

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Thirteen Months Ended
December 31, 2007

Prepared by the Finance Office

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Deputy County Administrator

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officials.....	i
Organizational Chart	ii
Certificate of Achievement for Excellence in Financial Reporting.....	iii
Letter of Transmittal.....	iv-xi
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-2
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis	MD&A 1-16
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets.....	3
Statement of Activities	4-5
Fund Financial Statements	
Governmental Funds	
Balance Sheet	6-7
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Assets	8
Statement of Revenues, Expenditures and Changes in Fund Balances	9-10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities.....	11

DEKALB COUNTY, ILLINOIS
 TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
FINANCIAL SECTION (Continued)	
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)	
Basic Financial Statements (Continued)	
Fund Financial Statements (Continued)	
Proprietary Funds	
Statement of Net Assets	12-13
Statement of Revenues, Expenses and Changes in Fund Net Assets	14
Statement of Cash Flows.....	15-16
Fiduciary Funds	
Statement of Fiduciary Net Assets	17
Notes to Financial Statements.....	18-40
Required Supplementary Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund.....	41
Public Building Maintenance Fund	42
Health Fund	43
Schedule of Funding Progress	
Illinois Municipal Retirement Fund - County.....	44
Illinois Municipal Retirement Fund - Forest Preserve District	45
Sheriff's Law Enforcement Personnel	46
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund - County.....	47
Illinois Municipal Retirement Fund - Forest Preserve District	48
Sheriff's Law Enforcement Personnel	49
Notes to Required Supplementary Information.....	50

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

MAJOR GOVERNMENTAL FUNDS

Schedule of Revenues - Budget and Actual - by Source - General Fund.....	51-52
Schedule of Revenues - Budget and Actual - by Function and Activity - General Fund.....	53-59
Schedule of Expenditures - Budget and Actual by Function and Activity - General Fund.....	60
Schedule of Expenditures - Budget and Actual - General Fund	61-80
Schedule of Revenues, Expenditures and Changes in Fund Balance - Public Building Maintenance Fund by Subfund.....	81
Schedule of Revenues - Budget and Actual - Health Fund.....	82-83
Schedule of Expenditures - Budget and Actual - Health Fund	84-85

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	86
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	87

SPECIAL REVENUE FUNDS

Combining Balance Sheet	
All Funds	88-89
General Government Group.....	90
Public Safety Group	91
Highways and Streets Group.....	92
Health and Welfare Group.....	93
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
All Funds	94-95
General Government Group.....	96
Public Safety Group	97
Highways and Streets Group.....	98
Health and Welfare Group.....	99
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Retirement Fund.....	100
Public Building Administration Fund.....	101-102
Micrographics Fund	103-104

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (Continued)

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Tax Sale Automation Fund.....	105
GIS Development Fund.....	106
Schedule of Expenditures - Budget and Actual	
GIS Development Fund.....	107
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
History Room Fund.....	108
Child Support Fund.....	109
Law Library Fund.....	110
Court Automation Fund.....	111
Drug Prosecution Fund.....	112
Documentation Storage Fund.....	113
Court Security Fund.....	114
Drug Court Fund.....	115-116
Probation Fund.....	117
Law Enforcement Projects Fund.....	118
Children's Waiting Room Fund.....	119
Highway Fund.....	120
Schedule of Expenditures - Budget and Actual	
Highway Fund.....	121-122
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Engineering Fund.....	123
Schedule of Expenditures - Budget and Actual	
Engineering Fund.....	124
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Aid to Bridges Fund.....	125
County Motor Fuel Tax Fund.....	126
Federal Highway Matching Tax Fund.....	127
Community Mental Health Fund.....	128
Schedule of Expenditures - Budget and Actual	
Community Mental Health Fund.....	129

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (Continued)

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Community Service Revolving Loan Fund.....	130
Community Services Fund.....	131
Schedule of Expenditures - Budget and Actual	
Community Services Fund.....	132
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Senior Services Fund.....	133
Veteran's Assistance Fund	134-135
Solid Waste Program Fund	136
Forest Preserve District Fund.....	137
Schedule of Expenditures - Budget and Actual	
Forest Preserve District Fund.....	138-139

DEBT SERVICE FUND

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	140
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CAPITAL PROJECTS FUNDS

Combining Balance Sheet.....	141-142
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	143-144
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Special Projects Fund	145
County Farm Fund	146
Land Acquisition Fund	147
Tollway Access Loan Fund	148
Opportunity Fund.....	149
Assets Replacement Fund.....	150
Community Outreach Building Fund.....	151
Building Fund.....	152

DEKALB COUNTY, ILLINOIS
 TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES (Continued)

PROPRIETARY FUNDS

ENTERPRISE FUND

Nursing Home Fund

Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual	153
Statement of Cash Flows.....	154-155
Schedule of Operating Revenues - Budget and Actual.....	156
Schedule of Operating Expenses - Budget and Actual	157-162
Schedule of Capital Assets and Depreciation	163

INTERNAL SERVICE FUNDS

Combining Statement of Net Assets.....	164
Combining Statement of Revenues, Expenses and Changes in Net Assets	165
Combining Statement of Cash Flows	166-167

Facilities Management Office Fund

Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual	168
Schedule of Operating Expenses - Budget and Actual	169-170
Schedule of Capital Assets and Depreciation	171

Medical Insurance Fund

Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual	172
Schedule of Operating Expenses - Budget and Actual	173

Tort and Liability Insurance Fund

Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual	174
Schedule of Operating Expenses - Budget and Actual	175

FIDUCIARY FUNDS

AGENCY FUNDS

Statement of Fiduciary Net Assets	176
Combining Schedule of Changes in Assets and Liabilities	177-181

DEKALB COUNTY, ILLINOIS
 TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
SUPPLEMENTARY FINANCIAL INFORMATION	
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS	
Schedule by Function and Activity	182-183
Schedule of Changes by Function and Activity	184
LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS	
Schedule of General Long-Term Debt	185
SUPPLEMENTAL DATA	
Schedule of Cash and Investments	186-187
STATISTICAL SECTION	
Financial Trends	
Net Assets by Component	188
Change in Net Assets	189-190
Fund Balances of Governmental Funds	191
Changes in Fund Balances of Governmental Funds.....	192-193
Revenue Capacity	
Assessed Value and Actual Value of Taxable Property.....	194
Property Tax Rates - Direct and Overlapping Governments	195
Principal Property Tax Payers	196
Property Tax Levies and Collections.....	197
Debt Capacity	
Ratios of Outstanding Debt by Type	198
Ratios of General Bonded Debt Outstanding	199
Direct and Overlapping Debt - Governmental Activities	200
Legal Debt Margin Information.....	201
Pledged-Revenue Coverage	202
Demographic and Economic Information	
Demographic and Economic Information.....	203
Principal Employers.....	204
Operating Information	
Full-Time Equivalent Employees.....	205
Operating Indicators.....	206
Capital Asset Statistics	207

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

DECEMBER 31, 2007

LEGISLATIVE

Ruth Ann Tobias, Chairman

Patricia S. Vary, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Kenneth Anderson

Larry A. Anderson

Jerry Augsburger

Sally DeFauw

Eileen Dubin

Vince R. Faivre

Julia L. Fauci

Julia Fullerton

John Gudmunson

Michael Haines

John Hulseberg

Patricia LaVigne

Howard J. Lyle

Jeffery L. Metzger, Sr.

Richard Osborne

Robert Rosemier

Roger Steimel

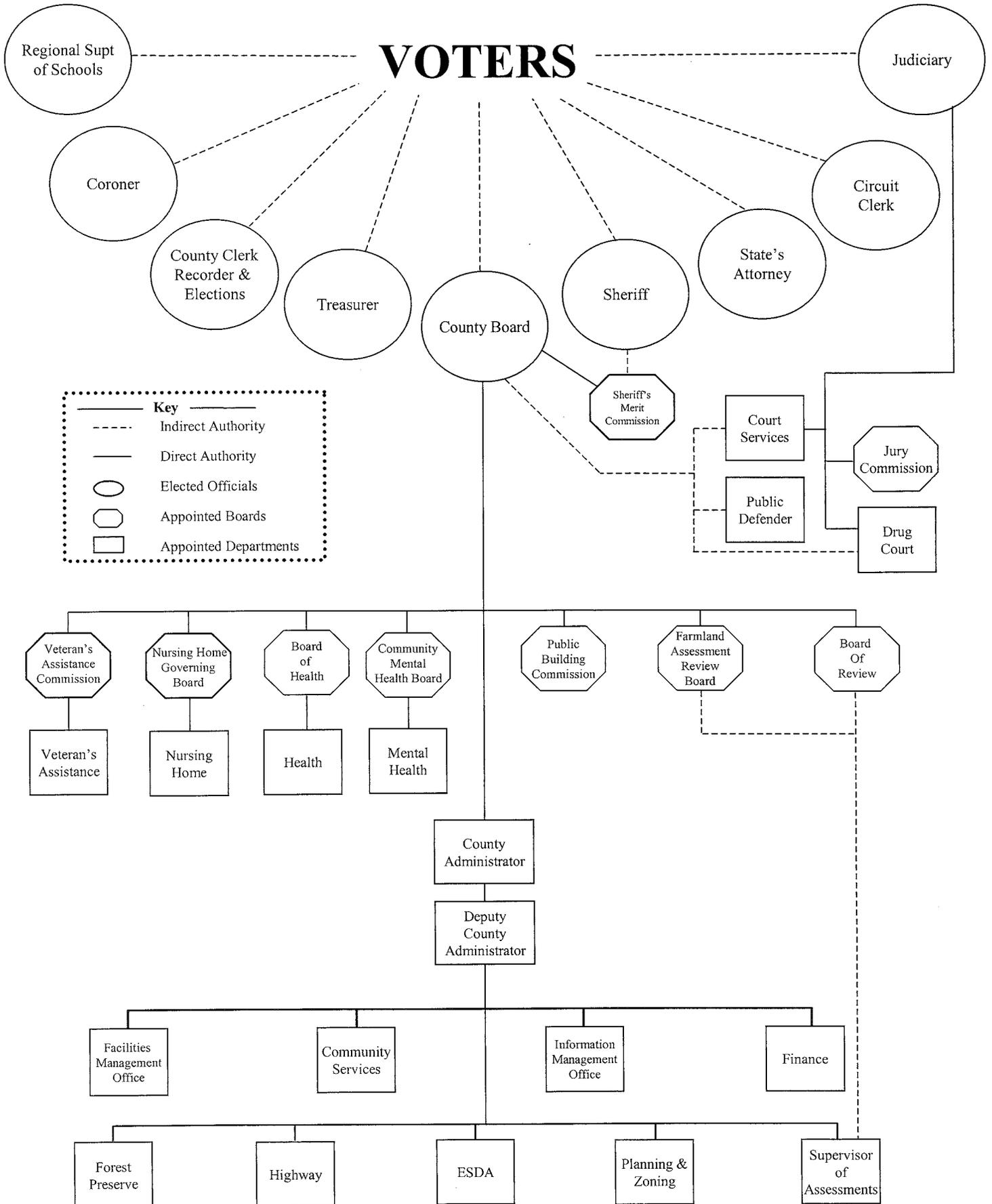
Paul Stoddard

Michael Stuckert, Sr

Anita Jo Turner

Stephen R. Walt

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, 2006

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.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director



DeKalb County Finance Office

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April 1, 2008

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the thirteen months ended December 31, 2007, 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 the changes in financial position 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.

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 expenditures, 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 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.

Citizens of DeKalb County
April 1, 2008

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 2007 was 103,729. 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.

Of the 2006 equalized assessed valuation (EAV) of \$1,886,297,529, 70% is residential, 21% is commercial/industrial and 9% 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

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. While the County had previously completed a multi-year project of building and upgrading most of Peace Road, in 2007 the County completed a large project on Peace Road from Rt. 64 to Wirsing Road. The County also resurfaced 4.45 miles of Genoa Road. The Suydam Road bridge, the Chicago Road bridge, and the Shabbona Road bridge were all replaced by the Highway Department during 2007. Traffic signals were also placed at two intersections of Peace Road at Puri Drive and Sarah Drive.

A new Schnucks grocery store was opened on the southwest side of the City of DeKalb in the last quarter of 2007. This store provides full grocery, deli, bakery and floral services to the residents of that area of the city and is the closest grocery store to the Northern Illinois University Campus.

Overall, the economic outlook in DeKalb County is good. Unemployment rates based on a twelve-month average have gone up a small amount from 4.6% in 2006 to 4.7% in 2007. This is lower than the state average of 5.0%. Additional new retail development is also continuing to emerge along Highway 23, which runs between the cities of Sycamore and DeKalb. Sales tax revenue continues to increase as additional stores are added. 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 Governing Board made the decision during fiscal year 2007 to change the fiscal year-end date from November 30 to December 31, 2007. As a result of this change the 2007 fiscal year will include thirteen months of expenditures and revenues. Budget adjustments had to be made to each fund to cover the additional expenses and revenues for this month. This decision had been considered during previous years but no action had been taken to make the change. The Deputy County Administrator, who is also the Finance Director, talked to departments and auditors about this change and the feedback from the groups was positive to go ahead and make the change to the fiscal year end date. The information was taken to the Finance Committee and then to the entire Governing Board and the change was approved on July 18th 2007 by resolution. The transition was completed on December 31, 2007. This change makes the year-end processing clearer with the fiscal and calendar year end date the same.

DeKalb County is building a new office building on the same campus as the DeKalb County Rehab and Nursing Home and Public Health Department. This building is called the Community Outreach Building and will house the Veteran's Commission, the Regional Office of Education, the Home Health Nursing Department and Mental Health Department. All of these departments have been in rental properties so this will be a building constructed with the departmental needs without rental costs. This building is using a Geo-Thermal concept of heating and cooling and should be consistent with the County's

Citizens of DeKalb County
April 1, 2008

"Green" philosophy with energy costs. The target date for opening this facility is October 1, 2008.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2007 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 retained balance, in a period of twenty years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,507,000 for the 2007 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings. 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 is an ongoing project.

During the 2007 Fiscal Year DeKalb County was declared an emergency disaster area twice. The first was a declaration of a snow emergency that happened on December 1st and 2nd of 2006. The Federal Emergency Management Association (FEMA) working together with the Illinois Emergency Management Association (IEMA) provided additional funds for the County to the Highway Department for removal of snow and to the Sheriff's Department for extended hours of work during the emergency. The second declaration was a flood emergency that was declared on September 25, 2007 for flooding that occurred in August of 2007. IEMA again provided funds to the Sheriff's Department for extended hours and duties protecting property that had to be evacuated as well as roads that were closed due to flooding. The Forest Preserve also received funds to clean up debris in the forest preserve waterways and the forest preserves in the county.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation during 2007. The Prairie Band Potawatomi "Nation" is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation attests that in 1829, Article III of the Treaty of Prairie du Chien, reserved for Chief Shab-eh-nay and his band land which consisted of 1,280 acres located near the present Village of Shabbona, Illinois and within DeKalb County. The Nation has purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Governmental Agreement on February 20, 2008. This Governmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space and a welcome center and parking to serve both. Payments to the County will be in lieu of Property Taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Governmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act.

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April 1, 2008

If this qualification does not occur the governmental agreement shall terminate immediately.

Future

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. The Regional Planning Commission, 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 DeKalb County Stormwater Management Planning Committee met in November 2007. The State of Illinois passed legislation in 2005 that included DeKalb County in a group of counties that could create a stormwater plan and ordinance to protect persons and properties from the negative impacts of stormwater runoff and flooding. The plan would apply throughout the county, including within the municipal boundaries. The law requires that a countywide management plan must be prepared and submitted to the County Board for adoption by a stormwater planning committee. The committee is comprised of one municipal and one county representative for each of six districts that cover the entire county. In discussing the next steps it was noted that the August 24-25, 2007 flooding highlights the need for more coordinated, regional based regulation and management of water. The committee also noted that there is a concurrent effort underway for planning for ground water and that ground water and stormwater are related issues. Some good planning practices attempt to tie stormwater management to ground-water management recharge and water quality. Some of these techniques are rain gardens, grass filtration strips within parking lots and encouraging use of rain barrels to capture water from roofs for use in watering gardens, landscaping and lawns. The committee has committed to meeting on a monthly basis to bring ideas to the table. The goal is to survey the communities to identify problem areas related to stormwater and attempt to mitigate areas that are highlighted by the survey.

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisitions also presents challenges. In a very creative approach, the Forest Preserve District has also established a Wetland Bank. It is hoped

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April 1, 2008

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. 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 was held at the March 21, 2006 election. The referendum passed with a margin of 52%. The Forest Preserve was able to purchase additional land during 2007 adjacent to the existing Afton Forest preserve and work is progressing to expand the wetlands at that preserve.

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. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum issue of $\frac{1}{2}$ of one-cent public safety tax was made. The 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 DeKalb Board again placed 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. Costs continue to rise while housing prisoners at other facilities.

The Drug Court continued operations during 2007. 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 received word in March of 2008 that the DeKalb Drug Court has been earmarked for a Federal Department of Justice grant that must be submitted by April of 2008. The Drug Court continues to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues that continue.

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

Citizens of DeKalb County
April 1, 2008

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. The beginning of February 2007 brought zoning and building permit approval as well as Environmental Protection Agency (EPA) permits for water and sewer in May of 2007. The finance team also got the financing in place for the construction of the Supportive Living Facility. The building is scheduled to open on July 1, 2008.

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

The DeKalb School District #428, after many attempts, passed a \$110 million school referendum in February 2008. The money will be used to build a new high school and do major repairs on the old high school to convert it to a middle school and the old middle school will be converted to an elementary school. The new high school should be ready for students in the fall of 2011. The overcrowding at the high school has been a major problem for the district. This of course will be a positive sign businesses considering locating in DeKalb County as good schools is an attractive feature for their employees.

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.

Citizens of DeKalb County
April 1, 2008

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, 2006. 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-one consecutive years (fiscal years ended 1986-2006). 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 thirteen months ended December 31, 2007, 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 December 31, 2007, and the respective changes in financial position, and, where applicable, cash flows thereof for the thirteen months 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 April 1, 2008, 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 opinions on the financial statements that collectively comprise the County's basic financial statements. 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
April 1, 2008



**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31,2007

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 thirteen months ended December 31, 2007. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

Fiscal Year 2007 for the County brought a change in the fiscal year end date. DeKalb County Government Governing Board voted to change the fiscal year end date to December 31, 2007 from November 30, 2007. This change had an impact on all of the financial statements in that there were thirteen months of financial information instead of the normal twelve. This change went very smoothly with the budget adjustments being done for all departments at year-end.

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 \$88.9 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 \$199 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 2007 was \$239,000. The Rehab and Nursing Center is reporting total net assets of \$10.3 million in 2007 compared to \$10.0 million in 2006. Fiscal Year 2007 also marks the tenth 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 then 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 annually and 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 last principal and interest payment on the 1997 bonds was made on that date. 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 42 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, Public Building Maintenance Fund, and the 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.

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 18.

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its' employees. Required supplementary information can be found on pages 41-50 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 51-181 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
December 1, 2006 through December 31, 2007**

	Governmental		Business		Total Primary	
	Activities		Activities		Government	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<u>Assets:</u>						
Current and Other Assets	65,385,228	62,443,038	8,153,218	13,690,738	73,538,476	76,133,776
Capital Assets	<u>49,386,588</u>	<u>44,506,783</u>	<u>9,325,591</u>	<u>9,960,022</u>	<u>58,712,179</u>	<u>54,466,805</u>
Total Assets	<u>114,771,816</u>	<u>106,949,821</u>	<u>17,478,809</u>	<u>23,650,760</u>	<u>132,250,625</u>	<u>130,600,581</u>
<u>Liabilities:</u>						
Long-Term Liabilities	3,334,677	5,295,163	5,234,210	11,597,265	8,568,887	16,892,428
Other Liabilities	<u>22,512,001</u>	<u>22,101,134</u>	<u>1,922,776</u>	<u>1,971,279</u>	<u>24,434,777</u>	<u>24,072,413</u>
Total Liabilities	<u>25,846,678</u>	<u>27,396,297</u>	<u>7,156,986</u>	<u>13,568,544</u>	<u>33,003,664</u>	<u>40,964,841</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	47,597,838	40,765,533	3,959,341	3,817,089	51,557,179	44,582,622
Restricted	13,268,358	13,744,754	193,064	240,854	13,458,422	13,985,608
Unrestricted	<u>28,058,942</u>	<u>25,043,237</u>	<u>6,169,418</u>	<u>6,024,273</u>	<u>34,228,360</u>	<u>31,067,510</u>
Total Net Assets	<u>88,925,138</u>	<u>79,553,524</u>	<u>10,321,823</u>	<u>10,082,216</u>	<u>99,246,961</u>	<u>89,635,740</u>

2007 Table 1 data is for 13 period fiscal year

The County's combined net assets increased from \$89.6 million during 2006 to \$99.2 million during 2007. The majority of the increase is from governmental activities with the business type activities showing an increase of \$239,607. The governmental increase is from an increase in sales tax revenues and intergovernmental grant revenues. The increase in property taxes of \$1.8 million was the first full year of the levies for the Forest Preserve and the Veteran's Assistance Commission that were passed by referendum in 2006 as well as the increase in the equalized assessed valuation for new property. There was also a decrease in long-term liabilities of \$2 million, which was brought about by the 1997 Bonds crossover date of December 1, 2007. Capital assets increase was from road resurfacing, completing storm sewer work, the addition of six traffic signals, replacement of three bridges and the purchase of additional Forest Preserve land.

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

B. Activities

1. Changes in Net Assets

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

**Table 2
Changes in Net Assets
December 1, 2006 through December 31, 2007**

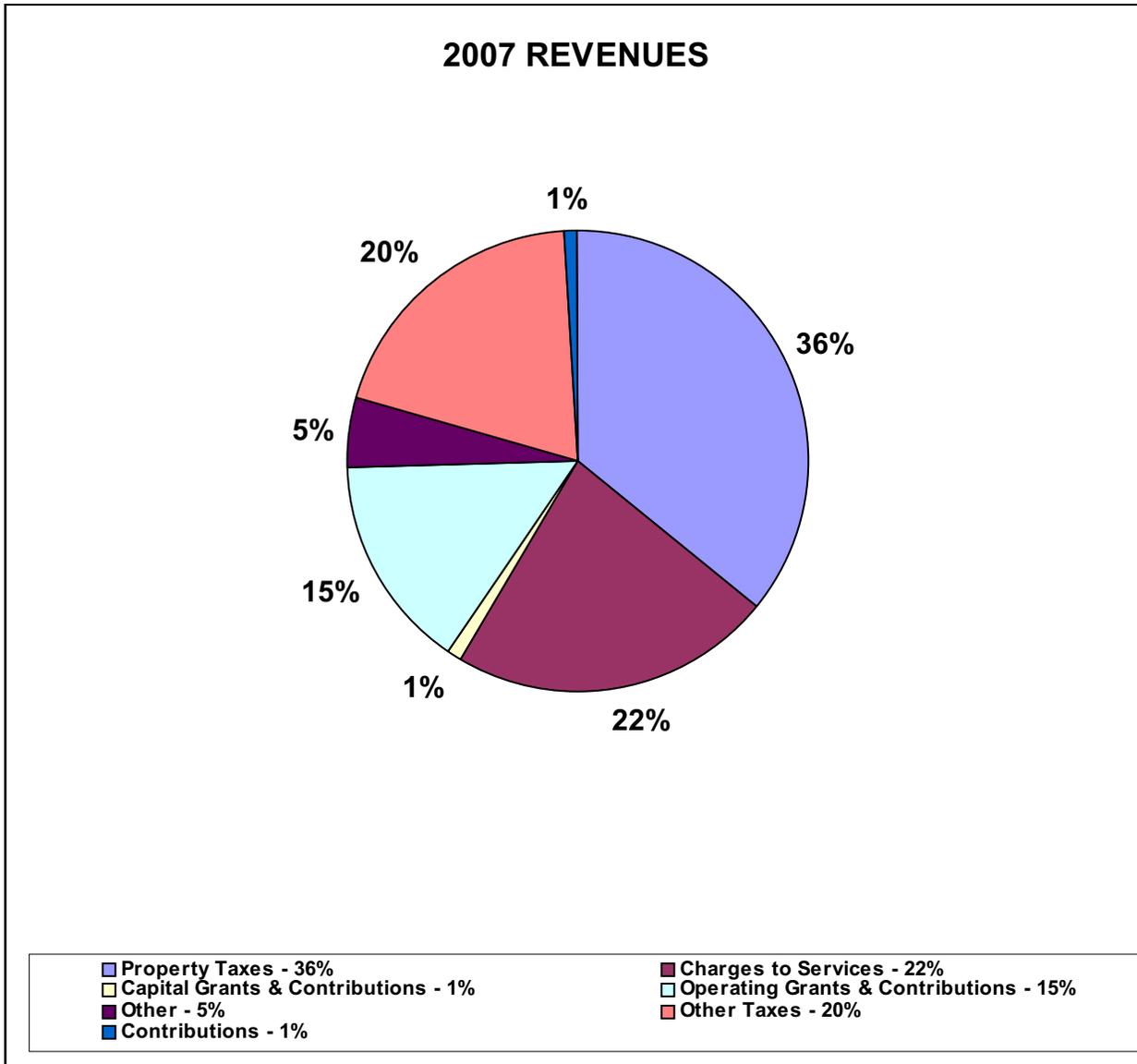
	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
Revenues	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Program Revenues:						
Charges to Services	11,034,238	9,245,825	13,499,941	11,584,838	24,534,179	21,010,663
Operating Grants and Contributions	7,474,063	6,638,966	0	0	7,474,063	6,638,966
Capital Grants and Contributions	500,705	1,222,700	0	0	500,705	1,222,700
General Revenues:						
Property Taxes	17,639,342	15,193,509	0	0	17,639,342	15,193,509
Other Taxes	9,639,670	8,968,672	0	0	9,639,670	8,968,672
Other	2,425,858	2,029,811	455,664	394,608	2,881,522	2,424,419
Contributions	<u>464,592</u>	<u>380,714</u>	<u>26,840</u>	<u>74,535</u>	<u>491,432</u>	<u>455,249</u>
Total Revenues	<u>49,178,468</u>	<u>43,680,197</u>	<u>13,982,445</u>	<u>12,053,981</u>	<u>63,160,913</u>	<u>55,734,178</u>
Expenses						
General Government	7,538,824	7,913,071	0	0	7,538,824	7,913,071
Public Safety	17,083,655	13,983,617	0	0	17,083,655	13,983,617
Highways and Streets	6,116,954	4,869,907	0	0	6,116,954	4,869,907
Health and Welfare	8,164,383	7,915,061	13,742,838	11,710,240	21,907,221	19,615,301
Culture and Recreation	651,422	491,038	0	0	651,422	491,038
Interest on Long Term Debt	<u>251,616</u>	<u>260,506</u>	<u>0</u>	<u>0</u>	<u>251,616</u>	<u>260,506</u>
Total Expenses	<u>39,806,854</u>	<u>35,433,200</u>	<u>13,742,838</u>	<u>11,710,240</u>	<u>53,559,692</u>	<u>47,143,440</u>
Change in Net Assets	<u>9,371,614</u>	<u>8,246,997</u>	<u>239,607</u>	<u>343,741</u>	<u>9,611,211</u>	<u>8,590,738</u>

2007 Table 2 data is for 13 period fiscal year

The increase in 2007 change of assets of \$1 million was a combination of land acquisition for the Forest Preserve, 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 December 31,2007, revenues totaled \$63.1million. Revenues from the County’s largest source of revenues of \$24.5 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 2007 for the Nursing Center were \$13.4 million increasing by almost \$2 million. This increase comes from a small increase in daily rates as well as population numbers at the Alzheimers Unit in the Nursing Home staying consistently at capacity. 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 2006 to 2007 was 11.4% and is reflective

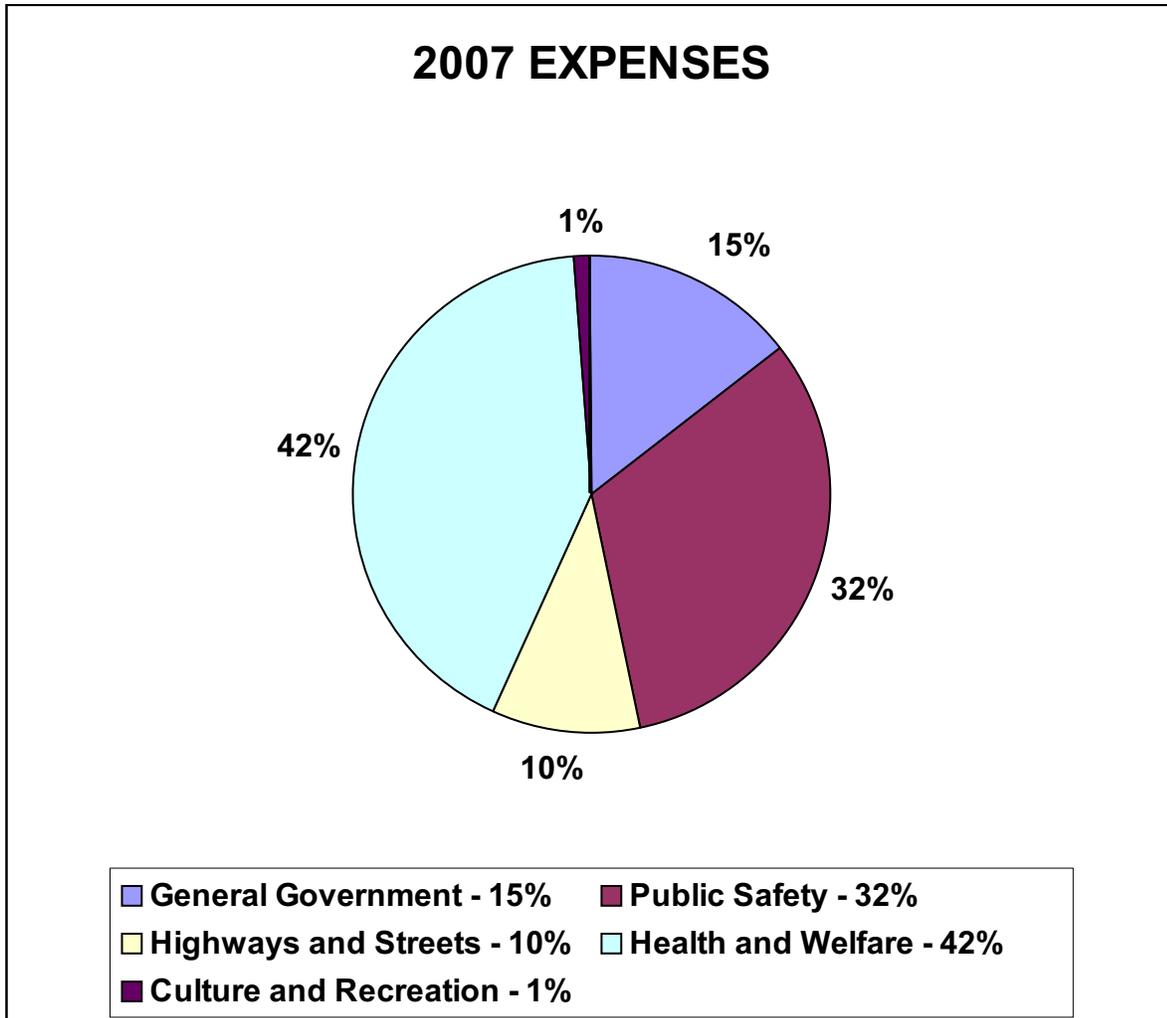
of a growing population needing more services as well as the two new tax levies for the Forest Preserve and the Veteran's Assistance Commission.

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 2007 were \$4.1 million. 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 2006 and 2007 the County's income tax revenues increased by approximately \$167,000. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers and the first full 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 \$53 million in 2007 increasing by \$6 million from 2006. 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 2007 are \$13.7million compared with the 2006 expense of \$11.7 million. Public Safety expenses, the next largest for the County at 32%, 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 2006 to 2007 was \$2.8 million. Part of the increase in expenses during 2007 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.

IV. Financial Analysis of the County's Funds

As of December 31, 2007 the governmental funds had a combined fund balance total of \$38,325,380 with \$24,667,016 being unreserved. The unreserved amount of fund balance is broken down with \$10,138,170 in the General Fund, \$1,323,641 in the Public Building Maintenance Fund and \$13,205,205 in Other Governmental Funds that includes Capital Projects. The 2007 governmental funds balance reflects a \$2.2 million increase over the prior year. The General Fund Balance of \$10,138,170 is 50% of the total General Fund Expenses of \$20,199,112 or 183 days of operating funds. The Public Building Maintenance Fund Balance decreased by \$1,888,642, due to the refunding of the Public Building Commission bonds on the crossover date. The County Motor Fuel fund and the Federal Highway Matching fund were a combined \$1,000,000 higher at the end of 2007. These funds will be expended in 2008 for bridgework on Cherry Valley Road and road paving work on Perry Road. The Highway Department fund is lower by \$57,000 from 2006 to 2007.

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 \$2,351,479 on all governmental fund types for the year ended December 31, 2007. Compared with \$1,855,179 in the year ended November 30, 2006. This reflects a \$496,000 increase.

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
December 1, 2006 through December 31, 2007**

	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 December 31, 2007:

**Table 4
Capital Assets
December 31, 2007**

	Governmental		Business Type		Total	
	Activities		Activities			
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Land & Land Right of Way	7,985,414	7,122,548	0	0	7,985,414	7,122,548
Buildings	23,129,800	22,340,068	12,176,529	12,170,529	35,306,329	34,516,597
Land Improvements	1,696,386	1,644,718	665,310	587,786	2,361,696	2,232,594
Vehicles	3,414,281	3,216,574	0	0	3,414,281	3,216,574
Furniture & Fixtures	0	0	830,697	835,596	830,697	835,596
Equipment	3,707,788	3,634,642	624,040	750,416	4,331,828	4,355,058
Infrastructure	38,435,072	32,513,359	0	0	38,435,072	32,513,359
Construction in Progress	1,101,392	2,078,113	2,890	0	1,104,282	20,078,113
Less:						
Accumulated Depreciation	<u>(30,083,545)</u>	<u>(28,043,239)</u>	<u>(4,973,875)</u>	<u>(4,405,902)</u>	<u>(35,057,420)</u>	<u>(32,449,141)</u>
Total	49,386,588	44,506,783	9,325,591	9,960,022	58,712,179	54,466,805

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$58.7 million dollars (net of accumulated depreciation). This represents an increase of \$4.3 million from the November 30, 2006 amount of \$54.4 million. \$789,000 of this is an increase in the Buildings for Governmental Activities. Infrastructure also increased by \$5.9 million. Major capital assets events during 2007 included the following:

1. One large road construction project was completed in the County at a total cost of \$580,740 resurfacing 4.4 miles of Genoa Road
2. During 2007 the County finished the improvements to Peace Road completing storm sewer and repaving miles of the road at a cost of \$1,111,260.
3. DeKalb County put in traffic signals on Peace Road at two intersections at a cost of \$656,260.

4. Three bridges were replaced, Suydam Road Bridge, Chicago Road Bridge and Shabbona Road Bridge at a cost of \$1,100,100.
5. The Sheriff's Department replaced 19 vehicles, including a Corrections Van and several detective vehicles as well as squad cars at a cost of \$523,000.
6. The largest on-going project is the Community Outreach Building construction project with a cost in 2007 of \$1,097,392
7. Land adjacent to the Afton Forest Preserve was purchased by the Forest Preserve and work is progressing to expand the wetlands at that preserve. The cost to purchase this land was \$820,000.
8. The County received a contribution from US Cellular during 2007 of \$250,000 for a tower.
9. The County Public Safety Building had several projects completed during 2007. The evidence room was remodeled, Armory was relocated, there was a jail door upgrade, and support staff office update and Control Room relocation at a total cost of \$345,000.

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

VII. Long-Term Debt

As of December 31, 2007 the County had a total of \$7.1 million in bonded indebtedness outstanding. The 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 zero dollars outstanding which was 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 and the crossover date was December 1, 2007 these 1997 bonds are retired. 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
December 31, 2007**

	Governmental		Business Type		Totals	
	Activities		Activities			
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
General Obligation Bonds	0	0	0	0	0	0
1997 Lease Revenue Bonds	0	2,098,750	0	6,296,250	0	8,395,000
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>1,788,780</u>	<u>3,887,500</u>	<u>5,366,250</u>	<u>11,662,500</u>	<u>7,155,000</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 December 31, 2007. 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 \$199 million dollars from the previous year for a total of \$2,085,383,221. There is some concern that the commercial and industrial value only makes up about 20% of the property tax base which puts a lot of burden on residential property tax payers who make up 70% 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 2008 financial year is well underway. The next budget to be developed will be the FY 2009 budget. It will be discussed in the early fall of 2008 for the fiscal year beginning January 1, 2009. 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 two public safety tax referendums. The referendums were each one half of one percent and were

presented to the voters in March 2004 and November 2006. If passed these would have provided the dollars for a jail expansion. The initial measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders. These needs and funding of them 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 a 16% premium increase in health insurance rates in January of 2007. Health insurance costs continue to be an ongoing concern for the County. 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

December 31, 2007

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 43,374,939	\$ 3,512,796	\$ 46,887,735
Receivables, net of allowance where applicable			
Property taxes	19,370,000	-	19,370,000
Accounts	3,181,140	2,558,179	5,739,319
Accrued interest	354,133	26,602	380,735
Other	208,183	-	208,183
Prepaid expenses	291,350	79,711	371,061
Inventory	-	12,014	12,014
Due from other governments	214,219	-	214,219
Restricted assets			
Cash and investments	70,175	210,525	280,700
Deferred charges	18,620	55,860	74,480
Advances to (from) other funds	(1,697,531)	1,697,531	-
Capital assets			
Not depreciated	9,086,806	2,890	9,089,696
Depreciated (net of accumulated depreciation)	40,299,782	9,322,701	49,622,483
Total assets	114,771,816	17,478,809	132,250,625
LIABILITIES			
Accounts payable	1,534,408	615,661	2,150,069
Accrued payroll	476,922	165,698	642,620
Accrued interest payable	5,820	17,461	23,281
Retainage payable	65,595	-	65,595
Claims payable	349,426	250,000	599,426
Deferred property taxes	19,370,000	-	19,370,000
Unearned revenue	451,591	-	451,591
Due to others	41,294	-	41,294
Unamortized bond premium	39,926	119,779	159,705
Noncurrent liabilities			
Due within one year	177,019	754,177	931,196
Due in more than one year	3,334,677	5,234,210	8,568,887
Total liabilities	25,846,678	7,156,986	33,003,664
NET ASSETS			
Invested in capital assets, net of related debt	47,597,838	3,959,341	51,557,179
Restricted for			
Retirement	2,130,590	-	2,130,590
Community foundation	19,227	-	19,227
Land cash	9,988	-	9,988
Wetland mitigation	112,154	-	112,154
Specific purpose	36,728	-	36,728
Working cash	200,000	-	200,000
Debt service	70,175	193,064	263,239
Highways and streets	6,291,184	-	6,291,184
Health and welfare	4,398,312	-	4,398,312
Unrestricted	28,058,942	6,169,418	34,228,360
TOTAL NET ASSETS	\$ 88,925,138	\$ 10,321,823	\$ 99,246,961

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Thirteen Months Ended December 31, 2007

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 7,538,824	\$ 2,123,399	\$ 576,067	\$ 11,710
Public safety	17,083,655	5,546,988	688,940	64,725
Highways and streets	6,116,954	1,783,835	1,796,003	413,322
Health and welfare	8,164,383	1,418,617	4,413,053	-
Culture and recreation	651,422	161,399	-	10,948
Interest	251,616	-	-	-
Total governmental activities	39,806,854	11,034,238	7,474,063	500,705
Business-Type Activities				
Nursing home	13,752,146	13,499,941	-	-
Total business-type activities	13,752,146	13,499,941	-	-
TOTAL PRIMARY GOVERNMENT	\$ 53,559,000	\$ 24,534,179	\$ 7,474,063	\$ 500,705

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (4,827,648)	\$ -	\$ (4,827,648)
	(10,783,002)	-	(10,783,002)
	(2,123,794)	-	(2,123,794)
	(2,332,713)	-	(2,332,713)
	(479,075)	-	(479,075)
	(251,616)	-	(251,616)
	(20,797,848)	-	(20,797,848)
	-	(252,205)	(252,205)
	-	(252,205)	(252,205)
	(20,797,848)	(252,205)	(21,050,053)
General revenues			
Taxes			
Property	17,639,342	-	17,639,342
Replacement	721,462	-	721,462
Sales	7,425,351	-	7,425,351
Income	1,492,857	-	1,492,857
Other	80,409	-	80,409
Investment income	1,892,627	458,852	2,351,479
Miscellaneous	452,822	6,120	458,942
Contributions	464,592	26,840	491,432
Total	30,169,462	491,812	30,661,274
CHANGE IN NET ASSETS	9,371,614	239,607	9,611,221
NET ASSETS, DECEMBER 1, 2006	79,553,524	10,082,216	89,635,740
NET ASSETS, DECEMBER 31, 2007	\$ 88,925,138	\$ 10,321,823	\$ 99,246,961

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2007

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 8,599,298	\$ 1,285,489	\$ 1,710,683	\$ 26,925,533	\$ 38,521,003
Receivables					
Property taxes	7,150,000	2,285,000	480,000	8,535,000	18,450,000
Accounts	2,134,415	-	654,561	359,806	3,148,782
Accrued interest	75,143	14,867	5,581	207,711	303,302
Other	207,441	-	-	742	208,183
Prepaid items	163,948	-	87,627	23,489	275,064
Due from other funds	230,000	40,569	1,000	247,476	519,045
Due from other governments	171,876	-	42,343	-	214,219
Advances to other funds	200,000	-	-	1,800,000	2,000,000
Restricted assets					
Cash and investments	-	70,175	-	-	70,175
TOTAL ASSETS	\$ 18,932,121	\$ 3,696,100	\$ 2,981,795	\$ 38,099,757	\$ 63,709,773

LIABILITIES AND FUND BALANCES

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES					
Accounts payable	\$ 510,863	\$ 11,911	\$ 141,578	\$ 791,123	\$ 1,455,475
Accrued payroll	293,918	-	77,414	89,725	461,057
Retainage payable	-	5,373	-	60,222	65,595
Deferred property taxes	7,150,000	2,285,000	480,000	8,535,000	18,450,000
Other deferred revenues	632,193	-	26,149	49,073	707,415
Due to others	28,275	-	-	-	28,275
Due to other funds	14,754	-	-	504,291	519,045
Advances from other funds	-	-	-	3,697,531	3,697,531
Total liabilities	8,630,003	2,302,284	725,141	13,726,965	25,384,393
FUND BALANCES					
Reserved for prepaid items	163,948	-	87,627	23,489	275,064
Reserved for long-term receivables	200,000	-	-	1,800,742	2,000,742
Reserved for retirement	-	-	-	2,130,590	2,130,590
Reserved for cash flow	-	-	-	114,200	114,200
Reserved for community foundation	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	112,154	112,154
Reserved for specific purpose	-	-	-	36,728	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for debt service	-	70,175	-	-	70,175
Reserved for highways and streets	-	-	-	6,291,184	6,291,184
Reserved for health and welfare	-	-	2,169,027	2,229,285	4,398,312
Unreserved					
Undesignated					
General Fund	9,938,170	-	-	-	9,938,170
Special Revenue Funds	-	1,323,641	-	3,637,136	4,960,777
Capital Projects Funds	-	-	-	7,768,069	7,768,069
Total fund balances	10,302,118	1,393,816	2,256,654	24,372,792	38,325,380
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,932,121	\$ 3,696,100	\$ 2,981,795	\$ 38,099,757	\$ 63,709,773

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

December 31, 2007

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 38,325,380
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	49,386,588
Less capital assets of internal service funds included below	(58,815)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	533,178
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(1,788,750)
Interest payable	(5,820)
Compensated absences payable	(1,722,946)
Less compensated absences of internal service funds reported below	28,845
Unamortized bond premium	(39,926)
Deferred charges	18,620
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	<u>4,248,784</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 88,925,138</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 15,110,027	\$ 2,127,484	\$ 436,830	\$ 8,688,301	\$ 26,362,642
Licenses and permits	118,275	-	355,665	142,400	616,340
Intergovernmental	1,228,602	-	4,326,258	4,327,699	9,882,559
Charges for services	4,406,548	468,601	721,652	1,837,874	7,434,675
Fines and forfeits	1,003,516	-	-	99,294	1,102,810
Investment income	408,421	152,193	112,731	1,197,939	1,871,284
Miscellaneous	325,838	57,271	20,977	138,796	542,882
Total revenues	22,601,227	2,805,549	5,974,113	16,432,303	47,813,192
EXPENDITURES					
Current					
General government	4,611,775	2,466,367	-	324,681	7,402,823
Public safety	15,587,337	-	-	1,219,982	16,807,319
Highways and streets	-	-	-	6,811,215	6,811,215
Health and welfare	-	-	6,099,679	2,762,268	8,861,947
Culture and recreation	-	-	-	1,418,661	1,418,661
Debt service	-	325,663	-	76,251	401,914
Capital outlay	-	-	-	2,119,038	2,119,038
Total expenditures	20,199,112	2,792,030	6,099,679	14,732,096	43,822,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,402,115	13,519	(125,566)	1,700,207	3,990,275

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 40,750	\$ 40,750
Payment to refunding escrow agent	-	(1,798,750)	-	-	(1,798,750)
Transfers in	24,867	566,108	378,312	5,394,697	6,363,984
Transfers (out)	(1,382,083)	(650,000)	(1,305,000)	(3,006,901)	(6,343,984)
Total other financing sources (uses)	(1,357,216)	(1,882,642)	(926,688)	2,428,546	(1,738,000)
NET CHANGE IN FUND BALANCES	1,044,899	(1,869,123)	(1,052,254)	4,128,753	2,252,275
FUND BALANCES, DECEMBER 1, 2006	9,257,219	3,262,939	3,308,908	20,244,039	36,073,105
FUND BALANCES, DECEMBER 31, 2007	\$ 10,302,118	\$ 1,393,816	\$ 2,256,654	\$ 24,372,792	\$ 38,325,380

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 Thirteen Months Ended December 31, 2007

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,252,275
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	7,038,919
Contributions of capital assets are reported only in the statement of activities	464,592
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	150,298
The payment to the refunding escrow agent is reported on the governmental income statement but is eliminated on the statement of activities	1,798,750
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	(2,613,973)
Increase in long-term compensated absences	(160,519)
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	90,023
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>351,249</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 9,371,614</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 3,512,796	\$ 4,853,936
Receivables		
Property taxes	-	920,000
Accounts	2,558,179	32,358
Accrued interest	26,602	50,831
Prepaid expenses	79,711	16,286
Inventory	12,014	-
Deferred charges	55,860	-
Restricted assets		
Cash and investments	210,525	-
	<u>6,455,687</u>	<u>5,873,411</u>
Total current assets		
NONCURRENT ASSETS		
Advance to other funds	1,697,531	-
	<u>1,697,531</u>	<u>-</u>
CAPITAL ASSETS		
Not depreciated	2,890	-
Depreciated, net of accumulated depreciation	9,322,701	58,815
	<u>9,325,591</u>	<u>58,815</u>
Total capital assets		
	<u>11,023,122</u>	<u>58,815</u>
Total noncurrent assets		
	<u>17,478,809</u>	<u>5,932,226</u>
Total assets		

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2007

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 615,661	\$ 78,931
Accrued payroll	165,698	15,865
Claims payable	250,000	349,426
Flexible benefit payable	-	13,019
Deferred property taxes	-	920,000
Deferred revenue	-	277,354
Compensated absences payable	240,427	5,769
Unamortized bond premium	119,779	-
Liabilities payable from restricted assets		
Interest payable	17,461	-
Revenue bonds payable	513,750	-
	<u>1,922,776</u>	<u>1,660,364</u>
NONCURRENT LIABILITIES		
Compensated absences payable	381,710	23,078
Revenue bonds payable	4,852,500	-
	<u>5,234,210</u>	<u>23,078</u>
	<u>7,156,986</u>	<u>1,683,442</u>
NET ASSETS		
Invested in capital assets, net of related debt	3,959,341	58,815
Restricted for debt service	193,064	-
Unrestricted	6,169,418	4,189,969
	<u>\$ 10,321,823</u>	<u>\$ 4,248,784</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities <u>Nursing Home</u>	Governmental Activities Internal Service Funds <u>Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 13,499,941	\$ 6,148,097
OPERATING EXPENSES		
Administration	1,203,542	-
Operations	11,306,812	6,727,781
Depreciation	698,598	13,345
Total operating expenses	13,208,952	6,741,126
OPERATING INCOME (LOSS)	290,989	(593,029)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	769,911
Investment income	458,852	194,367
Other income	6,120	-
Loss on disposal of capital assets	(9,308)	-
Interest expense	(533,886)	-
Total nonoperating revenues (expenses)	(78,222)	964,278
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	212,767	371,249
CONTRIBUTIONS	26,840	-
TRANSFERS (OUT)	-	(20,000)
CHANGE IN NET ASSETS	239,607	351,249
NET ASSETS, DECEMBER 1, 2006	10,082,216	3,897,535
NET ASSETS, DECEMBER 31, 2007	\$ 10,321,823	\$ 4,248,784

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 13,635,045	\$ -
Receipts from interfund service transactions	-	6,174,812
Payments to suppliers	(3,593,057)	(6,152,021)
Payments to employees	(8,722,887)	(578,852)
Net cash from operating activities	<u>1,319,101</u>	<u>(556,061)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	769,911
Advance to other funds	208,749	-
Net cash from noncapital financing activities	<u>208,749</u>	<u>769,911</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfer to community outreach building	-	(20,000)
Interest paid on revenue bonds	(786,463)	-
Payment on revenue bonds	(6,296,250)	-
Payments for capital acquisition	(73,458)	(3,612)
Net cash from capital and related financing activities	<u>(7,156,171)</u>	<u>(23,612)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	<u>438,616</u>	<u>164,313</u>
Net cash from investing activities	<u>438,616</u>	<u>164,313</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,189,705)	354,551
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006	<u>8,913,026</u>	<u>4,499,385</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007	<u>\$ 3,723,321</u>	<u>\$ 4,853,936</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 290,989	\$ (593,029)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	698,598	13,345
Receipts of miscellaneous income	6,120	-
Receipts of donations	26,840	-
Effects of changes in operating assets and liabilities		
Accounts receivable	157,144	26,448
Prepaid expenses	(3,818)	(3,438)
Inventory	(230)	-
Accounts payable	(29,603)	(101,274)
Accrued payroll	(142,726)	5,497
Claims payable	160,821	96,123
Deferred revenue	-	267
Compensated absences payable	154,966	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,319,101</u>	<u>\$ (556,061)</u>
NONCASH TRANSACTIONS		
None	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2007

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 5,049,366
Receivables	
Accounts	93,892
Accrued interest	<u>5,260</u>
 TOTAL ASSETS	 <u><u>\$ 5,148,518</u></u>
 LIABILITIES	
Due to others	<u>5,148,518</u>
 TOTAL LIABILITIES	 <u><u>\$ 5,148,518</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

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. Effective December 31, 2007, the County changed its fiscal year end from November 30 to December 31. Accordingly, these financial statements present information for the thirteen month period of December 1, 2006 - December 31, 2007. As required by generally accepted accounting principles, these financial statements present the County (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 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 DeKalb County Nursing Home.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 recognized when due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

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

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

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 December 31, 2007 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. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Investment of County funds, by statute, is vested with the County Treasurer. The County Treasurer's investment policy guides the investments of the County. The investment policy permits the County and the DCFPD (a blended component unit) to make deposits\ investments in insured commercial banks located within and in close proximity to the 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 December 31, 2007.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

The following table presents the investments and maturities of the County's debt securities as of December 31, 2007:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Bond Mutual Funds	\$ 5,129,275	\$ 5,129,275	\$ -	\$ -
Illinois Funds	338	338	-	-
TOTAL	\$ 5,129,613	\$ 5,129,613	\$ -	\$ -

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.

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.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2006 attached as an enforceable lien on January 1, 2006, 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, 2007, and were payable in two installments on or about June 1, 2007 and September 1, 2007. 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 2007 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the thirteen months ended December 31, 2007 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 5,737,086	\$ 770,214	\$ -	\$ 6,507,300
Land right of way	1,385,462	92,652	-	1,478,114
Construction in progress	2,078,113	1,101,392	2,078,113	1,101,392
Total capital assets not being depreciated	9,200,661	1,964,258	2,078,113	9,086,806
Capital assets being depreciated				
Land improvements	1,644,718	51,668	-	1,696,386
Buildings and improvements	22,340,068	789,732	-	23,129,800
Vehicles	3,216,574	737,473	539,766	3,414,281
Equipment	3,634,642	132,498	59,352	3,707,788
Infrastructure	32,513,359	5,921,713	-	38,435,072
Total capital assets being depreciated	63,349,361	7,633,084	599,118	70,383,327
Less accumulated depreciation for				
Land improvements	560,098	88,090	-	648,188
Buildings and improvements	9,016,557	669,960	-	9,686,517
Vehicles	1,883,895	329,288	533,941	1,679,242
Equipment	2,203,011	203,830	53,071	2,353,770
Infrastructure	14,379,678	1,336,150	-	15,715,828
Total accumulated depreciation	28,043,239	2,627,318	587,012	30,083,545
Total capital assets being depreciated, net	35,306,122	5,005,766	12,106	40,299,782
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 44,506,783	\$ 6,970,024	\$ 2,090,219	\$ 49,386,588

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 45,507	\$ 68,087	\$ 110,704	\$ 2,890
Total capital assets not being depreciated	<u>45,507</u>	<u>68,087</u>	<u>110,704</u>	<u>2,890</u>
Capital assets being depreciated				
Improvements	587,876	77,434	-	665,310
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	835,596	8,158	13,057	830,697
Equipment	720,416	30,483	126,859	624,040
Total capital assets being depreciated	<u>14,320,417</u>	<u>116,075</u>	<u>139,916</u>	<u>14,296,576</u>
Less accumulated depreciation for				
Improvements	107,327	49,911	231	157,007
Buildings	3,245,098	522,326	-	3,767,424
Furniture and fixtures	511,054	76,353	11,246	576,161
Equipment	542,422	50,008	119,147	473,283
Total accumulated depreciation	<u>4,405,901</u>	<u>698,598</u>	<u>130,624</u>	<u>4,973,875</u>
Total capital assets being depreciated, net	<u>9,914,516</u>	<u>(582,523)</u>	<u>9,292</u>	<u>9,322,701</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 9,960,023</u>	<u>\$ (514,436)</u>	<u>\$ 119,996</u>	<u>\$ 9,325,591</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 245,853
Public safety	445,129
Health and welfare	224,110
Culture and recreation	51,306
Highway and streets	<u>1,660,920</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,627,318</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Balances			Balances	
	December 1, 2006	Additions	Reductions	December 31, 2007	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,558,996	\$ 222,305	\$ 58,355	\$ 1,722,946	\$ 5,769
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,098,750	-	2,098,750	-	-
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,788,750	-	-	1,788,750	171,250
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,446,496	\$ 222,305	\$ 2,157,105	\$ 3,511,696	\$ 177,019
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 467,171	\$ 162,252	\$ 7,286	\$ 622,137	\$ 240,427
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	6,296,250	-	6,296,250	-	-
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	5,366,250	-	-	5,366,250	513,750
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 12,129,671	\$ 162,252	\$ 6,303,536	\$ 5,988,387	\$ 754,177

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 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 were due serially in annual installments ranging from \$425,000 - \$980,000 each December 1 through December 1, 2016. Interest was 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 was called and paid from escrow on December 1, 2007.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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 was a crossover refunding, the prior bonds (1997) and the escrowed assets (cash with escrow agent) were reported on the County's financial statements until the crossover date (December 1, 2007). The PBC entered into the refunding to achieve a cash flow savings of approximately \$503,899 and an economic gain of \$304,192. In addition, the refinancing of the lease receivable with the County resulted in a decrease in the principal balance of the lease receivable of \$40,000.

Furthermore, since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the series 1997/2005 lease revenue bonds and related cash with escrow agent have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the DeKalb 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	2005 Lease Principal	Revenue Interest	Bonds Total
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	\$ 7,155,000	\$ 1,507,168	\$ 8,662,168

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

Fiscal Year	Lease Payments
2008	\$ 977,385
2009	973,060
2010	972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
	<hr/>
Total lease payments	8,747,484
Less interest and expenses	(1,592,484)
	<hr/>
NET LEASE RECEIVABLE	<u>\$ 7,155,000</u>

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2007 consist of the following:

	Due From	Due To
General		
Public Building Maintenance	\$ -	\$ 13,754
Health	-	1,000
Nonmajor Governmental	230,000	-
Public Building Maintenance		
General	13,754	-
Nonmajor Governmental	26,815	-
Health		
General	1,000	-
Nonmajor Governmental		
General	-	230,000
Public Building Maintenance	-	26,815
Nonmajor Governmental	247,476	247,476
	<hr/>	<hr/>
TOTAL	<u>\$ 519,045</u>	<u>\$ 519,045</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:

- \$230,000 due from in the General Fund is due from the Veteran’s Assistance Fund (Nonmajor Governmental) for a loan. It will be repaid within one year.
- The due to/due from between the Nonmajor Governmental Funds is made up of \$160,214 is due from the Forest Preserve Fund to the Opportunity Fund to fund a land purchase. It will be repaid within one year. \$87,261 is due from the Opportunity Fund to the Tollway Access Loan fund for sales tax from the City of DeKalb. It will be repaid within one year.

Advances from/to other funds at December 31, 2007 consisted of the following:

	Advance To	Advance From
General Community Outreach	\$ 200,000	\$ -
Capital Improvement Reserve Community Outreach	1,500,000	-
County Farm Community Outreach	300,000	-
Nursing Home Tollway Access Loan	1,697,531	-
Community Outreach General	-	200,000
Capital Improvement Reserve	-	1,500,000
County Farm	-	300,000
Tollway Access Loan Nursing Home	-	1,697,531
TOTAL	\$ 3,697,531	\$ 3,697,531

During the fiscal year 2006, 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 2007, a payment of \$208,749 was made.

During the fiscal year 2007, the Community Outreach Building Fund was advanced \$2,000,000. The advance was \$200,000 from the General Fund, \$1,500,000 from the Capital Improvement Reserve, \$300,000 from the County Farm Fund. The amount will be repaid in future years.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Transfers to/from other funds at December 31, 2007 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,000	\$ 339,083
PBC Maintenance	-	22,000
Nonmajor Governmental	19,867	1,021,000
Public Building Maintenance		
General	22,000	-
Nonmajor Governmental	544,108	650,000
Health		
General	339,083	5,000
Nonmajor Governmental	39,229	1,300,000
Nonmajor Governmental		
Health	1,300,000	39,229
General	1,021,000	19,867
PBC Maintenance	650,000	544,108
Nonmajor Governmental	2,423,697	2,403,697
Nonmajor Business-Type (Internal Service)		
Nonmajor Governmental	-	20,000
TOTAL	<u>\$ 6,363,984</u>	<u>\$ 6,363,984</u>

- \$339,083 was transferred from the General Fund to the Health Fund is FICA/IMRF costs for Non Home Health Employees for the year. This amount includes an additional one month's cost to cover the 13 periods due to the change of the fiscal year end date. This transfer will not be repaid.
- \$1,021,000 - \$560,000 was transferred from the General Fund to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis. \$200,000 was transferred from the General Fund to the Special Projects Fund that is a yearly allocation to special projects for the County. \$11,000 was transferred from the General Fund to the History Room Fund that is used for small salary and benefits for part time director. \$250,000 was transferred from the General Fund to the Community Outreach Building Fund for records and storage space in the new building. These transfers will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$544,108 was transferred from Nonmajor Governmental Funds to the PBC Maintenance Fund for various projects and maintenance - \$300,000 was transferred from the Opportunity Fund, \$174,632 was transferred from the Debt Service Fund, \$61,476 was transferred from the PBC Capital Improvement Fund, and \$8,000 was transferred from the Special Projects Fund. These transfers will not be repaid.
- \$650,000 was transferred from the Public Building Maintenance Fund to the Community Outreach Building Fund (Nonmajor governmental) for costs related to the construction of the Community Outreach Building. This transfer will not be repaid.
- \$1,300,000 was transferred from the Health Department to the Community Outreach Building Fund (Nonmajor governmental) for a portion of the costs of the Community Outreach Building that is being built that will house the Home Health Department as well as other county departments. This transfer will not be repaid.
- \$2,423,697 - \$960,000 was transferred to the Community Outreach Building Fund for construction costs - \$50,000 from Document Storage, \$40,000 from GIS Development, \$275,000 from Mental Health, \$150,000 from Veteran's Assistance, \$385,000 from Debt Service, \$ 60,000 from Special Projects. \$262,697 was transferred to the Engineering Fund for project engineering costs - \$52,904 from Aid to Bridges and \$209,793 from Federal Highway Matching. \$275,000 was transferred from the County Motor Fuel Tax Fund to the Highway Fund to provide funding for road projects. \$300,000 was transferred from the Opportunity Fund to the Land Acquisition Fund for land purchases. \$500,000 was transferred from the Opportunity Fund to the Building Fund to provide starting cash for the fund. \$100,000 was provided from the Opportunity Fund to the Drug Court Fund for additional start-up costs. \$6,000 was transferred from the Senior Services Fund to the Community Service Fund. \$20,000 was transferred from the Facilities Management Internal Service Fund to the Community Outreach Building for construction costs. None of these transfers will 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.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

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 December 31, 2007.

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 December 31, 2007.

Changes in the Tort and Liability Issuance Fund and Nursing Home Fund claims payable in fiscal year 2007 and 2006 were:

Fiscal Year Ended November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year Ended December 31
2006	\$ 525,914	\$ 346,115	\$ 539,555	\$ 332,474
2007	332,474	515,314	248,362	599,426

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.

8. CONTINGENT LIABILITIES (Continued)

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 \$840 to \$1,380, 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 \$153,171 and contributions made by retiree participants totaled \$134,900. The number of retiree participants was 11 at December 31, 2007.

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.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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 $1\frac{2}{3}\%$ 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, 2007 was 8.79% of covered payroll.

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 $1\frac{2}{3}\%$ 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, 2007 was 12.52% 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 $2\frac{1}{2}\%$ 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 7.5% 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, 2007 was 17.44% 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, 2005	December 31, 2005	December 31, 2005
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 10.00%	.40 to 10.00%	.40 to 10.00%

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)	2005	\$ 1,165,227	\$ 24,386	\$ 757,086
	2006	1,368,876	30,301	827,705
	2007	1,439,423	28,286	975,060
Actual contribution	2005	\$ 1,165,227	\$ 24,386	\$ 757,086
	2006	1,368,876	30,301	827,705
	2007	1,439,423	28,286	975,060
Percentage of APC contributed	2005	100.00%	100.00%	100.00%
	2006	100.00%	100.00%	100.00%
	2007	100.00%	100.00%	100.00%
NPO	2005	\$ -	\$ -	\$ -
	2006	-	-	-
	2007	-	-	-

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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 13,813,000	\$ 13,813,000	\$ 15,110,027
Licenses and permits	117,400	117,400	118,275
Intergovernmental	855,800	855,800	1,228,602
Charges for services	4,233,400	4,233,400	4,406,548
Fines and forfeits	912,000	912,000	1,003,516
Investment income	260,000	260,000	408,421
Miscellaneous	127,700	127,700	325,838
Total revenues	20,319,300	20,319,300	22,601,227
EXPENDITURES			
General government	4,795,100	5,101,100	4,611,775
Public safety	14,907,200	15,826,200	15,587,337
Total expenditures	19,702,300	20,927,300	20,199,112
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	617,000	(608,000)	2,402,115
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity Fund	100,000	100,000	-
Working Cash Fund	6,000	6,000	7,603
Health Fund	5,000	5,000	5,000
Mental Health Fund	-	-	12,264
Transfers (out)			
Community Outreach Building Fund	(250,000)	(250,000)	(250,000)
PBC Renewal and Replacement	-	-	(22,000)
Health Fund	(313,000)	(313,000)	(339,083)
History Room Fund	(11,000)	(11,000)	(11,000)
Asset Replacement Fund	(560,000)	(560,000)	(560,000)
Special Projects Fund	(200,000)	(200,000)	(200,000)
Total other financing sources (uses)	(1,223,000)	(1,223,000)	(1,357,216)
NET CHANGE IN FUND BALANCE	\$ (606,000)	\$ (1,831,000)	1,044,899
FUND BALANCE, DECEMBER 1, 2006			9,257,219
FUND BALANCE, DECEMBER 31, 2007			\$ 10,302,118

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,125,000	\$ 2,125,000	\$ 2,127,484
Charges for services			
Reimbursement from other governments	865,000	865,000	468,601
Investment income	95,000	95,000	152,193
Miscellaneous income	52,500	52,500	57,271
	<hr/>		
Total revenues	3,137,500	3,137,500	2,805,549
<hr/>			
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	2,157,300	2,157,300	2,082,744
Rent	250,000	250,000	250,000
Renewal and replacement program	350,000	350,000	350,000
Emergency services	30,000	30,000	32,500
Other	-	-	1,123
Debt service			
Interest and fiscal charges	-	-	75,663
	<hr/>		
Total expenditures	2,787,300	2,787,300	2,792,030
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	350,200	350,200	13,519
<hr/>			
OTHER FINANCING SOURCES (USES)			
Payment to refunding escrow agent	-	-	(1,798,750)
Transfers in	-	-	566,108
Transfers (out)	-	-	(650,000)
	<hr/>		
Total other financing sources (uses)	-	-	(1,882,642)
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 350,200	\$ 350,200	(1,869,123)
<hr/>			
FUND BALANCE, DECEMBER 1, 2006			3,262,939
			<hr/>
FUND BALANCE, DECEMBER 31, 2007			\$ 1,393,816
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 440,800	\$ 440,800	\$ 436,830
Licenses and permits	335,800	335,800	355,665
Intergovernmental	3,825,400	3,825,400	4,326,258
Charges for services	729,600	729,600	721,652
Investment income	100,000	100,000	112,731
Miscellaneous	5,100	5,100	20,977
Total revenues	<u>5,436,700</u>	<u>5,436,700</u>	<u>5,974,113</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,355,300	4,530,300	4,484,118
Capital improvements	34,000	39,000	36,660
Commodities and services	1,101,900	1,101,900	1,195,543
Supplies and materials	357,600	487,600	383,358
Total expenditures	<u>5,848,800</u>	<u>6,158,800</u>	<u>6,099,679</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(412,100)</u>	<u>(722,100)</u>	<u>(125,566)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	312,100	312,100	339,083
Solid Waste Program Fund	10,000	10,000	10,000
Senior Services Fund	26,000	26,000	29,229
Transfers (out)			
General Fund	-	-	(5,000)
Community Outreach Building Fund	(1,300,000)	(1,300,000)	(1,300,000)
Total other financing sources (uses)	<u>(951,900)</u>	<u>(951,900)</u>	<u>(926,688)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,364,000)</u>	<u>\$ (1,674,000)</u>	<u>(1,052,254)</u>
FUND BALANCE, DECEMBER 1, 2006			<u>3,308,908</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,256,654</u>

(See independent auditor's report.)

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

December 31, 2007

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
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%
2007	39,156,616	39,963,101	97.98%	806,485	16,375,686	4.92%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

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)
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%
2007	990,649	1,177,398	84.14%	186,749	225,925	82.66%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

December 31, 2007

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)
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%
2007	15,740,020	21,272,464	73.99%	5,532,444	5,590,938	98.95%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2007

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2007	1,439,423	1,439,423	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2007	28,286	28,286	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

December 31, 2007

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2007	975,060	975,060	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2007

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. All funds are budgeted on a basis consistent with generally accepted accounting principles, except for the Capital Improvement Reserve Fund which is not budgeted.

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 Maintenance	\$ 4,730
Forest Preserve District	84,631

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 4,715,000	\$ 4,715,000	\$ 5,312,782
Property taxes - FICA/IMRF	2,100,000	2,100,000	1,558,896
Replacement taxes	500,000	500,000	702,389
Inheritance tax	80,000	80,000	47,157
Mobile home tax	12,000	12,000	9,782
Sales tax (.01)	375,000	375,000	460,961
Sales tax (.0025)	4,400,000	4,400,000	5,298,907
Local use tax	210,000	210,000	225,043
State income tax	1,420,000	1,420,000	1,492,857
Games tax	1,000	1,000	1,253
Total taxes	13,813,000	13,813,000	15,110,027
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,210
Beer and liquor licenses	3,000	3,000	2,100
Landfill licenses	-	-	50
Franchise fees	22,000	22,000	57,598
Building permits	90,000	90,000	55,012
Raffle permits	-	-	45
Temporary sign permits	400	400	260
Total licenses and permits	117,400	117,400	118,275
INTERGOVERNMENTAL			
Federal grants	366,300	366,300	568,568
State grants	489,500	489,500	660,034
Total intergovernmental	855,800	855,800	1,228,602
CHARGES FOR SERVICES			
Office fees	1,565,500	1,565,500	1,762,596
Passport fees	35,000	35,000	45,690
Marriage licenses	10,000	10,000	12,749
Revenue stamps	400,000	400,000	324,999
Copying services	50,700	50,700	56,317
GIS recording fee	300,000	300,000	300,943
Assessments	-	-	3,944
Administrative fees	-	-	21,433
Regional plan commission	6,500	6,500	6,500
Contract policing	45,000	45,000	47,349
Recordings	425,000	425,000	408,970
Work release	18,000	18,000	29,182

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Police communications	\$ 77,000	\$ 77,000	\$ 111,068
Zoning hearing fees	12,000	12,000	7,751
Consulting	-	-	406
Communication contracts	872,000	872,000	855,583
Jail medical fees	500	500	-
Building re-inspection	1,200	1,200	735
Police special event reimbursements	100,000	100,000	62,307
Police partnerships	295,000	295,000	312,402
Medical costs	20,000	20,000	35,624
	<hr/>		
Total charges for services	4,233,400	4,233,400	4,406,548
<hr/>			
FINES AND FORFEITS			
Traffic fines	440,000	440,000	459,447
Criminal fines	375,000	375,000	408,274
Court system fees	60,000	60,000	76,324
Zoning violation fees	-	-	3,350
Forfeits - DUI	10,000	10,000	21,673
Bond fees	12,000	12,000	9,776
Drug fines	15,000	15,000	24,672
	<hr/>		
Total fines and forfeits	912,000	912,000	1,003,516
<hr/>			
INVESTMENT INCOME	260,000	260,000	408,421
<hr/>			
MISCELLANEOUS			
Sale of property	-	-	1,930
Land rentals	-	-	1,757
Building rentals	-	-	3,400
Telecommunications commission	48,000	48,000	27,261
E-911	24,000	24,000	31,350
Tower rental	26,500	26,500	26,450
Sale of publications	200	200	54
Donations	-	-	500
Prisoner - transportation	7,000	7,000	6,416
Prepaid judicial copies	1,000	1,000	1,180
Reimbursements	10,000	10,000	34,565
Unclaimed fees	5,000	5,000	3,933
Services reimbursement	-	-	129,888
Other miscellaneous	6,000	6,000	57,154
	<hr/>		
Total miscellaneous	127,700	127,700	325,838
<hr/>			
TOTAL REVENUES	\$ 20,319,300	\$ 20,319,300	\$ 22,601,227
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 300,000	\$ 300,000	\$ 300,943
Miscellaneous			
E-911	24,000	24,000	31,350
Other miscellaneous	-	-	25
Total information management office	324,000	324,000	332,318
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	3,000	3,000	2,100
Raffle permits	-	-	45
Landfill licenses	-	-	50
Total licenses and permits	3,000	3,000	2,195
Charges for services			
Marriage licenses	10,000	10,000	12,749
Office fees	30,000	30,000	31,223
Passport fees	35,000	35,000	45,690
Revenue stamps	400,000	400,000	324,999
Copying services	50,000	50,000	54,643
Recordings	425,000	425,000	408,969
Total charges for services	950,000	950,000	878,273
Total County Clerk and Recorder	953,000	953,000	880,468
Treasurer			
Charges for services			
Office fees	35,000	35,000	48,358
Investment income			
Interest	220,000	220,000	355,712
Interest - government	25,000	25,000	42,081
Total investment income	245,000	245,000	397,793
Total Treasurer	280,000	280,000	446,151
Supervisor of Assessments			
Intergovernmental			
State grant	38,000	38,000	45,762

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Charges for services			
Assessments	\$ -	\$ -	\$ 3,944
Miscellaneous			
Other miscellaneous	2,000	2,000	758
Total Supervisor of Assessments	40,000	40,000	50,464
Elections			
Intergovernmental			
Salary reimbursements	8,500	8,500	8,900
Federal grants	-	-	57,700
Total intergovernmental	8,500	8,500	66,600
Charges for services			
Copying services	500	500	1,459
Total elections	9,000	9,000	68,059
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	38,781
Total regional office of education	-	-	38,781
Planning and zoning			
Licenses and permits			
Building permits	90,000	90,000	55,012
Temporary sign permits	400	400	260
Total licenses and permits	90,400	90,400	55,272
Charges for services			
Building re-inspection	1,200	1,200	735
Regional plan commission	6,500	6,500	6,500
Zoning hearing fees	12,000	12,000	7,751
Consulting	-	-	406
Copying services	200	200	215
Total charges for services	19,900	19,900	15,607
Fines and forfeits			
Code violations	-	-	3,350

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Miscellaneous			
Sale of publications	\$ 200	\$ 200	\$ 54
Other miscellaneous	3,000	3,000	2
Total miscellaneous	<u>3,200</u>	<u>3,200</u>	<u>56</u>
Total planning and zoning	<u>113,500</u>	<u>113,500</u>	<u>74,285</u>
Other			
Taxes			
Property taxes - corporate	4,715,000	4,715,000	5,312,782
Property taxes - FICA/IMRF	2,100,000	2,100,000	1,558,896
Replacement taxes	500,000	500,000	702,389
Inheritance tax	80,000	80,000	47,157
Mobile home tax	12,000	12,000	9,782
Sales tax (.01)	375,000	375,000	460,961
Sales tax (.0025)	4,400,000	4,400,000	5,298,907
Local use tax	210,000	210,000	225,043
State income tax	1,420,000	1,420,000	1,492,857
Games tax	1,000	1,000	1,253
Total taxes	<u>13,813,000</u>	<u>13,813,000</u>	<u>15,110,027</u>
Licenses and permits			
Franchise fees	<u>22,000</u>	<u>22,000</u>	<u>57,598</u>
Intergovernmental			
5311 VAC grant	340,000	340,000	363,541
Other grants	-	-	61,383
Total intergovernmental	<u>340,000</u>	<u>340,000</u>	<u>424,924</u>
Miscellaneous			
Sale of property	-	-	1,930
Land rentals	-	-	1,757
Building rentals	-	-	3,400
Unclaimed fees	5,000	5,000	3,933
Services reimbursement	-	-	129,888
Other miscellaneous	1,000	1,000	178
Total miscellaneous	<u>6,000</u>	<u>6,000</u>	<u>141,086</u>
Total other	<u>14,181,000</u>	<u>14,181,000</u>	<u>15,733,635</u>
Total general government	<u>15,900,500</u>	<u>15,900,500</u>	<u>17,624,161</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Circuit Clerk			
Charges for services			
Office fees	\$ 475,000	\$ 475,000	\$ 545,162
County fees	765,000	765,000	845,108
Administration fees	-	-	21,433
Total charges for services	<u>1,240,000</u>	<u>1,240,000</u>	<u>1,411,703</u>
Fines and forfeits			
Traffic fines	440,000	440,000	459,447
Criminal fines	375,000	375,000	408,274
Drug fines	15,000	15,000	24,672
Total fines and forfeits	<u>830,000</u>	<u>830,000</u>	<u>892,393</u>
Investment income			
Interest	15,000	15,000	10,629
Total Circuit Clerk	<u>2,085,000</u>	<u>2,085,000</u>	<u>2,314,725</u>
Judiciary			
Fines and forfeits			
Court system fees	60,000	60,000	76,324
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,181
Total judiciary	<u>61,000</u>	<u>61,000</u>	<u>77,505</u>
Court services			
Intergovernmental			
State grant - operating	135,000	135,000	156,458
State aid	5,000	5,000	4,478
Total intergovernmental	<u>140,000</u>	<u>140,000</u>	<u>160,936</u>
Total court services	<u>140,000</u>	<u>140,000</u>	<u>160,936</u>
Coroner			
Intergovernmental			
State grants	-	-	1,565
Licenses and permits			
Cremation permits	2,000	2,000	3,210

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Charges for services			
Office fees	\$ 500	\$ 500	\$ 643
Total coroner	2,500	2,500	5,418
Sheriff			
Intergovernmental			
Federal operating grant	-	-	23,527
Social Security incentive program	-	-	4,200
State sheriff schooling	4,000	4,000	8,500
Total intergovernmental	4,000	4,000	36,227
Charges for services			
Office fees	150,000	150,000	170,823
Contract policing	45,000	45,000	47,349
Special event salary reimbursement	100,000	100,000	62,307
Police partnerships	295,000	295,000	312,402
Total charges for services	590,000	590,000	592,881
Fines and forfeits			
Forfeits - DUI	10,000	10,000	21,673
Miscellaneous			
Workman's compensation salary	-	-	41,583
Tower rental	26,500	26,500	26,450
Total miscellaneous	26,500	26,500	68,033
Total sheriff	630,500	630,500	718,814
Sheriff's communication			
Charges for services			
Police communications	77,000	77,000	111,068
Communication contracts	872,000	872,000	855,583
Total charges for services	949,000	949,000	966,651
Total sheriff's communication	949,000	949,000	966,651
Sheriff's corrections			
Intergovernmental			
Social security incentive program	1,000	1,000	-
State sheriff schooling	8,000	8,000	14,914
Total intergovernmental	9,000	9,000	14,914

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Charges for services			
Jail medical fees	\$ 500	\$ 500	\$ -
Work release	18,000	18,000	29,182
Medical costs	20,000	20,000	35,624
Total charges for services	<u>38,500</u>	<u>38,500</u>	<u>64,806</u>
Fines and forfeits			
Bond fees	<u>12,000</u>	<u>12,000</u>	<u>9,776</u>
Miscellaneous			
Telecommunications commission	48,000	48,000	27,261
Prisoner - transportation	7,000	7,000	6,416
Other miscellaneous	-	-	14,172
Total miscellaneous	<u>55,000</u>	<u>55,000</u>	<u>47,849</u>
Total sheriff's corrections	<u>114,500</u>	<u>114,500</u>	<u>137,345</u>
State's attorney			
Intergovernmental			
State grant - operating	169,000	169,000	190,728
State aid - IV program	95,000	95,000	96,170
State grant - victim witness	26,000	26,000	26,001
Total intergovernmental	<u>290,000</u>	<u>290,000</u>	<u>312,899</u>
Charges for services			
Office fees	<u>110,000</u>	<u>110,000</u>	<u>121,281</u>
Miscellaneous			
Donations	-	-	500
Other miscellaneous	-	-	383
Total miscellaneous	<u>-</u>	<u>-</u>	<u>883</u>
Total state's attorney	<u>400,000</u>	<u>400,000</u>	<u>435,063</u>
Public defender			
Miscellaneous			
Client reimbursement	<u>10,000</u>	<u>10,000</u>	<u>34,565</u>
Intergovernmental			
State reimbursement	<u>-</u>	<u>-</u>	<u>102,359</u>
Total public defender	<u>10,000</u>	<u>10,000</u>	<u>136,924</u>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State Grant - operating	\$ 6,300	\$ 6,300	\$ -
Federal grant - operating	20,000	20,000	23,636
Total intergovernmental	<u>26,300</u>	<u>26,300</u>	<u>23,636</u>
Miscellaneous			
Other miscellaneous	<u>-</u>	<u>-</u>	<u>49</u>
Total emergency services	<u>26,300</u>	<u>26,300</u>	<u>23,685</u>
Total public safety	<u>4,418,800</u>	<u>4,418,800</u>	<u>4,977,066</u>
TOTAL REVENUES	<u><u>\$ 20,319,300</u></u>	<u><u>\$ 20,319,300</u></u>	<u><u>\$ 22,601,227</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 376,000	\$ 403,000	\$ 400,912
Finance	565,500	586,500	567,079
County Clerk and Recorder	510,100	565,100	562,716
Regional Superintendent of Schools	101,300	148,300	145,964
Treasurer	297,000	298,000	291,629
Supervisor of Assessments	487,900	508,900	495,434
Elections	352,900	412,900	393,200
Planning and zoning	420,100	427,100	407,849
Information management office	726,300	726,300	645,777
Other	1,020,000	1,087,000	763,215
Total general government	4,857,100	5,163,100	4,673,775
Less chargebacks to other funds	(62,000)	(62,000)	(62,000)
Net general government	4,795,100	5,101,100	4,611,775
PUBLIC SAFETY			
Circuit Clerk	1,088,700	1,096,700	1,092,384
Judiciary	473,300	495,300	458,452
Court services	1,093,400	1,173,400	1,084,656
Jury commission	126,500	127,500	116,746
Coroner	182,500	203,500	202,116
Sheriff	4,837,000	5,185,000	5,173,337
Sheriff's auxiliary	14,000	14,000	6,853
Sheriff's merit commission	30,000	38,000	35,861
Sheriff's communication	2,099,000	2,124,000	2,110,341
Sheriff's corrections	2,476,000	2,746,000	2,725,312
State's attorney	1,627,700	1,702,700	1,700,477
Public defender	769,000	809,000	778,085
Emergency services	120,100	141,100	132,717
Total public safety	14,937,200	15,856,200	15,617,337
Less chargebacks to other funds	(30,000)	(30,000)	(30,000)
Net public safety	14,907,200	15,826,200	15,587,337
TOTAL EXPENDITURES	\$ 19,702,300	\$ 20,927,300	\$ 20,199,112

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 206,000	\$ 206,000	\$ 226,142
Board and commissions	60,000	60,000	62,790
Overtime	6,500	6,500	7,633
Longevity pay	1,500	1,500	1,519
Deferred compensation	7,000	7,000	7,411
PHO contingency	-	-	267
FICA	22,000	22,000	18,912
IMRF	14,000	14,000	16,690
Health insurance	13,000	13,000	14,114
Life insurance	500	500	319
Unemployment insurance	500	500	601
Fiscal year change	-	26,000	-
Total salaries and benefits	<u>331,000</u>	<u>357,000</u>	<u>356,398</u>
Capital improvements			
Other equipment	400	400	116
Computer equipment	2,600	2,600	2,191
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>2,307</u>
Commodities and services			
Travel	17,000	17,000	13,432
Meetings	1,000	1,000	1,658
Memberships	6,000	6,000	5,896
Maintenance - vehicles	100	100	1,398
Telephone	1,300	1,300	1,258
Commercial services	-	-	224
Postage	2,100	2,100	2,253
Employee recognition	100	100	209
In-house copies	1,500	1,500	2,608
Copies - external	200	200	-
Per diem and expenses	6,500	6,500	7,516
Total commodities and services	<u>35,800</u>	<u>35,800</u>	<u>36,452</u>
Supplies and materials			
Supplies	6,000	6,000	5,534
Periodicals and subscriptions	200	200	221
Fiscal year change	-	1,000	-
Total supplies and materials	<u>6,200</u>	<u>7,200</u>	<u>5,755</u>
Total County Board	<u>\$ 376,000</u>	<u>\$ 403,000</u>	<u>\$ 400,912</u>
Finance			
Salaries and benefits			
Salaries	\$ 344,000	\$ 344,000	\$ 372,528
Overtime	7,000	7,000	7,180
Longevity pay	6,000	6,000	5,633
Deferred compensation	6,000	6,000	6,369
FICA	28,000	28,000	25,181

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 28,000	\$ 28,000	\$ 28,747
Health insurance	70,000	70,000	64,196
Life insurance	1,500	1,500	1,117
Unemployment insurance	1,500	1,500	1,364
Fiscal year change	-	21,000	-
Total salaries and benefits	<u>492,000</u>	<u>513,000</u>	<u>512,315</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	200
Computer equipment	4,000	4,000	3,454
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>3,654</u>
Commodities and services			
Travel	6,000	6,000	738
School of instruction	4,000	4,000	654
Meetings - hosting	300	300	281
Public notices	200	200	-
Memberships	800	800	840
Maintenance - equipment	1,000	1,000	60
Maintenance - software	30,000	30,000	29,744
Telephone	700	700	525
Flexible benefits program	7,500	7,500	7,110
Postage	4,500	4,500	3,984
In-house copies	4,000	4,000	2,296
Commercial services	4,000	4,000	300
Total commodities and services	<u>63,000</u>	<u>63,000</u>	<u>46,532</u>
Supplies and materials			
Supplies	5,000	5,000	4,578
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,578</u>
Total finance	<u>\$ 565,500</u>	<u>\$ 586,500</u>	<u>\$ 567,079</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 315,000	\$ 315,000	\$ 356,971
Overtime	8,000	8,000	9,890
Longevity pay	8,000	8,000	8,211
Deferred compensation	1,500	1,500	2,410
FICA	26,000	26,000	27,081
IMRF	26,000	26,000	28,574
Health insurance	82,000	82,000	88,326
Life insurance	1,500	1,500	1,563
Unemployment insurance	2,000	2,000	1,654
Fiscal year change	-	55,000	-
Total salaries and benefits	<u>470,000</u>	<u>525,000</u>	<u>524,680</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Capital improvements			
Office furniture and equipment	\$ 200	\$ 200	\$ 109
Book restoration	1,500	1,500	844
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>953</u>
Commodities and services			
Travel	1,500	1,500	952
School of instruction	200	200	95
Public notices	100	100	-
Memberships	500	500	489
Maintenance - equipment	4,500	4,500	1,256
Postage	13,200	13,200	14,995
In-house copies	5,600	5,600	5,178
Vital records	1,700	1,700	1,775
Total commodities and services	<u>27,300</u>	<u>27,300</u>	<u>24,740</u>
Supplies and materials			
Supplies	11,000	11,000	12,343
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>11,100</u>	<u>11,100</u>	<u>12,343</u>
Total County Clerk and Recorder	<u>\$ 510,100</u>	<u>\$ 565,100</u>	<u>\$ 562,716</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 32,000	\$ 32,000	\$ 64,122
Part-time	15,000	15,000	12,625
Longevity pay	1,500	1,500	1,418
FICA	3,800	3,800	5,838
IMRF	2,500	2,500	4,102
Health insurance	5,700	5,700	6,120
Life insurance	200	200	160
Unemployment insurance	300	300	836
Fiscal year change	-	35,000	-
Total salaries and benefits	<u>61,000</u>	<u>96,000</u>	<u>95,221</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,644</u>
Commodities and services			
Schools of instruction	-	-	1,600
Travel	8,000	8,000	8,243
Public notices	400	400	449
Memberships	2,000	2,000	1,635
Maintenance - equipment	500	500	-
Postage	2,100	2,100	1,797
Telephone	3,500	3,500	3,911
Professional services	-	-	8,000
Commercial services	100	100	-
Data processing services	700	700	700

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Commodities and services (Continued)			
Rental of space	\$ 11,100	\$ 11,100	\$ 11,965
Rental of equipment	3,400	3,400	5,139
Total commodities and services	<u>31,800</u>	<u>31,800</u>	<u>43,439</u>
Supplies and materials			
Supplies	2,500	2,500	1,300
Books and subscriptions	-	-	360
Fiscal year change	-	12,000	-
Total supplies and materials	<u>2,500</u>	<u>14,500</u>	<u>1,660</u>
Total Regional Superintendent of Schools	<u>\$ 101,300</u>	<u>\$ 148,300</u>	<u>\$ 145,964</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 184,000	\$ 184,000	\$ 190,458
Overtime	4,000	4,000	4,153
Longevity pay	2,100	2,100	2,179
Deferred compensation	2,200	2,200	2,410
FICA	15,000	15,000	15,364
IMRF	15,000	15,000	14,621
Health insurance	27,000	27,000	21,312
Life insurance	700	700	602
Unemployment insurance	1,000	1,000	801
Fiscal year change	-	1,000	-
Total salaries and benefits	<u>251,000</u>	<u>252,000</u>	<u>251,900</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	1,205
Computer equipment	4,000	4,000	4,020
Total capital improvements	<u>6,500</u>	<u>6,500</u>	<u>5,225</u>
Commodities and services			
Travel	5,200	5,200	805
School of instruction	700	700	620
Public notices	2,700	2,700	2,522
Memberships	700	700	698
Maintenance - equipment	500	500	123
Postage	15,900	15,900	19,534
In-house copies	900	900	516
Commercial services	5,900	5,900	5,184
Data processing services	2,000	2,000	150
Total commodities and services	<u>34,500</u>	<u>34,500</u>	<u>30,152</u>
Supplies and materials			
Supplies	4,300	4,300	3,700
Periodicals and subscriptions	700	700	652
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,352</u>
Total Treasurer	<u>\$ 297,000</u>	<u>\$ 298,000</u>	<u>\$ 291,629</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 237,000	\$ 237,000	\$ 265,268
Boards and commissions	26,000	26,000	25,500
Overtime	3,000	3,000	1,291
Longevity pay	3,500	3,500	3,150
Deferred compensation	4,500	4,500	4,487
FICA	22,000	22,000	21,635
IMRF	19,000	19,000	20,167
Health insurance	56,000	56,000	50,562
Life insurance	1,000	1,000	921
Unemployment insurance	2,000	2,000	1,840
Fiscal year change	-	21,000	-
Total salaries and benefits	<u>374,000</u>	<u>395,000</u>	<u>394,821</u>
Capital improvements			
Office furniture and small equipment	300	300	126
Computer equipment	12,600	12,600	9,147
Total capital improvements	<u>12,900</u>	<u>12,900</u>	<u>9,273</u>
Commodities and services			
Travel	2,500	2,500	1,777
School of instruction	1,800	1,800	1,344
Public notices	54,000	54,000	56,212
Memberships	500	500	-
Maintenance - equipment	2,000	2,000	452
Maintenance	6,000	6,000	5,960
Postage	13,000	13,000	12,825
In-house copies	1,700	1,700	1,269
Per diem and expenses	1,200	1,200	1,182
Commercial services	1,300	1,300	289
Professional services	5,500	5,500	800
Software	2,000	2,000	2,567
Data processing services	2,000	2,000	60
Total commodities and services	<u>93,500</u>	<u>93,500</u>	<u>84,737</u>
Supplies and materials			
Supplies	6,000	6,000	5,319
Mapping supplies	900	900	653
Periodicals and subscriptions	600	600	631
Total supplies and materials	<u>7,500</u>	<u>7,500</u>	<u>6,603</u>
Total Supervisor of Assessments	<u>\$ 487,900</u>	<u>\$ 508,900</u>	<u>\$ 495,434</u>
Elections			
Salaries and benefits			
Salaries	\$ 100,000	\$ 100,000	\$ 103,634
Part-time	2,000	2,000	188
Overtime	3,500	3,500	1,249
Longevity pay	3,000	3,000	2,446

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Salaries and benefits (Continued)			
Deferred compensation	\$ 1,000	\$ 1,000	\$ -
FICA	9,000	9,000	7,484
IMRF	9,000	9,000	7,933
Health insurance	23,000	23,000	26,578
Life insurance	500	500	524
Unemployment insurance	1,000	1,000	556
Total salaries and benefits	<u>152,000</u>	<u>152,000</u>	<u>150,592</u>
Capital improvements			
Office furniture and small equipment	200	200	130
Federal grant - operating	-	-	57,700
Fiscal year change	-	60,000	-
Total capital improvements	<u>200</u>	<u>60,200</u>	<u>57,830</u>
Commodities and services			
Travel	1,300	1,300	1,456
School of instruction	200	200	70
Public notices	5,000	5,000	3,276
Memberships	200	200	218
Maintenance - equipment	5,000	5,000	2,245
Postage	19,000	19,000	20,706
In-house copies	1,000	1,000	1,549
Per diem and expenses	50,000	50,000	44,296
Commercial services	90,000	90,000	83,821
Data processing services	18,000	18,000	15,275
Total commodities and services	<u>189,700</u>	<u>189,700</u>	<u>172,912</u>
Supplies and materials			
Supplies	<u>11,000</u>	<u>11,000</u>	<u>11,866</u>
Total elections	<u>\$ 352,900</u>	<u>\$ 412,900</u>	<u>\$ 393,200</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 284,000	\$ 284,000	\$ 283,625
Overtime	500	500	806
Longevity pay	1,500	1,500	1,133
Deferred compensation	4,000	4,000	3,995
FICA	22,500	22,500	20,651
IMRF	22,000	22,000	20,513
Health insurance	36,000	36,000	46,744
Life insurance	1,000	1,000	737
Unemployment insurance	1,500	1,500	1,287
Fiscal year change	-	7,000	-
Total salaries and benefits	<u>373,000</u>	<u>380,000</u>	<u>379,491</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Capital improvements			
Office furniture and equipment	\$ 300	\$ 300	\$ 200
Computer equipment	3,600	3,600	2,955
Total capital improvements	<u>3,900</u>	<u>3,900</u>	<u>3,155</u>
Commodities and services			
Travel	2,500	2,500	1,530
School of instruction	1,800	1,800	2,384
Meetings - hosting	200	200	-
Public notices	7,000	7,000	2,734
Memberships	2,000	2,000	1,606
Maintenance - vehicles	2,200	2,200	210
Maintenance - equipment	600	600	-
Postage	2,500	2,500	1,325
In-house copies	1,500	1,500	425
Telephone	1,300	1,300	1,171
Professional services	-	-	2,665
Zoning officer	11,000	11,000	5,227
Mileage - boards	600	600	359
Per diem and expenses	2,000	2,000	317
Total commodities and services	<u>35,200</u>	<u>35,200</u>	<u>19,953</u>
Supplies and materials			
Supplies	3,500	3,500	1,869
Periodicals and subscriptions	1,500	1,500	651
Fuels and lubricants	3,000	3,000	2,730
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>5,250</u>
Total planning and zoning	<u>\$ 420,100</u>	<u>\$ 427,100</u>	<u>\$ 407,849</u>
Information management office			
Salaries and benefits			
Salaries	\$ 504,000	\$ 504,000	\$ 460,651
Overtime	4,000	4,000	3,318
On call	4,000	4,000	200
Longevity pay	3,000	3,000	3,279
Deferred compensation	4,000	4,000	3,764
FICA	40,000	40,000	33,735
IMRF	39,000	39,000	35,169
Health insurance	55,000	55,000	52,588
Life insurance	2,000	2,000	1,117
Unemployment insurance	2,000	2,000	1,452
Total salaries and benefits	<u>657,000</u>	<u>657,000</u>	<u>595,273</u>
Capital improvements			
Office furniture	300	300	200
Computer equipment	8,000	8,000	9,788
Other equipment	2,000	2,000	-
Total capital improvements	<u>10,300</u>	<u>10,300</u>	<u>9,988</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 628
School of instruction	9,500	9,500	1,988
Mileage	2,000	2,000	327
Memberships	300	300	910
Maintenance - equipment	300	300	-
Maintenance - software	12,000	12,000	14,050
Maintenance	300	300	-
Postage	200	200	68
In-house copies	500	500	117
Telephone	4,000	4,000	5,118
Professional services	7,600	7,600	245
Commercial services	2,500	2,500	524
Internet	500	500	131
Communication	500	500	919
Software acquisition	8,000	8,000	8,693
Total commodities and services	<u>50,700</u>	<u>50,700</u>	<u>33,718</u>
Supplies and materials			
Supplies	1,800	1,800	1,158
Copies - outside	400	400	-
Technical supplies	3,000	3,000	3,444
Mapping supplies	1,500	1,500	1,039
Fuel	200	200	-
Periodicals and subscriptions	1,400	1,400	1,157
Total supplies and materials	<u>8,300</u>	<u>8,300</u>	<u>6,798</u>
Total information management office	<u>\$ 726,300</u>	<u>\$ 726,300</u>	<u>\$ 645,777</u>
Other			
Salaries and benefits			
Salaries	\$ 20,000	\$ 20,000	\$ (110,669)
Employee bonus program	10,000	10,000	-
Paid-hours-off contingency	15,000	15,000	-
Fiscal year change	-	2,000	-
Total salaries and benefits	<u>45,000</u>	<u>47,000</u>	<u>(110,669)</u>
Capital improvements			
Federal grants - operating	-	-	63,363
Fiscal year change	-	65,000	-
Total capital improvements	<u>-</u>	<u>65,000</u>	<u>63,363</u>
Commodities and services			
Public notices	1,000	1,000	63
Meetings	2,000	2,000	394
Maintenance - equipment	3,000	3,000	171
Maintenance - building	10,000	10,000	15,250
Special programs	5,000	5,000	-
Voluntary Action Center pass through	340,000	340,000	363,473

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Property tax payment	\$ 6,000	\$ 6,000	\$ 208
CASA	25,000	25,000	25,000
Extension unit	28,000	28,000	28,000
Economic development	40,000	40,000	40,000
Telephone	3,000	3,000	-
Cemetery maintenance	6,000	6,000	2,519
Legislative program	1,000	1,000	-
Commercial services	7,000	7,000	8,461
Professional services	90,000	90,000	245,876
Data processing services	60,000	60,000	51,400
Internet	25,000	25,000	3,281
Court costs	5,000	5,000	-
Soil conservation match	18,000	18,000	18,000
Handicap program	1,000	1,000	-
Domestic violence pilot program	156,000	156,000	-
Judgment and claims	3,000	3,000	7,500
Employee recognition program	3,000	3,000	284
Federal lobbyist	100,000	100,000	-
Contingency	35,000	35,000	-
Total commodities and services	<u>973,000</u>	<u>973,000</u>	<u>809,880</u>
Supplies and materials			
Supplies	1,000	1,000	391
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>641</u>
Total other	<u>\$ 1,020,000</u>	<u>\$ 1,087,000</u>	<u>\$ 763,215</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 712,000	\$ 712,000	\$ 737,541
Overtime	5,000	5,000	1,070
Longevity pay	13,500	13,500	13,717
Deferred compensation	2,500	2,500	2,497
FICA	56,000	56,000	55,126
IMRF	55,000	55,000	56,305
Health insurance	149,000	149,000	124,643
Life insurance	3,000	3,000	2,520
Unemployment insurance	4,000	4,000	3,594
Total salaries and benefits	<u>1,000,000</u>	<u>1,000,000</u>	<u>997,013</u>
Commodities and services			
Travel	9,000	9,000	12,903
Public notices	500	500	-
Memberships	2,000	2,000	1,075
Telephone	-	-	1,354
Commercial services	2,000	2,000	555

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit Clerk (Continued)			
Commodities and services (Continued)			
Professional services	\$ -	\$ -	\$ 4,265
Postage	16,000	16,000	13,457
In-house copies	21,000	21,000	22,336
Total commodities and services	<u>50,500</u>	<u>50,500</u>	<u>55,945</u>
Supplies and materials			
Supplies	38,000	38,000	39,214
Periodicals and subscriptions	200	200	212
Fiscal year change	-	8,000	-
Total supplies and materials	<u>38,200</u>	<u>46,200</u>	<u>39,426</u>
Total Circuit Clerk	<u>\$ 1,088,700</u>	<u>\$ 1,096,700</u>	<u>\$ 1,092,384</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 263,000	\$ 263,000	\$ 262,091
Overtime	-	-	61
Longevity pay	3,000	3,000	2,733
FICA	28,000	28,000	18,700
IMRF	24,000	24,000	12,825
Health insurance	54,000	54,000	60,391
Life insurance	1,000	1,000	923
Unemployment insurance	2,000	2,000	2,274
Total salaries and benefits	<u>375,000</u>	<u>375,000</u>	<u>359,998</u>
Capital improvements			
Building remodeling	-	-	20,000
Office furniture and equipment	1,500	1,500	(16,555)
Computer equipment	2,500	2,500	914
Computer software	-	-	297
Fiscal year change	-	22,000	-
Total capital improvements	<u>4,000</u>	<u>26,000</u>	<u>4,656</u>
Commodities and services			
Travel	2,200	2,200	1,005
Meetings	500	500	-
Memberships	2,500	2,500	3,995
Maintenance - equipment	300	300	-
Postage	700	700	518
In-house copies	500	500	494
Court reporter fees	-	-	4,018
Legal transcripts	17,000	17,000	2,190
Appointed attorneys	20,000	20,000	15,572
Investigations	1,000	1,000	-
Telephone	100	100	93
Medical expense	8,000	8,000	-
Professional services	35,000	35,000	58,377
Total commodities and services	<u>87,800</u>	<u>87,800</u>	<u>86,262</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 6,383
Periodicals and subscriptions	3,000	3,000	749
Clothing	500	500	404
Total supplies and materials	<u>6,500</u>	<u>6,500</u>	<u>7,536</u>
Total judiciary	<u>\$ 473,300</u>	<u>\$ 495,300</u>	<u>\$ 458,452</u>
Court Services			
Salaries and benefits			
Salaries	\$ 573,000	\$ 573,000	\$ 644,021
Longevity pay	3,500	3,500	3,343
FICA	44,000	44,000	47,908
IMRF	44,000	44,000	48,311
SLEP	-	-	87
Health insurance	87,000	87,000	85,043
Life insurance	2,500	2,500	2,247
Unemployment insurance	3,000	3,000	3,117
Fiscal year change	-	80,000	-
Total salaries and benefits	<u>757,000</u>	<u>837,000</u>	<u>834,077</u>
Capital improvements			
Office furniture and equipment	400	400	-
Computer equipment	600	600	462
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>462</u>
Commodities and services			
Travel	15,300	15,300	13,266
Memberships	200	200	40
Maintenance - equipment	500	500	-
Postage	4,000	4,000	3,596
In-house copies	3,500	3,500	2,127
Medical expense	1,000	1,000	140
Professional services	5,000	5,000	4,544
Commercial services	500	500	537
Detention space	150,000	150,000	104,640
Specialized care and treatment	150,000	150,000	116,303
Total commodities and services	<u>330,000</u>	<u>330,000</u>	<u>245,193</u>
Supplies and materials			
Supplies	5,000	5,000	4,493
Periodicals and subscriptions	400	400	431
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>4,924</u>
Total court services	<u>\$ 1,093,400</u>	<u>\$ 1,173,400</u>	<u>\$ 1,084,656</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission			
Salaries and benefits			
Salaries	\$ 21,300	\$ 21,300	\$ 22,138
Boards and commissions	7,500	7,500	7,500
FICA	2,500	2,500	2,430
IMRF	1,500	1,500	1,762
Health insurance	1,500	1,500	1,500
Life insurance	200	200	160
Unemployment insurance	500	500	314
Fiscal year change	-	1,000	-
Total salaries and benefits	<u>35,000</u>	<u>36,000</u>	<u>35,804</u>
Capital improvements			
Computer equipment	3,000	3,000	1,105
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>1,105</u>
Commodities and services			
Postage	6,000	6,000	5,425
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,300	1,300	948
Jurors' fees and expenses	80,000	80,000	72,801
Total commodities and services	<u>88,000</u>	<u>88,000</u>	<u>79,174</u>
Supplies and materials			
Supplies	500	500	663
Total jury commission	<u>\$ 126,500</u>	<u>\$ 127,500</u>	<u>\$ 116,746</u>
Coroner			
Salaries and benefits			
Salaries	\$ 57,000	\$ 57,000	\$ 57,759
Part-time	36,000	36,000	39,202
Longevity pay	-	-	123
Deferred compensation	1,500	1,500	1,539
FICA	7,500	7,500	7,600
IMRF	4,500	4,500	4,884
SLEP	1,500	1,500	1,306
Health insurance	12,000	12,000	15,409
Life insurance	500	500	197
Unemployment insurance	500	500	570
Fiscal year change	-	8,000	-
Total salaries and benefits	<u>121,000</u>	<u>129,000</u>	<u>128,589</u>
Capital improvements			
Federal grant - operating	-	-	1,280
Fiscal year change	-	2,000	-
Total capital improvements	<u>-</u>	<u>2,000</u>	<u>1,280</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 5,300	\$ 5,300	\$ 5,953
School of instruction	2,500	2,500	1,231
Memberships	900	900	745
Maintenance - equipment	600	600	64
Maintenance - vehicles	700	700	589
Rental of equipment	200	200	-
Postage	500	500	385
In-house copies	200	200	46
Telephone	4,200	4,200	4,787
Commercial services	500	500	225
Professional services	39,000	39,000	50,482
Jurors' fees and expenses	500	500	269
Total commodities and services	<u>55,100</u>	<u>55,100</u>	<u>64,776</u>
Supplies and materials			
Supplies	4,000	4,000	4,855
Clothing	400	400	382
Periodicals and subscriptions	500	500	424
Fuels and lubricants	1,500	1,500	1,810
Fiscal year change	-	11,000	-
Total supplies and materials	<u>6,400</u>	<u>17,400</u>	<u>7,471</u>
Total coroner	<u>\$ 182,500</u>	<u>\$ 203,500</u>	<u>\$ 202,116</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 2,855,000	\$ 2,855,000	\$ 3,030,915
Overtime	200,000	200,000	282,718
On call	15,000	15,000	10,500
Supervisory differential	4,000	4,000	3,912
Premium holiday	27,000	27,000	27,453
Training pay	4,000	4,000	1,957
Continuing education	22,000	22,000	23,827
Longevity pay	52,000	52,000	51,521
Deferred compensation	3,500	3,500	3,428
PHO contingency	5,000	5,000	-
FICA	246,000	246,000	247,946
IMRF	10,000	10,000	13,247
SLEP	555,000	555,000	570,774
Health insurance	415,000	415,000	452,821
Life insurance	7,500	7,500	6,899
Unemployment insurance	9,000	9,000	8,720
Fiscal year change	-	310,000	-
Total salaries and benefits	<u>4,430,000</u>	<u>4,740,000</u>	<u>4,736,638</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements			
Office furniture and equipment	\$ 2,000	\$ 2,000	\$ 1,706
Computer equipment	29,000	29,000	25,713
Other equipment	18,000	18,000	15,272
Total capital improvements	<u>49,000</u>	<u>49,000</u>	<u>42,691</u>
Commodities and services			
Travel	11,000	11,000	13,630
School of instruction	20,000	20,000	17,015
Public notices	500	500	1,210
Memberships	1,000	1,000	943
Maintenance - vehicles	60,000	60,000	69,637
Maintenance - equipment	43,000	43,000	34,271
Postage	7,000	7,000	7,789
In-house copies	3,000	3,000	4,494
Telephone	13,000	13,000	14,311
Meetings - host expenses	1,000	1,000	1,129
Rental of equipment	500	500	95
Internal training program	5,000	5,000	4,373
DUI forfeitures	9,000	9,000	10,490
Investigation	5,000	5,000	3,664
K-9	3,000	3,000	3,379
Total commodities and services	<u>182,000</u>	<u>182,000</u>	<u>186,430</u>
Supplies and materials			
Supplies	10,000	10,000	9,511
Photo and microfilm supplies	2,000	2,000	1,115
Firearm supplies	8,000	8,000	5,164
Police supplies	6,000	6,000	3,205
Fuels and lubricants	110,000	110,000	148,115
Clothing	40,000	40,000	40,468
Fiscal year change	-	38,000	-
Total supplies and materials	<u>176,000</u>	<u>214,000</u>	<u>207,578</u>
Total sheriff	<u>\$ 4,837,000</u>	<u>\$ 5,185,000</u>	<u>\$ 5,173,337</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 5,000	\$ 5,000	\$ 4,500
Commodities and services			
Maintenance - equipment	3,400	3,400	59
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,400</u>	<u>5,400</u>	<u>2,059</u>
Supplies and materials			
Police supplies	1,700	1,700	-
Clothing	1,900	1,900	294
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>294</u>
Total sheriff's auxiliary	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 6,853</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,300	\$ 6,300	\$ 4,800
FICA	600	600	367
Unemployment insurance	100	100	91
Total salaries and benefits	<u>7,000</u>	<u>7,000</u>	<u>5,258</u>
Commodities and services			
Public notices	5,000	5,000	4,489
Professional services	16,000	16,000	24,747
Medical	1,000	1,000	172
Meetings	500	500	124
Per diem and expenses	500	500	873
Total commodities and services	<u>23,000</u>	<u>23,000</u>	<u>30,405</u>
Supplies and materials			
Merit Commission supplies	-	-	198
Fiscal year change	-	8,000	-
Total supplies and materials	<u>-</u>	<u>8,000</u>	<u>198</u>
Total sheriff's merit commission	<u>\$ 30,000</u>	<u>\$ 38,000</u>	<u>\$ 35,861</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,185,000	\$ 1,185,000	\$ 1,261,249
Special events	-	-	4,836
Part-time	-	-	10,097
Overtime	50,000	50,000	73,108
On call	2,000	2,000	1,300
Supervisory differential	3,000	3,000	3,185
Premium holiday	20,000	20,000	18,626
Training pay	4,000	4,000	1,935
Education pay	6,000	6,000	8,815
Longevity pay	13,000	13,000	13,880
PHO contingency	10,000	10,000	-
Salary study adjustment	40,000	40,000	-
FICA	105,000	105,000	101,974
SLEP	245,000	245,000	245,300
Health insurance	225,000	225,000	189,050
Life insurance	4,000	4,000	3,892
Unemployment insurance	6,000	6,000	5,384
Worker's compensation	13,000	13,000	13,000
Fiscal year change	-	25,000	-
Total salaries and benefits	<u>1,931,000</u>	<u>1,956,000</u>	<u>1,955,631</u>
Capital improvements			
Office furniture and equipment	2,000	2,000	548
Computer equipment	8,000	8,000	7,800
Communication equipment - rented space	7,000	7,000	6,628
Other equipment	8,000	8,000	5,567
Total capital improvements	<u>25,000</u>	<u>25,000</u>	<u>20,543</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Commodities and services			
Travel	\$ 2,900	\$ 2,900	\$ 2,199
School of instruction	3,500	3,500	3,647
Memberships	400	400	120
Maintenance - software	50,000	50,000	45,361
Maintenance - equipment	15,500	15,500	29,257
In-house copies	600	600	226
Telephone	44,000	44,000	29,709
Insurance premiums	10,000	10,000	10,000
Total commodities and services	<u>126,900</u>	<u>126,900</u>	<u>120,519</u>
Supplies and materials			
Supplies	5,000	5,000	4,944
Janitorial supplies	200	200	216
Periodicals and subscriptions	900	900	806
Clothing	10,000	10,000	7,682
Total supplies and materials	<u>16,100</u>	<u>16,100</u>	<u>13,648</u>
Total sheriff's communication	<u>\$ 2,099,000</u>	<u>\$ 2,124,000</u>	<u>\$ 2,110,341</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,140,000	\$ 1,140,000	\$ 1,248,199
Special events	-	-	12,534
Sheriff contract	-	-	9,538
Part-time	73,000	73,000	40,411
Workers' compensation insurance	-	-	14,184
Overtime	43,000	43,000	50,177
On call	6,000	6,000	1,300
Supervisory differential	2,000	2,000	477
Premium holiday	13,000	13,000	16,212
Training pay	2,000	2,000	3,868
Education pay	8,000	8,000	9,069
Longevity pay	11,000	11,000	8,868
FICA	100,000	100,000	102,376
IMRF	6,000	6,000	-
SLEP	220,000	220,000	235,057
Health insurance	215,000	215,000	185,219
Life insurance	4,000	4,000	3,290
Unemployment insurance	7,000	7,000	5,970
Fiscal year change	-	100,000	-
Total salaries and benefits	<u>1,850,000</u>	<u>1,950,000</u>	<u>1,946,749</u>
Capital improvements			
Office furniture and equipment	4,000	4,000	2,339
Computer equipment	12,000	12,000	178
Other equipment	12,000	12,000	11,141
Total capital improvements	<u>28,000</u>	<u>28,000</u>	<u>13,658</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 2,607
School of instruction	3,000	3,000	4,426
Memberships	400	400	552
Maintenance - equipment	18,000	18,000	11,365
In-house copies	1,000	1,000	1,820
Internal training program	6,000	6,000	24,707
Professional services	-	-	10,953
Prisoner transportation	15,000	15,000	25,960
Detention space	200,000	200,000	278,997
Medical expense	135,000	135,000	162,986
Total commodities and services	<u>382,400</u>	<u>382,400</u>	<u>524,373</u>
Supplies and materials			
Supplies	3,100	3,100	6,612
Janitorial supplies	9,500	9,500	14,496
Inmate supplies	10,000	10,000	6,184
Police supplies	2,000	2,000	868
Clothing	16,000	16,000	26,834
Food program	175,000	175,000	185,538
Fiscal year change	-	170,000	-
Total supplies and materials	<u>215,600</u>	<u>385,600</u>	<u>240,532</u>
Total sheriff's corrections	<u>\$ 2,476,000</u>	<u>\$ 2,746,000</u>	<u>\$ 2,725,312</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,147,000	\$ 1,147,000	\$ 1,239,933
Overtime	5,000	5,000	2,995
On call	-	-	600
Premium holiday	500	500	-
Longevity pay	3,500	3,500	2,489
FICA	88,000	88,000	87,477
IMRF	86,000	86,000	75,290
SLEP	11,000	11,000	12,317
Health insurance	160,000	160,000	145,935
Life insurance	4,000	4,000	3,487
Unemployment insurance	5,000	5,000	4,666
Fiscal year change	-	66,000	-
Total salaries and benefits	<u>1,510,000</u>	<u>1,576,000</u>	<u>1,575,189</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,299</u>
Commodities and services			
Travel	3,300	3,300	8,269
School of instruction	3,000	3,000	2,286
Memberships	3,100	3,100	5,388

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Maintenance - equipment	\$ 1,000	\$ 1,000	\$ 235
Witness fees	4,300	4,300	2,644
Court costs	300	300	295
Postage	10,000	10,000	11,975
In-house copies	8,600	8,600	10,260
Telephone	800	800	518
Legal transcripts	11,000	11,000	19,593
Professional services	15,000	15,000	2,014
Commercial services	14,000	14,000	18,819
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>94,400</u>	<u>94,400</u>	<u>102,296</u>
Supplies and materials			
Supplies	12,000	12,000	12,843
Periodicals and subscriptions	5,300	5,300	4,850
Fiscal year change	-	9,000	-
Total supplies and materials	<u>17,300</u>	<u>26,300</u>	<u>17,693</u>
Total state's attorney	<u>\$ 1,627,700</u>	<u>\$ 1,702,700</u>	<u>\$ 1,700,477</u>
Public defender			
Salaries and benefits			
Salaries	\$ 522,000	\$ 522,000	\$ 563,451
Longevity pay	2,000	2,000	1,536
FICA	40,000	40,000	40,845
IMRF	40,000	40,000	42,096
Health insurance	65,000	65,000	60,602
Life insurance	2,000	2,000	1,313
Unemployment insurance	2,000	2,000	2,050
Fiscal year change	-	40,000	-
Total salaries and benefits	<u>673,000</u>	<u>713,000</u>	<u>711,893</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	1,748
Computer equipment	7,500	7,500	5,659
Total capital improvements	<u>8,500</u>	<u>8,500</u>	<u>7,407</u>
Commodities and services			
Travel	8,000	8,000	3,693
State required travel	5,000	5,000	2,670
School of instruction	3,600	3,600	745
Mileage	4,000	4,000	3,428
Meetings	500	500	154
Memberships	4,000	4,000	4,163
Telephone	2,500	2,500	1,074
Postage	2,600	2,600	1,526
In-house copies	2,500	2,500	2,086
Witness fees	2,000	2,000	312

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services (Continued)			
Legal transcripts	\$ 3,500	\$ 3,500	\$ 3,188
Professional services	40,000	40,000	26,967
Commercial services	800	800	531
Total commodities and services	<u>79,000</u>	<u>79,000</u>	<u>50,537</u>
Supplies and materials			
Supplies	3,500	3,500	3,397
Periodicals and subscriptions	5,000	5,000	4,851
Total supplies and materials	<u>8,500</u>	<u>8,500</u>	<u>8,248</u>
Total public defender	<u>\$ 769,000</u>	<u>\$ 809,000</u>	<u>\$ 778,085</u>
Emergency Services			
Salaries and benefits			
Salaries	\$ 52,000	\$ 52,000	\$ 64,713
Part-time	3,000	3,000	2,900
Longevity pay	-	-	367
FICA	5,000	5,000	4,664
IMRF	5,000	5,000	4,815
Health insurance	12,000	12,000	8,384
Life insurance	500	500	111
Unemployment insurance	500	500	184
Fiscal year change	-	9,000	-
Total salaries and benefits	<u>78,000</u>	<u>87,000</u>	<u>86,138</u>
Capital improvements			
Other equipment	10,000	10,000	21,026
Fiscal year change	-	12,000	-
Total capital improvements	<u>10,000</u>	<u>22,000</u>	<u>21,026</u>
Commodities and services			
Travel	1,500	1,500	1,138
School of instruction	900	900	1,059
Memberships	200	200	45
Maintenance - equipment	600	600	55
Maintenance - software	200	200	-
Maintenance - vehicles	800	800	1,445
Rental of equipment	7,800	7,800	8,772
Contributions to agencies	6,300	6,300	515
Postage	200	200	50
In-house copies	200	200	69
Internet	9,000	9,000	8,372
Telephone	800	800	756
Total commodities and services	<u>28,500</u>	<u>28,500</u>	<u>22,276</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Supplies and materials			
Supplies	\$ 1,500	\$ 1,500	\$ 1,189
Periodicals and subscriptions	600	600	462
Fuels and lubricants	1,500	1,500	1,626
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>3,277</u>
Total emergency services	<u>\$ 120,100</u>	<u>\$ 141,100</u>	<u>\$ 132,717</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 Thirteen Months Ended December 31, 2007

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Taxes					
Property taxes	\$ 2,127,484	\$ -	\$ -	\$ -	\$ 2,127,484
Charges for services					
Reimbursement from other governments	118,601	-	1,824,300	(1,474,300)	468,601
Investment income	34,608	67,940	49,645	-	152,193
Miscellaneous income					
Land rentals	56,875	-	-	-	56,875
Other miscellaneous	-	-	396	-	396
Total revenues	2,337,568	67,940	1,874,341	(1,474,300)	2,805,549
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	1,474,300	-	2,076,494	(1,468,050)	2,082,744
Rent	250,000	-	-	-	250,000
Renewal and replacement program	350,000	-	-	-	350,000
Emergency services	32,500	-	-	-	32,500
Other	-	1,123	-	-	1,123
Debt service					
Interest and fiscal charges	-	75,663	-	-	75,663
Total expenditures	2,106,800	76,786	2,076,494	(1,468,050)	2,792,030
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	230,768	(8,846)	(202,153)	(6,250)	13,519
OTHER FINANCING SOURCES (USES)					
Payment to refunding escrow agent	-	(1,798,750)	-	-	(1,798,750)
Transfers in	-	-	566,108	-	566,108
Transfers (out)	(650,000)	(6,250)	-	6,250	(650,000)
Total other financing sources (uses)	(650,000)	(1,805,000)	566,108	6,250	(1,882,642)
NET CHANGE IN FUND BALANCE	(419,232)	(1,813,846)	363,955	-	(1,869,123)
FUND BALANCE, DECEMBER 1, 2006	729,501	1,885,470	647,968	-	3,262,939
FUND BALANCE, DECEMBER 31, 2007	\$ 310,269	\$ 71,624	\$ 1,011,923	\$ -	\$ 1,393,816

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 440,800	\$ 440,800	\$ 436,830
Total taxes	440,800	440,800	436,830
LICENSES AND PERMITS			
Animal control licenses	153,500	153,500	174,559
Septic permits and licenses	23,600	23,600	24,210
Well permits	12,300	12,300	9,000
Restaurant permits	127,000	127,000	131,708
Septic inspections	7,200	7,200	6,015
Well inspections	9,900	9,900	8,473
Tanning booth inspections	2,300	2,300	1,700
Total licenses and permits	335,800	335,800	355,665
INTERGOVERNMENTAL REVENUE			
Public building commission	183,000	183,000	198,250
Medicare - home nursing	2,100,000	2,100,000	2,291,081
State aid - home nursing	40,000	40,000	42,279
State aid - family planning	30,000	30,000	98,152
State grant - FCM match	210,000	210,000	235,057
State grant - planning prepared	145,000	145,000	154,596
State grant - WIC	275,200	275,200	301,900
State aid - well child	35,000	35,000	47,983
State aid - immunizations	43,000	43,000	44,016
State grant - basic health	155,000	155,000	157,575
State grant - vision and hearing	21,100	21,100	32,085
State grant - vector prevention	1,000	1,000	13,387
State grant - Title X - family planning	179,500	179,500	230,195
State grant - case management	252,000	252,000	276,975
State grant - adolescent health	17,500	17,500	37,769
State grant - AIDS	64,000	64,000	68,550
State grant - tobacco	30,600	30,600	33,227
State grant - HIV case management	43,500	43,500	63,181
Total intergovernmental revenue	3,825,400	3,825,400	4,326,258

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 36,000	\$ 36,000	\$ 41,303
Blood lead testing	3,100	3,100	3,225
Private pay - home nursing	300,000	300,000	319,142
Private pay - TB	20,000	20,000	21,047
Employee wellness	40,000	40,000	24,413
School physicals	20,000	20,000	7,374
Family planning	100,000	100,000	80,176
Well child clinic	2,500	2,500	2,060
Immunizations	100,000	100,000	126,106
Flu shots	100,000	100,000	89,415
First impressions	8,000	8,000	7,391
	<hr/>		
Total charges for services	729,600	729,600	721,652
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INVESTMENT INCOME	100,000	100,000	112,731
	<hr/>		
MISCELLANEOUS			
Donations	2,500	2,500	17,915
Building rentals	600	600	650
Other	2,000	2,000	2,412
	<hr/>		
Total miscellaneous	5,100	5,100	20,977
	<hr/>		
TOTAL REVENUES	\$ 5,436,700	\$ 5,436,700	\$ 5,974,113
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,290,000	\$ 3,290,000	\$ 3,338,065
Workers' compensation insurance	-	-	608
Overtime	35,000	35,000	55,958
On call	19,100	19,100	21,705
Examination fees	400	400	590
Health benefits	467,500	467,500	479,266
Life insurance	10,000	10,000	9,972
FICA	254,700	254,700	256,044
IMRF	245,900	245,900	253,136
Unemployment tax	17,700	17,700	16,933
Paid-hours-off contingency	10,000	10,000	46,103
Deferred compensation	5,000	5,000	5,738
Fiscal year change	-	175,000	-
Total salaries and benefits	4,355,300	4,530,300	4,484,118
Capital improvements			
Office furniture and equipment	30,000	30,000	33,115
Other equipment	4,000	4,000	3,545
Fiscal year change	-	5,000	-
Total capital improvements	34,000	39,000	36,660
Commodities and services			
Travel	97,000	97,000	99,939
School of instruction	1,000	1,000	200
Public notices	4,200	4,200	3,078
Memberships	8,700	8,700	8,640
Maintenance - software	43,500	43,500	42,434
Maintenance - vehicles	5,000	5,000	4,983
Maintenance - equipment	8,400	8,400	10,975
Maintenance - building	55,000	55,000	58,354
Postage	20,000	20,000	17,163
Telephone	68,000	68,000	60,670
Utilities	100,000	100,000	98,663
Commercial services	33,000	33,000	70,322
Rental of space	84,100	84,100	91,010
Rental of equipment	1,800	1,800	1,486
Professional services	510,000	510,000	577,703

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 16,340
Employee wellness	30,000	30,000	22,422
Water sample testing	1,200	1,200	1,470
In-house copies	7,000	7,000	6,111
Other commodities and services	4,000	4,000	3,580
	<hr/>		
Total commodities and services	1,101,900	1,101,900	1,195,543
	<hr/>		
Supplies and materials			
Supplies	39,000	39,000	38,915
Janitorial	7,000	7,000	9,982
Family planning supplies	82,000	82,000	95,143
Clinic supplies	21,000	21,000	21,771
Vaccines	100,000	100,000	98,817
Home nursing supplies	75,000	75,000	75,188
TB supplies	5,000	5,000	5,810
Animal control supplies	2,500	2,500	3,095
Periodicals and subscriptions	4,100	4,100	5,111
Educational supplies	6,000	6,000	9,182
Fuels and lubricants	13,000	13,000	18,173
Clothing	3,000	3,000	2,171
Fiscal year change	-	130,000	-
	<hr/>		
Total supplies and materials	357,600	487,600	383,358
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TOTAL EXPENDITURES	\$ 5,848,800	\$ 6,158,800	\$ 6,099,679
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2007

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and investments	\$ 15,203,288	\$ -	\$ 11,522,245	\$ 200,000	\$ 26,925,533
Receivables					
Property taxes	8,535,000	-	-	-	8,535,000
Accounts	358,781	-	1,025	-	359,806
Accrued interest	104,826	-	102,885	-	207,711
Other	742	-	-	-	742
Prepaid items	23,489	-	-	-	23,489
Due from other funds	-	-	247,476	-	247,476
Advances to other funds	-	-	1,800,000	-	1,800,000
TOTAL ASSETS	\$ 24,226,126	\$ -	\$ 13,673,631	\$ 200,000	\$ 38,099,757
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 549,428	\$ -	\$ 241,695	\$ -	\$ 791,123
Retainage payable	7,963	-	52,259	-	60,222
Accrued payroll	89,725	-	-	-	89,725
Deferred property taxes	8,535,000	-	-	-	8,535,000
Other deferred revenues	49,073	-	-	-	49,073
Due to other funds	390,214	-	114,077	-	504,291
Advances from other funds	-	-	3,697,531	-	3,697,531
Total liabilities	9,621,403	-	4,105,562	-	13,726,965
FUND BALANCES					
Reserved for prepaid items	23,489	-	-	-	23,489
Reserved for long-term receivables	742	-	1,800,000	-	1,800,742
Reserved for retirement	2,130,590	-	-	-	2,130,590
Reserved for cash flow	114,200	-	-	-	114,200
Reserved for community foundation	19,227	-	-	-	19,227
Reserved for land cash	9,988	-	-	-	9,988
Reserved for wetland mitigation	112,154	-	-	-	112,154
Reserved for specific purpose	36,728	-	-	-	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for highways and streets	6,291,184	-	-	-	6,291,184
Reserved for health and welfare	2,229,285	-	-	-	2,229,285
Unreserved					
Undesignated	3,637,136	-	7,768,069	-	11,405,205
Total fund balances	14,604,723	-	9,568,069	200,000	24,372,792
TOTAL LIABILITIES AND FUND BALANCES	\$ 24,226,126	\$ -	\$ 13,673,631	\$ 200,000	\$ 38,099,757

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes	\$ 7,442,730	\$ 13,755	\$ 1,231,816	\$ -	\$ 8,688,301
Licenses and permits	142,400	-	-	-	142,400
Intergovernmental	3,951,706	-	375,993	-	4,327,699
Charges for services	1,808,164	-	29,710	-	1,837,874
Fines and forfeits	99,294	-	-	-	99,294
Investment income	673,861	-	516,475	7,603	1,197,939
Miscellaneous	114,629	-	24,167	-	138,796
Total revenues	14,232,784	13,755	2,178,161	7,603	16,432,303
EXPENDITURES					
Current					
General government	324,681	-	-	-	324,681
Public safety	1,219,982	-	-	-	1,219,982
Highways and streets	6,811,215	-	-	-	6,811,215
Health and welfare	2,762,268	-	-	-	2,762,268
Culture and recreation	1,418,661	-	-	-	1,418,661
Debt service					
Interest and fiscal charges	-	-	76,251	-	76,251
Capital outlay	-	-	2,119,038	-	2,119,038
Total expenditures	12,536,807	-	2,195,289	-	14,732,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,695,977	13,755	(17,128)	7,603	1,700,207
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	40,750	-	40,750
Transfers in	654,697	-	4,740,000	-	5,394,697
Transfers (out)	(1,110,190)	(559,632)	(1,329,476)	(7,603)	(3,006,901)
Total other financing sources (uses)	(455,493)	(559,632)	3,451,274	(7,603)	2,428,546
NET CHANGE IN FUND BALANCES	1,240,484	(545,877)	3,434,146	-	4,128,753
FUND BALANCES, DECEMBER 1, 2006	13,364,239	545,877	6,133,923	200,000	20,244,039
FUND BALANCES, DECEMBER 31, 2007	\$ 14,604,723	\$ -	\$ 9,568,069	\$ 200,000	\$ 24,372,792

(See independent auditor's report.)

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

December 31, 2007

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
Cash and investments	\$ 3,036,394	\$ 2,258,740	\$ 6,842,409	\$ 2,590,209	\$ 475,536	\$ 15,203,288
Receivables	-	-	3,870,000	3,245,000	1,420,000	8,535,000
Property taxes	624	122,863	178,972	26,922	29,400	358,781
Accounts	16,538	5,614	54,551	25,125	2,998	104,826
Accrued interest	-	-	-	742	-	742
Other	13	9,873	6,731	3,862	3,010	23,489
Prepaid items						
TOTAL ASSETS	\$ 3,053,569	\$ 2,397,090	\$ 10,952,663	\$ 5,891,860	\$ 1,930,944	\$ 24,226,126

ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
Accounts payable	\$ 3,190	\$ 34,854	\$ 426,281	\$ 72,441	\$ 12,662	\$ 549,428
Retainage payable	-	-	7,963	-	-	7,963
Accrued payroll	1,775	18,132	47,618	13,341	8,859	89,725
Deferred property taxes	-	-	3,870,000	3,245,000	1,420,000	8,535,000
Other deferred revenues	-	22,123	-	26,950	-	49,073
Due to other funds	-	-	-	230,000	160,214	390,214
Total liabilities	4,965	75,109	4,351,862	3,587,732	1,601,735	9,621,403

FUND BALANCES

Reserved for prepaid items	13	9,873	6,731	3,862	3,010	23,489
Reserved for loan receivable	-	-	-	742	-	742
Reserved for retirement	2,099,624	-	-	-	30,966	2,130,590
Reserved for cash flow	-	-	-	-	114,200	114,200
Reserved for community foundation	-	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	112,154	112,154
Reserved for specific purpose	-	-	-	-	36,728	36,728
Reserved for highways and streets	-	-	6,291,184	-	-	6,291,184
Reserved for health and welfare	-	-	-	2,229,285	-	2,229,285
Unreserved	948,967	2,312,108	302,886	70,239	2,936	3,637,136
Total fund balances	3,048,604	2,321,981	6,600,801	2,304,128	329,209	14,604,723

TOTAL LIABILITIES AND
FUND BALANCES

\$ 3,053,569	\$ 2,397,090	\$ 10,952,663	\$ 5,891,860	\$ 1,930,944	\$ 24,226,126
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* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

December 31, 2007

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
Cash and investments	\$ 2,083,086	\$ 43,019	\$ 290,763	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,036,394
Receivables							
Accounts	-	-	624	-	-	-	624
Accrued interest	16,538	-	-	-	-	-	16,538
Prepaid items	-	-	13	-	-	-	13
TOTAL ASSETS	\$ 2,099,624	\$ 43,019	\$ 291,400	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,053,569
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 2,815	\$ 186	\$ -	\$ 22	\$ 167	\$ 3,190
Accrued payroll	-	-	1,452	-	-	323	1,775
Total liabilities	-	2,815	1,638	-	22	490	4,965
FUND BALANCES							
Reserved for prepaid items	-	-	13	-	-	-	13
Reserved for retirement	2,099,624	-	-	-	-	-	2,099,624
Unreserved	-	40,204	289,749	58,408	551,970	8,636	948,967
Total fund balances	2,099,624	40,204	289,762	58,408	551,970	8,636	3,048,604
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,099,624	\$ 43,019	\$ 291,400	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,053,569

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC SAFETY GROUP

December 31, 2007

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
ASSETS											
Cash and investments Receivables	\$ 12,242	\$ 143,056	\$ 480,635	\$ 7,013	\$ 100,674	\$ 422,362	\$ 204,476	\$ 729,896	\$ 149,107	\$ 9,279	\$ 2,258,740
Accounts Interest	16,204	6,120	23,350	-	20,022	30,053	12,991	9,003	2,055	3,065	122,863
Prepaid items	-	-	-	-	-	-	-	5,614	-	-	5,614
	1,007	-	4,276	-	-	930	-	3,660	-	-	9,873
TOTAL ASSETS	\$ 29,453	\$ 149,176	\$ 508,261	\$ 7,013	\$ 120,696	\$ 453,345	\$ 217,467	\$ 748,173	\$ 151,162	\$ 12,344	\$ 2,397,090
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ -	\$ 1,120	\$ 18,043	\$ 68	\$ 758	\$ -	\$ 4,812	\$ 10,053	\$ -	\$ -	\$ 34,854
Accrued payroll	1,180	-	2,939	-	4,110	7,809	2,094	-	-	-	18,132
Deferred revenue	-	-	-	-	-	-	-	-	22,123	-	22,123
Total liabilities	1,180	1,120	20,982	68	4,868	7,809	6,906	10,053	22,123	-	75,109
FUND BALANCES											
Reserved for prepaid items	1,007	-	4,276	-	-	930	-	3,660	-	-	9,873
Unreserved	27,266	148,056	483,003	6,945	115,828	444,606	210,561	734,460	129,039	12,344	2,312,108
Total fund balances	28,273	148,056	487,279	6,945	115,828	445,536	210,561	738,120	129,039	12,344	2,321,981
TOTAL LIABILITIES AND FUND BALANCES	\$ 29,453	\$ 149,176	\$ 508,261	\$ 7,013	\$ 120,696	\$ 453,345	\$ 217,467	\$ 748,173	\$ 151,162	\$ 12,344	\$ 2,397,090

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HIGHWAYS AND STREETS GROUP

December 31, 2007

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 2,020,454	\$ 292,074	\$ 1,314,739	\$ 1,961,136	\$ 1,254,006	\$ 6,842,409
Receivables						
Property taxes	2,025,000	-	780,000	-	1,065,000	3,870,000
Accounts	43,036	16,748	-	119,188	-	178,972
Accrued interest	21,964	797	9,600	12,429	9,761	54,551
Prepaid items	4,714	1,010	1,007	-	-	6,731
TOTAL ASSETS	\$ 4,115,168	\$ 310,629	\$ 2,105,346	\$ 2,092,753	\$ 2,328,767	\$ 10,952,663
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 273,470	\$ 396	\$ 36,267	\$ -	\$ 116,148	\$ 426,281
Retainage payable	-	-	7,963	-	-	7,963
Accrued payroll	31,725	6,337	2,037	7,519	-	47,618
Deferred property taxes	2,025,000	-	780,000	-	1,065,000	3,870,000
Total liabilities	2,330,195	6,733	826,267	7,519	1,181,148	4,351,862
FUND BALANCES						
Reserved for prepaid items	4,714	1,010	1,007	-	-	6,731
Reserved for highways and streets	1,780,259	-	1,278,072	2,085,234	1,147,619	6,291,184
Unreserved	-	302,886	-	-	-	302,886
Total fund balances	1,784,973	303,896	1,279,079	2,085,234	1,147,619	6,600,801
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,115,168	\$ 310,629	\$ 2,105,346	\$ 2,092,753	\$ 2,328,767	\$ 10,952,663

(See independent auditor's report.)

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

December 31, 2007

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
Cash and investments	\$ 1,865,600	\$ 16,336	\$ 54,219	\$ 404,849	\$ 65,579	\$ 183,626	\$ 2,590,209
Receivables							
Property taxes	2,115,000	-	-	500,000	-	630,000	3,245,000
Accounts	-	-	-	-	26,922	-	26,922
Accrued interest	20,653	-	-	4,472	-	-	25,125
Other	-	742	-	-	-	-	742
Prepaid items	1,505	-	1,275	-	8	1,074	3,862
TOTAL ASSETS	\$ 4,002,758	\$ 17,078	\$ 55,494	\$ 909,321	\$ 92,509	\$ 814,700	\$ 5,891,860

LIABILITIES AND FUND BALANCES

LIABILITIES							
Accounts payable	\$ 22,870	\$ -	\$ 5,566	\$ 39,810	\$ 2,587	\$ 1,608	\$ 72,441
Accrued payroll	3,609	-	5,541	-	1,084	3,107	13,341
Deferred property taxes	2,115,000	-	-	500,000	-	630,000	3,245,000
Deferred revenue	-	-	26,950	-	-	-	26,950
Due to other funds	-	-	-	-	-	230,000	230,000
Total liabilities	2,141,479	-	38,057	539,810	3,671	864,715	3,587,732
FUND BALANCES							
Reserved for prepaid items	1,505	-	1,275	-	8	1,074	3,862
Reserved for loan receivable	-	742	-	-	-	-	742
Reserved for health and welfare	1,859,774	-	-	369,511	-	-	2,229,285
Unreserved	-	16,336	16,162	-	88,830	(51,089)	70,239
Total fund balances	1,861,279	17,078	17,437	369,511	88,838	(50,015)	2,304,128
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,002,758	\$ 17,078	\$ 55,494	\$ 909,321	\$ 92,509	\$ 814,700	\$ 5,891,860

(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 Thirteen Months Ended December 31, 2007

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ -	\$ -	\$ 3,553,569	\$ 2,837,711	\$ 1,051,450	\$ 7,442,730
Licenses and permits	-	-	-	142,400	-	142,400
Intergovernmental	-	20,733	3,634,979	285,046	10,948	3,951,706
Charges for services	235,794	1,470,970	-	-	101,400	1,808,164
Fines and forfeits	-	99,294	-	-	-	99,294
Investment income	158,607	95,668	293,282	103,399	22,905	673,861
Miscellaneous	38,223	1,520	4,521	1,235	69,130	114,629
Total revenues	432,624	1,688,185	7,486,351	3,369,791	1,255,833	14,232,784
EXPENDITURES						
Current						
General government	324,681	-	-	-	-	324,681
Public safety	93,613	1,126,369	-	-	-	1,219,982
Highways and streets	97,424	-	6,713,791	-	-	6,811,215
Health and welfare	13,313	-	-	2,748,955	-	2,762,268
Culture and recreation	-	-	-	-	1,418,661	1,418,661
Total expenditures	529,031	1,126,369	6,713,791	2,748,955	1,418,661	12,536,807
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(96,407)	561,816	772,560	620,836	(162,828)	1,695,977

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
\$	11,000	\$ 100,000	\$ 537,697	\$ 6,000	\$ -	\$ 654,697
	(40,000)	(50,000)	(537,697)	(482,493)	-	(1,110,190)
	(29,000)	50,000	-	(476,493)	-	(455,493)
	(125,407)	611,816	772,560	144,343	(162,828)	1,240,484
	3,174,011	1,710,165	5,828,241	2,159,785	492,037	13,364,239
	\$ 3,048,604	\$ 2,321,981	\$ 6,600,801	\$ 2,304,128	\$ 329,209	\$ 14,604,723

OTHER FINANCING SOURCES (USES)

Transfers in

Transfers (out)

Total other financing sources (uses)

NET CHANGE IN FUND BALANCES

FUND BALANCES, DECEMBER 1, 2006

FUND BALANCES, DECEMBER 31, 2007

* Aggregate - See the following pages.

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

For the Thirteen Months Ended December 31, 2007

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES							
Charges for services	\$ -	\$ 25,000	\$ 193,284	\$ 6,360	\$ 11,150	\$ -	\$ 235,794
Investment income	111,630	4,754	3,975	3,242	34,264	742	158,607
Miscellaneous	-	81	-	-	32,000	6,142	38,223
Total revenues	111,630	29,835	197,259	9,602	77,414	6,884	432,624
EXPENDITURES							
General government							
Salaries and benefits	30,934	41,548	57,695	-	-	8,650	138,827
Capital improvements	-	10	39,473	-	8,275	444	48,202
Commodities and services	-	10,326	92,817	-	12,391	2,630	118,164
Supplies and materials	-	666	16,503	-	867	1,452	19,488
Public safety							
Salaries and benefits	93,613	-	-	-	-	-	93,613
Health and welfare							
Salaries and benefits	97,424	-	-	-	-	-	97,424
Highways and streets							
Salaries and benefits	13,313	-	-	-	-	-	13,313
Total expenditures	235,284	52,550	206,488	-	21,533	13,176	529,031
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(123,654)	(22,715)	(9,229)	9,602	55,881	(6,292)	(96,407)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	11,000	11,000
Transfers (out)	-	-	-	-	(40,000)	-	(40,000)
Total other financing sources (uses)	-	-	-	-	(40,000)	11,000	(29,000)
NET CHANGE IN FUND BALANCES	(123,654)	(22,715)	(9,229)	9,602	15,881	4,708	(125,407)
FUND BALANCES, DECEMBER 1, 2006	2,223,278	62,919	298,991	48,806	536,089	3,928	3,174,011
FUND BALANCES, DECEMBER 31, 2007	\$ 2,099,624	\$ 40,204	\$ 289,762	\$ 58,408	\$ 551,970	\$ 8,636	\$ 3,048,604

(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 Thirteen Months Ended December 31, 2007

	Child Support	Law Library	Court Automation	Court	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
REVENUES												
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ 7,827	\$ -	\$ 20,733
Charges for services	40,163	44,970	317,184	7,250	283,521	430,899	163,065	183,918	-	-	-	1,470,970
Fines and forfeits	-	-	-	-	-	-	-	25,220	51,454	22,620	22,620	99,294
Investment income	695	8,332	7,996	344	3,535	23,376	11,340	32,055	7,562	433	433	95,668
Miscellaneous	-	-	-	-	-	-	20	1,500	-	-	-	1,520
Total revenues	53,673	53,302	325,180	7,594	287,056	454,275	174,516	242,693	66,843	23,053	23,053	1,688,185
EXPENDITURES												
Public safety												
Salaries and benefits	23,908	-	89,979	-	197,192	302,495	80,808	37	-	-	-	694,419
Capital improvements	-	-	26,875	-	7,750	-	4,834	12,289	20,619	-	-	72,367
Commodities and services	3,770	4,200	52,119	4,782	39,049	9,893	50,170	129,083	9,575	17,300	17,300	319,941
Supplies and materials	-	22,394	-	-	4,364	-	8,496	4,388	-	-	-	39,642
Total expenditures	27,678	26,594	168,973	4,782	248,355	312,388	144,308	145,797	30,194	17,300	17,300	1,126,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,995	26,708	156,207	2,812	38,701	141,887	30,208	96,896	36,649	5,753	5,753	561,816
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	-	-	100,000	-	-	-	-	100,000
Transfers (out)	-	-	-	-	(50,000)	-	-	-	-	-	-	(50,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	100,000	-	-	-	-	50,000
NET CHANGE IN FUND BALANCES	25,995	26,708	156,207	2,812	(11,299)	141,887	130,208	96,896	36,649	5,753	5,753	611,816
FUND BALANCES, DECEMBER 1, 2006	2,278	121,348	331,072	4,133	127,127	303,649	80,353	641,224	92,390	6,591	6,591	1,710,165
FUND BALANCES, DECEMBER 31, 2007	\$ 28,273	\$ 148,056	\$ 487,279	\$ 6,945	\$ 115,828	\$ 445,536	\$ 210,561	\$ 738,120	\$ 129,039	\$ 12,344	\$ 12,344	\$ 2,321,981

(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 Thirteen Months Ended December 31, 2007

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,901,904	\$ -	\$ 710,228	\$ -	\$ 941,437	\$ 3,553,569
Intergovernmental	506,240	99,615	191,412	2,374,520	463,192	3,634,979
Investment income	88,393	5,285	76,609	77,159	45,836	293,282
Miscellaneous	1,071	3,000	450	-	-	4,521
Total revenues	2,497,608	107,900	978,699	2,451,679	1,450,465	7,486,351
EXPENDITURES						
Highways and streets	1,072,454	215,481	84,695	460,281	-	1,832,911
Salaries and benefits	390,002	32,522	1,085,837	1,047,658	906,297	3,462,316
Capital improvements	322,780	1,910	56,352	-	-	381,042
Commodities and services	1,034,422	3,100	-	-	-	1,037,522
Supplies and materials						
Total expenditures	2,819,658	253,013	1,226,884	1,507,939	906,297	6,713,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(322,050)	(145,113)	(248,185)	943,740	544,168	772,560
OTHER FINANCING SOURCES (USES)						
Transfers in	275,000	262,697	-	-	-	537,697
Transfers (out)	-	-	(52,904)	(275,000)	(209,793)	(537,697)
Total other financing sources (uses)	275,000	262,697	(52,904)	(275,000)	(209,793)	-
NET CHANGE IN FUND BALANCES	(47,050)	117,584	(301,089)	668,740	334,375	772,560
FUND BALANCES, DECEMBER 1, 2006	1,832,023	186,312	1,580,168	1,416,494	813,244	5,828,241
FUND BALANCES, DECEMBER 31, 2007	\$ 1,784,973	\$ 303,896	\$ 1,279,079	\$ 2,085,234	\$ 1,147,619	\$ 6,600,801

(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 Thirteen Months Ended December 31, 2007

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 1,976,472	\$ -	\$ -	\$ 463,758	\$ -	\$ 397,481	\$ 2,837,711
Licenses and permits	-	-	-	-	142,400	-	142,400
Intergovernmental	-	-	285,046	-	-	-	285,046
Investment income	87,830	308	123	13,368	1,060	710	103,399
Miscellaneous	26	-	-	-	760	449	1,235
Total revenues	2,064,328	308	285,169	477,126	144,220	398,640	3,369,791
EXPENDITURES							
Health and welfare							
Salaries and benefits	133,159	-	202,312	-	36,574	118,911	490,956
Capital improvements	2,354	-	-	-	-	6,379	8,733
Commodities and services	1,625,663	-	97,797	395,982	56,694	63,367	2,239,503
Supplies and materials	3,755	-	1,225	-	-	4,783	9,763
Total expenditures	1,764,931	-	301,334	395,982	93,268	193,440	2,748,955
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	299,397	308	(16,165)	81,144	50,952	205,200	620,836
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	6,000	-	-	-	6,000
Transfers (out)	(287,264)	-	-	(35,229)	(10,000)	(150,000)	(482,493)
Total other financing sources (uses)	(287,264)	-	6,000	(35,229)	(10,000)	(150,000)	(476,493)
NET CHANGE IN FUND BALANCES	12,133	308	(10,165)	45,915	40,952	55,200	144,343
FUND BALANCES (DEFICIT), DECEMBER 1, 2006	1,849,146	16,770	27,602	323,596	47,886	(105,215)	2,159,785
FUND BALANCES (DEFICIT), DECEMBER 31, 2007	\$ 1,861,279	\$ 17,078	\$ 17,437	\$ 369,511	\$ 88,838	\$ (50,015)	\$ 2,304,128

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 50,000	\$ 50,000	\$ 111,630
Total revenues	50,000	50,000	111,630
EXPENDITURES			
General government			
Salaries and benefits	81,250	81,250	30,934
Public safety			
Salaries and benefits	81,250	81,250	93,613
Health and welfare			
Salaries and benefits	81,250	81,250	97,424
Highways and streets			
Salaries and benefits	81,250	81,250	13,313
Total expenditures	325,000	325,000	235,284
NET CHANGE IN FUND BALANCE	<u>\$ (275,000)</u>	<u>\$ (275,000)</u>	(123,654)
FUND BALANCE, DECEMBER 1, 2006			<u>2,223,278</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,099,624</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	7,000	7,000	4,754
Miscellaneous	-	-	81
Total revenues	32,000	32,000	29,835
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	30,000	30,000	37,138
Part-time	3,000	3,000	136
Overtime	300	300	357
Social security	2,600	2,600	2,872
Illinois municipal retirement	500	500	465
Unemployment insurance	300	300	280
Workers compensation	300	300	300
Total salaries and benefits	37,000	37,000	41,548
Capital improvements			
Computer equipment	2,000	2,000	-
Miscellaneous	1,000	1,000	10
Total capital improvements	3,000	3,000	10
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	491
Mileage	200	200	147
Meetings	300	300	24
Public notices	200	200	87
Maintenance	1,000	1,000	-
Rent	-	-	350
Telephone	2,000	2,000	2,128
Professional fees	7,000	7,000	6,462
Commercial services	500	500	538
Surety bonds	500	500	99
Total commodities and services	13,700	13,700	10,326

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 528
Postage	100	100	138
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>666</u>
Total expenditures	<u>54,800</u>	<u>54,800</u>	<u>52,550</u>
NET CHANGE IN FUND BALANCE	<u>\$ (22,800)</u>	<u>\$ (22,800)</u>	(22,715)
FUND BALANCE, DECEMBER 1, 2006			<u>62,919</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 40,204</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 13,000	\$ 13,000	\$ 18,451
Recorder computer fee	100,000	100,000	105,449
Micro document copies	31,000	31,000	25,353
Microfilm contracts	120,000	120,000	44,031
Investment income	3,000	3,000	3,975
	<hr/>	<hr/>	<hr/>
Total revenues	267,000	267,000	197,259
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	44,000	44,000	38,022
Part-time	10,000	10,000	-
Overtime	5,000	5,000	1,098
FICA	5,000	5,000	2,838
IMRF	5,000	5,000	3,017
Longevity pay	1,000	1,000	-
Health insurance	24,000	24,000	12,170
Life insurance	500	500	160
Unemployment insurance	1,500	1,500	390
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	96,000	96,000	57,695
Capital improvements			
Office furniture and equipment	3,000	3,000	923
Computer equipment	17,000	17,000	13,658
Specialized equipment	20,000	20,000	24,892
	<hr/>	<hr/>	<hr/>
Total capital improvements	40,000	40,000	39,473
Commodities and services			
School of instruction	300	300	182
Maintenance - equipment	23,000	23,000	21,403
Maintenance - software	42,000	42,000	44,724
Commercial services	15,000	15,000	15,197
Professional services	10,000	10,000	10,993
Data processing services	2,000	2,000	318
	<hr/>	<hr/>	<hr/>
Total commodities and services	92,300	92,300	92,817

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 20,000	\$ 20,000	\$ 16,503
Total expenditures	<u>248,300</u>	<u>248,300</u>	<u>206,488</u>
NET CHANGE IN FUND BALANCE	<u>\$ 18,700</u>	<u>\$ 18,700</u>	(9,229)
FUND BALANCE, DECEMBER 1, 2006			<u>298,991</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 289,762</u></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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,000	\$ 4,000	\$ 6,360
Investment income	-	-	3,242
Total revenues	4,000	4,000	9,602
EXPENDITURES			
General government			
None	1,000	1,000	-
Total expenditures	1,000	1,000	-
NET CHANGE IN FUND BALANCE	\$ 3,000	\$ 3,000	9,602
FUND BALANCE, DECEMBER 1, 2006			48,806
FUND BALANCE, DECEMBER 31, 2007			\$ 58,408

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 12,000	\$ 12,000	\$ 11,150
Investment income	-	-	34,264
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<hr/>		
Total revenues	44,000	44,000	77,414
	<hr/>		
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	16,500	48,500	8,275
Commodities and services	87,400	87,400	12,391
Supplies and materials	4,500	4,500	867
	<hr/>		
Total expenditures	142,400	174,400	21,533
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(98,400)	(130,400)	55,881
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	-	(40,000)
	<hr/>		
Total other financing sources (uses)	-	-	(40,000)
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (98,400)</u>	<u>\$ (130,400)</u>	15,881
FUND BALANCE, DECEMBER 1, 2006			<u>536,089</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 551,970</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Thirteen Months Ended December 31, 2007

	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	-
	<hr/>		
Total salaries and benefits	34,000	34,000	-
	<hr/>		
Capital improvements			
Computer equipment	15,500	15,500	7,303
Specialized equipment	1,000	1,000	972
Fiscal year change	-	32,000	-
	<hr/>		
Total capital improvements	16,500	48,500	8,275
	<hr/>		
Commodities and services			
Travel	1,400	1,400	210
Schools of instruction	10,000	10,000	3,435
Professional services	30,000	30,000	850
Aerial digital map	20,000	20,000	-
Software acquisition	14,000	14,000	7,615
Communications net	5,000	5,000	-
Telephone and data	2,000	2,000	281
Internal training program	5,000	5,000	-
	<hr/>		
Total commodities and services	87,400	87,400	12,391
	<hr/>		
Supplies and materials			
Technical supplies	1,500	1,500	99
Mapping supplies	1,000	1,000	768
Fuel	2,000	2,000	-
	<hr/>		
Total supplies and materials	4,500	4,500	867
	<hr/>		
TOTAL EXPENDITURES	\$ 142,400	\$ 174,400	\$ 21,533

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 742
Miscellaneous			
Donations	6,000	6,000	6,142
Total revenues	6,000	6,000	6,884
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	6,500	6,500	7,923
Part-time	1,200	1,200	-
FICA	600	600	601
Unemployment insurance	200	200	126
Fiscal year change	-	1,000	-
Total salaries and benefits	8,500	9,500	8,650
Capital improvements			
Office furniture and equipment	1,000	1,000	170
Computer equipment	1,500	1,500	274
Total capital improvements	2,500	2,500	444
Commodities and services			
Maintenance - equipment	600	600	362
Commercial service	2,000	2,000	2,061
Postage	400	400	207
Total commodities and services	3,000	3,000	2,630
Supplies and materials			
Supplies	3,000	3,000	1,452
Total expenditures	17,000	18,000	13,176
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,000)	(12,000)	(6,292)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	11,000	11,000	11,000
NET CHANGE IN FUND BALANCE	\$ -	\$ (1,000)	4,708
FUND BALANCE, DECEMBER 1, 2006			3,928
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 8,636</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 12,815
Charges for services			
Financial services	21,000	21,000	40,163
Investment income	500	500	695
	<u>36,500</u>	<u>36,500</u>	<u>53,673</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	48,000	48,000	15,878
Part-time	10,000	10,000	-
Longevity pay	1,000	1,000	501
FICA	5,000	5,000	992
IMRF	4,000	4,000	1,140
Health benefits	24,000	24,000	5,335
Life insurance	500	500	62
Unemployment insurance	500	500	-
	<u>93,000</u>	<u>93,000</u>	<u>23,908</u>
Commodities and services			
Maintenance - equipment	4,000	4,000	3,770
Data processing	2,500	2,500	-
	<u>6,500</u>	<u>6,500</u>	<u>3,770</u>
Supplies and materials			
Other	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>27,678</u>
NET CHANGE IN FUND BALANCE	<u>\$ (63,500)</u>	<u>\$ (63,500)</u>	25,995
FUND BALANCE, DECEMBER 1, 2006			<u>2,278</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 28,273</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 44,970
Investment income	-	-	8,332
	<hr/>		
Total revenues	36,000	36,000	53,302
	<hr/>		
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
	<hr/>		
Total capital improvements	5,000	5,000	-
	<hr/>		
Commodities and services			
Rent	5,000	5,000	4,200
	<hr/>		
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	30,000	30,000	22,394
	<hr/>		
Total supplies and materials	30,500	30,500	22,394
	<hr/>		
Total expenditures	40,500	40,500	26,594
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	26,708
FUND BALANCE, DECEMBER 1, 2006			<u>121,348</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 148,056</u></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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 325,000	\$ 325,000	\$ 302,834
Computerization super driver	-	-	14,350
Court supervision fee	20,000	20,000	-
Investment income	4,000	4,000	7,996
Total revenues	<u>349,000</u>	<u>349,000</u>	<u>325,180</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	47,000	47,000	72,456
Part-time	3,000	3,000	-
Longevity pay	1,000	1,000	505
FICA	4,000	4,000	5,583
IMRF	4,000	4,000	5,553
Health benefits	1,500	1,500	5,166
Life insurance	200	200	276
Unemployment insurance	300	300	440
Fiscal year change	-	30,000	-
Total salaries and benefits	<u>61,000</u>	<u>91,000</u>	<u>89,979</u>
Capital improvements			
Computer equipment	<u>75,000</u>	<u>75,000</u>	<u>26,875</u>
Total capital improvements	<u>75,000</u>	<u>75,000</u>	<u>26,875</u>
Commodities and services			
Maintenance - software	62,000	62,000	14,891
Maintenance - equipment	22,000	22,000	1,575
Data processing services	<u>10,000</u>	<u>10,000</u>	<u>35,653</u>
Total commodities and services	<u>94,000</u>	<u>94,000</u>	<u>52,119</u>
Total expenditures	<u>230,000</u>	<u>260,000</u>	<u>168,973</u>
NET CHANGE IN FUND BALANCE	<u>\$ 119,000</u>	<u>\$ 89,000</u>	156,207
FUND BALANCE, DECEMBER 1, 2006			<u>331,072</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 487,279</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 7,250
Investment income	-	-	344
	<hr/>		
Total revenues	5,000	5,000	7,594
<hr/>			
EXPENDITURES			
Public safety			
Commodities and services			
Memberships	-	-	100
Travel	-	-	2,240
Transcripts	5,000	5,000	2,442
	<hr/>		
Total commodities and services	5,000	5,000	4,782
<hr/>			
Supplies and materials			
Supplies	300	300	-
Postage	200	200	-
Copies - in house	200	200	-
	<hr/>		
Total supplies and materials	700	700	-
<hr/>			
Total expenditures	5,700	5,700	4,782
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (700)	\$ (700)	2,812
<hr/>			
FUND BALANCE, DECEMBER 1, 2006			4,133
			<hr/>
FUND BALANCE, DECEMBER 31, 2007			\$ 6,945
			<hr/>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 300,000	\$ 300,000	\$ 283,521
Investment income	3,000	3,000	3,535
Total revenues	303,000	303,000	287,056
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	45,000	45,000	158,196
Part-time	43,000	43,000	-
Longevity pay	3,000	3,000	1,602
FICA	7,000	7,000	11,905
IMRF	4,000	4,000	6,570
Health benefits	-	-	16,449
Life insurance	-	-	245
Unemployment insurance	2,000	2,000	2,225
Fiscal year change	-	95,000	-
Total salaries and benefits	104,000	199,000	197,192
Capital improvements			
Computer equipment	75,000	75,000	-
Office furniture and equipment	-	-	7,750
Total capital improvements	75,000	75,000	7,750
Commodities and services			
Maintenance - software	10,000	10,000	-
Telephone	7,500	7,500	4,195
Maintenance - equipment	5,000	5,000	863
Internet	1,000	1,000	3,410
Data processing	10,000	10,000	30,581
Total commodities and services	33,500	33,500	39,049
Supplies and materials			
Supplies	10,000	10,000	4,364
Total expenditures	222,500	317,500	248,355
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,500	(14,500)	38,701
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	-	(50,000)
Total other financing sources (uses)	-	-	(50,000)
NET CHANGE IN FUND BALANCE	\$ 80,500	\$ (14,500)	(11,299)
FUND BALANCE, DECEMBER 1, 2006			127,127
FUND BALANCE, DECEMBER 31, 2007			\$ 115,828

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 400,000	\$ 400,000	\$ 430,899
Investment income	-	-	23,376
Total revenues	400,000	400,000	454,275
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	175,000	175,000	200,402
Part-time	35,000	35,000	26,275
Overtime	14,000	14,000	6,866
Premium holiday	3,000	3,000	1,869
Supervisory differential	-	-	92
Training pay	1,000	1,000	436
Education pay	1,500	1,500	-
Longevity pay	2,000	2,000	3,558
FICA	16,000	16,000	15,637
IMRF	3,000	3,000	-
SLEP	32,000	32,000	31,610
Health benefits	25,000	25,000	14,325
Life insurance	1,000	1,000	479
Unemployment insurance	1,500	1,500	946
Total salaries and benefits	310,000	310,000	302,495
Capital improvements			
Other equipment	4,000	4,000	-
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	9,893
Total commodities and services	10,500	10,500	9,893
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	-
Total supplies and materials	1,100	1,100	-
Total expenditures	325,600	325,600	312,388
NET CHANGE IN FUND BALANCE	\$ 74,400	\$ 74,400	141,887
FUND BALANCE, DECEMBER 1, 2006			303,649
FUND BALANCE, DECEMBER 31, 2007			\$ 445,536

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Clean program	\$ -	\$ -	\$ 91
Charges for services			
Drug court fees	120,000	120,000	163,065
Investment income	-	-	11,340
Miscellaneous revenue			
Donations	-	-	20
	<hr/>		
Total revenues	120,000	120,000	174,516
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	64,000	64,000	68,010
PHO contingency	-	-	144
FICA	5,000	5,000	5,334
IMRF	4,000	4,000	5,235
Health insurance	1,500	1,500	1,500
Life insurance	200	200	160
Unemployment insurance	300	300	425
Fiscal year change	-	6,000	-
	<hr/>		
Total salaries and benefits	75,000	81,000	80,808
	<hr/>		
Capital improvements			
Office furniture and small equipment	1,500	1,500	776
Computer equipment	5,600	5,600	4,058
	<hr/>		
Total capital improvements	7,100	7,100	4,834
	<hr/>		
Commodities and services			
School of instruction	600	600	1,000
Travel	5,500	5,500	4,020
Meetings - host expenses	1,000	1,000	651
Memberships	500	500	3,244
Professional services	1,600	1,600	16,459
Contributions to agencies	45,800	45,800	19,640
Drug testing	1,000	1,000	4,937
Postage	600	600	219
	<hr/>		
Total commodities and services	56,600	56,600	50,170
	<hr/>		

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 8,496
Fiscal year change	-	1,000	-
Total supplies and materials	<u>2,000</u>	<u>3,000</u>	<u>8,496</u>
Total expenditures	<u>140,700</u>	<u>147,700</u>	<u>144,308</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,700)	(27,700)	30,208
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity Fund	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 79,300</u>	<u>\$ 72,300</u>	130,208
FUND BALANCE, DECEMBER 1, 2006			<u>80,353</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 210,561</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 91,500	\$ 91,500	\$ 141,036
Electronic monitoring	30,000	30,000	34,387
Leads connection	2,000	2,000	2,000
Drug testing	6,000	6,000	6,495
Fines and forfeits			
Victim impact panel fees	13,000	13,000	25,220
Investment income	6,000	6,000	32,055
Miscellaneous	1,000	1,000	1,500
Total revenues	149,500	149,500	242,693
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	25,000	25,000	-
Overtime	500	500	-
FICA	2,000	2,000	31
Unemployment insurance	500	500	6
Total salaries and benefits	28,000	28,000	37
Capital improvements			
Computer equipment	15,000	15,000	12,289
Commodities and services			
Maintenance - vehicles	4,000	4,000	3,610
Training	5,000	5,000	3,082
Telephone	5,500	5,500	4,883
Professional services	4,000	4,000	2,458
Drug testing	5,000	5,000	2,418
Commercial services	15,000	15,000	12,711
Special programs	4,500	4,500	1,782
Juvenile summer camp	50,000	50,000	48,240
Electronic monitoring	45,000	45,000	49,899
Total commodities and services	138,000	138,000	129,083
Supplies and materials			
Fuel	4,000	4,000	4,388
Total expenditures	185,000	185,000	145,797
NET CHANGE IN FUND BALANCE	\$ (35,500)	\$ (35,500)	96,896
FUND BALANCE, DECEMBER 1, 2006			641,224
FUND BALANCE, DECEMBER 31, 2007			\$ 738,120

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 5,000	\$ 5,000	\$ 7,827
Fines and forfeits			
Forfeits	10,000	10,000	-
DUI fines	20,000	20,000	46,912
Narcotics task force	3,000	3,000	4,542
Investment income	-	-	7,562
Miscellaneous income			
Donations	100	100	-
DeKalb County Community Foundation	2,000	2,000	-
	<u>40,100</u>	<u>40,100</u>	<u>66,843</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office equipment	1,000	1,000	-
Other equipment	15,000	15,000	20,619
Fiscal year change	-	5,000	-
	<u>16,000</u>	<u>21,000</u>	<u>20,619</u>
Commodities and services			
Training	2,000	2,000	-
Maintenance - equipment	10,000	10,000	9,575
	<u>12,000</u>	<u>12,000</u>	<u>9,575</u>
	<u>28,000</u>	<u>33,000</u>	<u>30,194</u>
NET CHANGE IN FUND BALANCE	<u>\$ 12,100</u>	<u>\$ 7,100</u>	36,649
FUND BALANCE, DECEMBER 1, 2006			<u>92,390</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 129,039</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 15,000	\$ 15,000	\$ 22,620
Investment income	-	-	433
Total revenues	15,000	15,000	23,053
EXPENDITURES			
Public safety			
Commodities and services	13,500	13,500	17,300
Fiscal year change	-	4,000	-
Total expenditures	13,500	17,500	17,300
NET CHANGE IN FUND BALANCE	\$ 1,500	\$ (2,500)	5,753
FUND BALANCE, DECEMBER 1, 2006			6,591
FUND BALANCE, DECEMBER 31, 2007			\$ 12,344

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,900,000	\$ 1,900,000	\$ 1,901,904
Intergovernmental			
City of DeKalb	-	-	2,246
Fuel reimbursement	130,000	130,000	244,488
Sale of fuel	4,500	4,500	5,825
Materials	100,000	100,000	191,274
Local agency maintenance	-	-	7,265
Grants - federal	-	-	55,142
Investment income	30,000	30,000	88,393
Miscellaneous	3,500	3,500	1,071
	<hr/>		
Total revenues	2,168,000	2,168,000	2,497,608
<hr/>			
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,032,000	1,047,000	1,072,454
Capital improvements	694,440	694,440	390,002
Commodities and services	455,400	455,400	322,780
Supplies and materials	874,600	904,600	1,034,422
	<hr/>		
Total expenditures	3,056,440	3,101,440	2,819,658
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(888,440)	(933,440)	(322,050)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
	<hr/>		
Total other financing sources (uses)	275,000	275,000	275,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (613,440)	\$ (658,440)	(47,050)
<hr/>			
FUND BALANCE, DECEMBER 1, 2006			1,832,023
			<hr/>
FUND BALANCE, DECEMBER 31, 2007			\$ 1,784,973
			<hr/> <hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 670,000	\$ 670,000	\$ 750,243
Overtime	20,000	20,000	48,957
Seasonal	23,000	23,000	23,346
Premium holiday	3,000	3,000	2,312
Longevity pay	17,000	17,000	19,212
FICA	61,000	61,000	61,736
IMRF	58,000	58,000	60,867
Health benefits	164,000	164,000	94,682
Unemployment tax	3,000	3,000	3,386
Life insurance	4,000	4,000	3,168
Uniform allowance	5,000	5,000	-
Deferred compensation	4,000	4,000	4,545
Fiscal year change	-	15,000	-
Total salaries and benefits	1,032,000	1,047,000	1,072,454
Capital improvements			
Land acquisition	330,000	330,000	113,482
Vehicles	32,500	32,500	28,121
Construction equipment	284,200	284,200	211,958
Landscaping	2,000	2,000	118
Office furniture and equipment	10,740	10,740	7,862
Other equipment	35,000	35,000	28,461
Total capital improvements	694,440	694,440	390,002
Commodities and services			
Travel	3,300	3,300	3,433
School of instruction	2,500	2,500	1,481
Mileage	300	300	166
Public notices	300	300	306
Memberships	1,500	1,500	1,791
Maintenance - software	4,000	4,000	3,944
Maintenance - vehicles	35,000	35,000	27,512
Maintenance - building	10,000	10,000	3,920
Maintenance - equipment	100,000	100,000	72,749
Maintenance - fuel depot	1,500	1,500	1,252
Maintenance - HVAC	1,500	1,500	1,738
Maintenance - plumbing	1,000	1,000	450
Maintenance - electrical	2,000	2,000	835
Telephone	9,000	9,000	10,609
Electricity	35,000	35,000	37,553
Gas	27,000	27,000	23,409
Garbage	6,000	6,000	3,999

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,208
Commercial services	55,000	55,000	18,091
Janitorial contract	6,000	6,000	6,708
Drug testing	1,500	1,500	1,473
Rental of equipment	1,000	1,000	638
Professional services	150,000	150,000	99,515
	<hr/>	<hr/>	<hr/>
Total commodities and services	455,400	455,400	322,780
Supplies and materials			
Supplies	6,500	6,500	5,088
Postage	1,400	1,400	1,149
Janitorial supplies	2,000	2,000	1,865
Fuels and lubricants	325,000	325,000	394,650
Materials - day labor	200,000	200,000	83,889
Materials - traffic control	18,000	18,000	18,653
Materials - winter maintenance	320,000	320,000	522,675
Books & subscriptions	200	200	268
Clothing	1,400	1,400	5,377
Other supplies and materials	100	100	808
Fiscal year change	-	30,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	874,600	904,600	1,034,422
TOTAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 3,056,440	\$ 3,101,440	\$ 2,819,658

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 33,019
Township motor fuel - engineering	40,000	40,000	56,996
Township special bridges	-	-	9,600
Investment income	2,000	2,000	5,285
Miscellaneous	-	-	3,000
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>107,900</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	223,000	223,000	215,481
Capital improvements	48,300	48,300	32,522
Commodities and services	2,700	2,700	1,910
Supplies and materials	2,000	3,000	3,100
Total expenditures	<u>276,000</u>	<u>277,000</u>	<u>253,013</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(224,000)</u>	<u>(225,000)</u>	<u>(145,113)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	41,000	41,000	52,904
Federal Highway Matching Fund	248,000	248,000	209,793
Total other financing sources (uses)	<u>289,000</u>	<u>289,000</u>	<u>262,697</u>
NET CHANGE IN FUND BALANCE	<u>\$ 65,000</u>	<u>\$ 64,000</u>	117,584
FUND BALANCE, DECEMBER 1, 2006			<u>186,312</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 303,896</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 157,000	\$ 157,000	\$ 167,978
Overtime	8,000	8,000	3,089
Longevity pay	5,000	5,000	4,224
FICA	13,000	13,000	12,802
IMRF	13,000	13,000	13,101
Health insurance	25,000	25,000	13,268
Life insurance	1,000	1,000	467
Unemployment insurance	1,000	1,000	552
Total salaries and benefits	223,000	223,000	215,481
Capital improvements			
Office furniture and small equipment	4,500	4,500	3,988
Vehicles	43,800	43,800	28,534
Total capital improvements	48,300	48,300	32,522
Commodities and services			
Schools of instruction	400	400	-
Travel	500	500	359
Maintenance - equipment	1,200	1,200	1,155
Maintenance - software	600	600	396
Total commodities and services	2,700	2,700	1,910
Supplies and materials			
Supplies	2,000	2,000	3,100
Fiscal year change	-	1,000	-
Total supplies and materials	2,000	3,000	3,100
TOTAL EXPENDITURES	\$ 276,000	\$ 277,000	\$ 253,013

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 779,000	\$ 779,000	\$ 710,228
Intergovernmental			
Contributions from townships			
Construction	40,000	40,000	24,000
Township bridge - construction	147,000	147,000	167,412
Investment income	10,000	10,000	76,609
Miscellaneous	-	-	450
Total revenues	<u>976,000</u>	<u>976,000</u>	<u>978,699</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	50,000	50,000	55,288
Overtime	3,000	3,000	5,767
Longevity pay	2,000	2,000	1,708
FICA	5,000	5,000	4,339
IMRF	5,000	5,000	4,635
Health insurance	12,000	12,000	12,614
Life insurance	500	500	160
Unemployment insurance	500	500	184
Fiscal year change	-	7,000	-
Total salaries and benefits	<u>78,000</u>	<u>85,000</u>	<u>84,695</u>
Capital improvements			
Bridges and other structures	1,077,500	1,077,500	1,085,837
Fiscal year change	-	10,000	-
Total capital improvements	<u>1,077,500</u>	<u>1,087,500</u>	<u>1,085,837</u>
Commodities and services			
Professional services	100,000	100,000	56,352
Total commodities and services	<u>100,000</u>	<u>100,000</u>	<u>56,352</u>
Total expenditures	<u>1,255,500</u>	<u>1,272,500</u>	<u>1,226,884</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(279,500)</u>	<u>(296,500)</u>	<u>(248,185)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(41,000)	(41,000)	(52,904)
Total other financing sources (uses)	<u>(41,000)</u>	<u>(41,000)</u>	<u>(52,904)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (320,500)</u>	<u>\$ (337,500)</u>	<u>(301,089)</u>
FUND BALANCE, DECEMBER 1, 2006			<u>1,580,168</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,279,079</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,490,000	\$ 1,490,000	\$ 1,796,003
City of DeKalb	360,000	360,000	578,517
Investment income	30,000	30,000	77,159
Total revenues	<u>1,880,000</u>	<u>1,880,000</u>	<u>2,451,679</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	360,000	360,000	345,719
Overtime	10,000	10,000	24,222
Seasonal	12,000	12,000	28,580
Premium holiday	2,000	2,000	1,967
Longevity pay	9,000	9,000	-
FICA	32,000	32,000	30,764
IMRF	30,000	30,000	27,863
Unemployment insurance	2,000	2,000	1,166
Fiscal year change	-	5,000	-
Total salaries and benefits	<u>457,000</u>	<u>462,000</u>	<u>460,281</u>
Capital improvements			
Road - major repairs and maintenance	<u>1,403,500</u>	<u>1,403,500</u>	<u>1,047,658</u>
Total capital improvements	<u>1,403,500</u>	<u>1,403,500</u>	<u>1,047,658</u>
Total expenditures	<u>1,860,500</u>	<u>1,865,500</u>	<u>1,507,939</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,500</u>	<u>14,500</u>	<u>943,740</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	<u>(275,000)</u>	<u>(275,000)</u>	<u>(275,000)</u>
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (255,500)</u>	<u>\$ (260,500)</u>	668,740
FUND BALANCE, DECEMBER 1, 2006			<u>1,416,494</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,085,234</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 950,000	\$ 950,000	\$ 941,437
Intergovernmental	240,000	240,000	463,192
Investment income	10,000	10,000	45,836
Total revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,450,465</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	860,000	860,000	906,297
Fiscal year change	-	50,000	-
Total expenditures	<u>860,000</u>	<u>910,000</u>	<u>906,297</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>340,000</u>	<u>290,000</u>	<u>544,168</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(248,000)	(248,000)	(209,793)
Total other financing sources (uses)	<u>(248,000)</u>	<u>(248,000)</u>	<u>(209,793)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 92,000</u>	<u>\$ 42,000</u>	334,375
FUND BALANCE, DECEMBER 1, 2006			<u>813,244</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,147,619</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,982,300	\$ 1,982,300	\$ 1,976,472
Investment income	25,000	25,000	87,830
Miscellaneous	-	-	26
Total revenues	<u>2,007,300</u>	<u>2,007,300</u>	<u>2,064,328</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	131,500	134,500	133,159
Capital improvements	62,400	62,400	2,354
Commodities and services	1,687,800	1,687,800	1,625,663
Supplies and materials	2,700	2,700	3,755
Total expenditures	<u>1,884,400</u>	<u>1,887,400</u>	<u>1,764,931</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>122,900</u>	<u>119,900</u>	<u>299,397</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	-	(12,264)
Community Outreach Building Fund	(275,000)	(275,000)	(275,000)
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>(287,264)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (152,100)</u>	<u>\$ (155,100)</u>	12,133
FUND BALANCE, DECEMBER 1, 2006			<u>1,849,146</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,861,279</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 100,000	\$ 100,000	\$ 102,001
Part-time	4,000	4,000	-
Health insurance	9,000	9,000	12,966
Life insurance	500	500	319
FICA	7,600	7,600	7,745
IMRF	7,400	7,400	7,835
Unemployment tax	800	800	368
Deferred compensation	2,200	2,200	1,925
Fiscal year change	-	3,000	-
Total salaries and benefits	131,500	134,500	133,159
Capital improvements			
Office furniture and equipment	3,000	3,000	870
Computer equipment	4,400	4,400	1,575
Building modifications	35,000	35,000	(91)
Capital set-aside	20,000	20,000	-
Total capital improvements	62,400	62,400	2,354
Commodities and services			
Travel	3,800	3,800	2,339
School of instruction	1,500	1,500	2,066
Public notices	300	300	-
Memberships	11,000	11,000	10,036
Maintenance - equipment	1,300	1,300	909
Postage	300	300	419
Telephone	2,200	2,200	2,077
Rental of space	9,000	9,000	8,655
Professional services	5,000	5,000	5,708
Commercial services	600	600	-
Software acquisition	900	900	574
Internet	1,300	1,300	1,067
Contributions to agencies	1,610,100	1,610,100	1,578,308
Copies - outside	300	300	151
Special programs	37,000	37,000	13,030
Other commodities and services	3,200	3,200	324
Total commodities and services	1,687,800	1,687,800	1,625,663
Supplies and materials			
Supplies	1,600	1,600	2,246
Periodicals and subscriptions	1,100	1,100	1,509
Total supplies and materials	2,700	2,700	3,755
TOTAL EXPENDITURES	\$ 1,884,400	\$ 1,887,400	\$ 1,764,931

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY SERVICE REVOLVING LOAN FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 400	\$ 400	\$ 308
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	400	400	308
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Services Fund	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
NET CHANGE IN FUND BALANCE	<u>\$ 100</u>	<u>\$ 100</u>	308
FUND BALANCE, DECEMBER 1, 2006			<u>16,770</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 17,078</u></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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 220,000	\$ 220,000	\$ 209,972
State grants	60,000	60,000	67,070
Local grants	1,500	1,500	8,004
Investment income	200	200	123
Miscellaneous income	2,000	2,000	-
	<hr/>		
Total revenues	283,700	283,700	285,169
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	205,000	205,000	202,312
Capital improvements	-	1,000	-
Commodities and services	83,000	83,000	97,797
Supplies and materials	2,000	17,000	1,225
	<hr/>		
Total expenditures	290,000	306,000	301,334
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,300)	(22,300)	(16,165)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial Aid Fund	300	300	-
Senior Services Fund	6,000	6,000	6,000
	<hr/>		
Total other financing sources (uses)	6,300	6,300	6,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ -	\$ (16,000)	(10,165)
	<hr/>		
FUND BALANCE, DECEMBER 1, 2006			27,602
	<hr/>		
FUND BALANCE, DECEMBER 31, 2007			\$ 17,437
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 154,000	\$ 154,000	\$ 151,315
Longevity pay	1,000	1,000	1,073
Health benefits	19,000	19,000	19,991
Life insurance	600	600	479
FICA	12,000	12,000	11,526
IMRF	12,000	12,000	11,708
Unemployment tax	600	600	552
Deferred compensation	4,000	4,000	4,168
Worker's compensation	1,800	1,800	1,500
Total salaries and benefits	205,000	205,000	202,312
Capital improvements			
Fiscal year change	-	1,000	-
Total capital improvements	-	1,000	-
Commodities and services			
Office furniture and supplies	-	-	679
Travel	3,000	3,000	3,590
School of instruction	1,500	1,500	6,350
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	1,939
Maintenance - equipment	500	500	348
Postage	500	500	392
Telephone	1,000	1,000	1,146
Rental of space	1,000	1,000	935
Professional services	500	500	-
Contributions to agencies	2,000	2,000	-
Grant refunds	-	-	4,603
Direct assistance payouts	68,500	68,500	74,815
Total commodities and services	83,000	83,000	97,797
Supplies and materials			
Supplies	2,000	2,000	1,225
Fiscal year change	-	15,000	-
Total supplies and materials	2,000	17,000	1,225
TOTAL EXPENDITURES	\$ 290,000	\$ 306,000	\$ 301,334

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 475,000	\$ 475,000	\$ 463,758
Investment income	5,000	5,000	13,368
Total revenues	<u>480,000</u>	<u>480,000</u>	<u>477,126</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	394,000	394,000	395,982
Fiscal year change	-	3,000	-
Total expenditures	<u>394,000</u>	<u>397,000</u>	<u>395,982</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>86,000</u>	<u>83,000</u>	<u>81,144</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Service Fund	(6,000)	(6,000)	(6,000)
Health Fund	(26,000)	(26,000)	(29,229)
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>(35,229)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 54,000</u>	<u>\$ 51,000</u>	45,915
FUND BALANCE, DECEMBER 1, 2006			<u>323,596</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 369,511</u>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 400,000	\$ 400,000	\$ 397,481
Investment income	-	-	710
Miscellaneous	-	-	449
Total revenues	400,000	400,000	398,640
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	88,000	88,000	90,799
FICA	7,000	7,000	6,669
IMRF	6,000	6,000	6,591
Health insurance	14,000	14,000	14,114
Life insurance	500	500	319
Unemployment insurance	500	500	419
Fiscal year change	-	4,000	-
Total salaries and benefits	116,000	120,000	118,911
Capital outlay			
Office furniture and small equipment	2,000	2,000	27
Computer equipment	3,000	3,000	3,463
Computer software	-	-	2,889
Fiscal year change	-	2,000	-
Total capital outlay	5,000	7,000	6,379
Commodities and services			
School of instruction	2,000	2,000	30
Travel	2,000	2,000	5,415
Mileage - employee	3,000	3,000	5,143
Meetings	1,000	1,000	349
Memberships	1,000	1,000	60
Public notices	3,000	3,000	165
Community relations	2,000	2,000	3,031
Maintenance	500	500	-
Rent - space	2,500	2,500	-
Utilities	1,000	1,000	-
Telephone	2,000	2,000	1,772
Professional services	2,000	2,000	-
Commercial services	10,000	10,000	200
Direct assistance payments	40,000	40,000	46,871
Postage	3,000	3,000	331
Total commodities and services	75,000	75,000	63,367

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 3,332
Copies	-	-	604
Printing	2,500	2,500	40
Books and subscriptions	3,000	3,000	807
Contingency	5,000	5,000	-
Total supplies and materials	<u>14,000</u>	<u>14,000</u>	<u>4,783</u>
Total expenditures	<u>210,000</u>	<u>216,000</u>	<u>193,440</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>190,000</u>	<u>184,000</u>	<u>205,200</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 40,000</u>	<u>\$ 34,000</u>	55,200
FUND BALANCE (DEFICIT), DECEMBER 1, 2006			<u>(105,215)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2007			<u>\$ (50,015)</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 110,000	\$ 110,000	\$ 142,400
Investment income	500	500	1,060
Miscellaneous	-	-	760
Total revenues	<u>110,500</u>	<u>110,500</u>	<u>144,220</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	27,600	27,600	30,436
Overtime	-	-	64
On call	-	-	255
Health insurance	900	900	900
Life insurance	100	100	96
FICA	2,100	2,100	2,358
IMRF	2,100	2,100	2,355
Unemployment tax	100	100	110
Fiscal year change	-	5,000	-
Total salaries and benefits	<u>32,900</u>	<u>37,900</u>	<u>36,574</u>
Commodities and services			
Travel	500	500	25
Memberships	100	100	250
Public notices	-	-	13,369
Professional services	15,000	15,000	16,000
Commercial services	36,000	36,000	10,006
Contributions to agencies	30,000	30,000	16,423
Miscellaneous	500	500	621
Total commodities and services	<u>82,100</u>	<u>82,100</u>	<u>56,694</u>
Total expenditures	<u>115,000</u>	<u>120,000</u>	<u>93,268</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,500)</u>	<u>(9,500)</u>	<u>50,952</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>\$ (14,500)</u>	<u>\$ (19,500)</u>	40,952
FUND BALANCE, DECEMBER 1, 2006			<u>47,886</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 88,838</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,033,000	\$ 1,033,000	\$ 1,032,376
Replacement taxes	10,500	10,500	19,074
Intergovernmental			
State grant	-	-	10,948
Charges for services	-	-	101,400
Investment income	8,000	8,000	22,905
Miscellaneous			
Farm rental	13,000	13,000	22,627
Shelter house/camping fees	10,600	10,600	13,347
Donations	-	-	8,100
NREC	25,000	25,975	24,025
DeKalb County Community Foundation	-	-	1,031
Wetland donation	30,000	30,000	-
Total revenues	1,130,100	1,131,075	1,255,833
EXPENDITURES			
Culture and recreation			
Salaries and benefits	374,000	426,475	382,159
Capital improvements	667,300	735,655	889,409
Commodities and services	98,200	110,000	95,724
Supplies and materials	52,900	61,900	51,369
Total expenditures	1,192,400	1,334,030	1,418,661
NET CHANGE IN FUND BALANCE	\$ (62,300)	\$ (202,955)	(162,828)
FUND BALANCE, DECEMBER 1, 2006			492,037
FUND BALANCE, DECEMBER 31, 2007			\$ 329,209

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 211,000	\$ 235,000	\$ 211,077
Board and commissions	6,500	9,000	6,200
Deferred compensation	3,800	3,800	4,777
Seasonal	56,000	63,000	53,589
Longevity	3,800	3,800	4,260
Health benefits	38,000	42,000	37,468
Life insurance	600	600	638
FICA	20,500	22,500	20,093
IMRF	33,000	45,975	43,277
Unemployment tax	800	800	780
Total salaries and benefits	374,000	426,475	382,159
Capital improvements			
Development improvements	625,300	625,300	779,415
Other staff improvements	6,000	6,000	3,298
Wetland mitigation	30,000	98,355	99,024
Vehicles and equipment	6,000	6,000	7,672
Total capital improvements	667,300	735,655	889,409
Commodities and services			
Travel and meetings	1,500	1,500	1,231
Environmental education	17,000	17,000	17,000
Public notices	500	500	281
Memberships	300	300	422
Maintenance - vehicles	6,500	10,000	5,771
Maintenance - building and grounds	9,500	13,000	9,428
Maintenance - equipment	1,000	1,000	906
Postage	500	500	426
Utilities - telephone	6,000	6,000	5,303
Utilities - electricity	5,000	5,000	6,106
Commercial services	5,000	5,000	4,980
Professional services	4,000	4,000	4,593
NREC expenses	25,000	25,000	24,000
Insurance premiums	9,800	11,600	9,742
Contributions to agencies	2,100	2,100	1,487
Other commodities and services	4,500	7,500	4,048
Total commodities and services	98,200	110,000	95,724

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 22,500	\$ 24,000	\$ 22,549
Fuels and lubricants	26,000	32,000	25,225
Vehicle parts	1,000	1,000	424
Machine and equipment parts	2,500	4,000	2,145
Clothing	900	900	1,026
Total supplies and materials	<u>52,900</u>	<u>61,900</u>	<u>51,369</u>
TOTAL EXPENDITURES	<u>\$ 1,192,400</u>	<u>\$ 1,334,030</u>	<u>\$ 1,418,661</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 13,755
EXPENDITURES			
Debt service			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	-	13,755
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public Building Commission	(546,000)	(546,000)	(559,632)
Total other financing sources (uses)	(546,000)	(546,000)	(559,632)
NET CHANGE IN FUND BALANCE	\$ (546,000)	\$ (546,000)	(545,877)
FUND BALANCE, DECEMBER 1, 2006			545,877
FUND BALANCE, DECEMBER 31, 2007			\$ -

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS

December 31, 2007

	Capital Improvement Reserve	Special Projects	County Farm
ASSETS			
Cash and investments	\$ -	\$ 1,055,990	\$ 725,435
Receivables			
Accounts	-	-	-
Accrued interest	-	-	7,120
Due from other funds	-	-	-
Advances to other funds	1,500,000	-	300,000
TOTAL ASSETS	<u>\$ 1,500,000</u>	<u>\$ 1,055,990</u>	<u>\$ 1,032,555</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 28,005	\$ -
Retainage payable	-	-	-
Due to other funds	-	-	-
Advances due to other funds	-	-	-
Total liabilities	-	28,005	-
FUND BALANCES			
Reserved for long-term receivables	1,500,000	-	300,000
Unreserved - undesignated (deficit)	-	1,027,985	732,555
Total fund balances (deficit)	1,500,000	1,027,985	1,032,555
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,500,000</u>	<u>\$ 1,055,990</u>	<u>\$ 1,032,555</u>

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Building	Totals
\$ 607,667	\$ 279,432	\$ 2,956,194	\$ 1,085,608	\$ 4,305,946	\$ 505,973	\$ 11,522,245
-	-	-	1,025	-	-	1,025
-	-	45,328	-	50,437	-	102,885
-	87,262	160,214	-	-	-	247,476
-	-	-	-	-	-	1,800,000
<u>\$ 607,667</u>	<u>\$ 366,694</u>	<u>\$ 3,161,736</u>	<u>\$ 1,086,633</u>	<u>\$ 4,356,383</u>	<u>\$ 505,973</u>	<u>\$ 13,673,631</u>
\$ -	\$ -	\$ -	\$ -	\$ 213,690	\$ -	\$ 241,695
-	-	-	-	52,259	-	52,259
-	-	114,077	-	-	-	114,077
-	1,697,531	-	-	2,000,000	-	3,697,531
-	1,697,531	114,077	-	2,265,949	-	4,105,562
-	-	-	-	-	-	1,800,000
607,667	(1,330,837)	3,047,659	1,086,633	2,090,434	505,973	7,768,069
607,667	(1,330,837)	3,047,659	1,086,633	2,090,434	505,973	9,568,069
<u>\$ 607,667</u>	<u>\$ 366,694</u>	<u>\$ 3,161,736</u>	<u>\$ 1,086,633</u>	<u>\$ 4,356,383</u>	<u>\$ 505,973</u>	<u>\$ 13,673,631</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Capital Improvement Reserve	Special Projects	County Farm
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for services	-	-	-
Intergovernmental	-	17,813	-
Investment income	61,476	71,185	46,843
Miscellaneous	-	4,955	19,212
Total revenues	61,476	93,953	66,055
EXPENDITURES			
Debt service			
Interest	-	-	-
Capital outlay			
Capital improvements	-	192,381	7,950
Total expenditures	-	192,381	7,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,476	(98,428)	58,105
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	200,000	-
Transfers (out)	(61,476)	(68,000)	-
Total other financing sources (uses)	(61,476)	132,000	-
NET CHANGE IN FUND BALANCES	-	33,572	58,105
FUND BALANCES (DEFICIT), DECEMBER 1, 2006	1,500,000	994,413	974,450
FUND BALANCES (DEFICIT), DECEMBER 31, 2007	\$ 1,500,000	\$ 1,027,985	\$ 1,032,555

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Building	Totals
\$ -	\$ -	\$ 1,231,816	\$ -	\$ -	\$ -	\$ 1,231,816
-	-	-	29,710	-	-	29,710
-	358,180	-	-	-	-	375,993
17,667	13,935	128,357	69,781	101,258	5,973	516,475
-	-	-	-	-	-	24,167
17,667	372,115	1,360,173	99,491	101,258	5,973	2,178,161
-	76,251	-	-	-	-	76,251
-	-	-	661,144	1,257,563	-	2,119,038
-	76,251	-	661,144	1,257,563	-	2,195,289
17,667	295,864	1,360,173	(561,653)	(1,156,305)	5,973	(17,128)
-	-	-	40,750	-	-	40,750
300,000	-	-	560,000	3,180,000	500,000	4,740,000
-	-	(1,200,000)	-	-	-	(1,329,476)
300,000	-	(1,200,000)	600,750	3,180,000	500,000	3,451,274
317,667	295,864	160,173	39,097	2,023,695	505,973	3,434,146
290,000	(1,626,701)	2,887,486	1,047,536	66,739	-	6,133,923
\$ 607,667	\$ (1,330,837)	\$ 3,047,659	\$ 1,086,633	\$ 2,090,434	\$ 505,973	\$ 9,568,069

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grants	\$ 20,000	\$ 20,000	\$ -
E-911 Board	-	-	17,813
Investment income	-	-	71,185
Miscellaneous	-	-	4,955
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>93,953</u>
EXPENDITURES			
Capital improvements			
Landscaping	20,000	20,000	18,055
Americans with Disabilities Act compliance	10,000	10,000	4,067
Walk/Bike path	10,000	10,000	-
Space utilization	-	-	12,480
Solid waste study	-	-	23,008
Fee study	15,000	15,000	7,825
Groundwater management program	-	-	11,577
Network infrastructure	10,000	10,000	1,150
Financial system upgrade	6,000	6,000	-
Mass appraisal system	9,000	9,000	-
State's attorneys office	70,000	70,000	6,542
Telephone system	15,000	15,000	25,713
Reverse 9-1-1 Alert	60,000	60,000	-
CAD message switch	50,000	50,000	35,170
Filing systems	15,000	15,000	8,004
Sheriff's communication system and tower	150,000	150,000	-
Sheriff's digital patroller	45,000	45,000	28,330
Building security systems	10,000	10,000	10,460
Contingency	5,000	5,000	-
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>192,381</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(480,000)</u>	<u>(480,000)</u>	<u>(98,428)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General Fund	200,000	200,000	200,000
PBC Renewal and Replacement	-	-	(8,000)
Community Outreach building	-	-	(60,000)
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>132,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (280,000)</u>	<u>\$ (280,000)</u>	33,572
FUND BALANCE, DECEMBER 1, 2006			<u>994,413</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,027,985</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 20,000	\$ 20,000	\$ 46,843
Miscellaneous	-	-	19,212
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>66,055</u>
EXPENDITURES			
Capital outlay			
Capital improvements	150,000	150,000	-
Professional services	50,000	50,000	7,950
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>7,950</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (180,000)</u></u>	<u><u>\$ (180,000)</u></u>	58,105
FUND BALANCE, DECEMBER 1, 2006			<u>974,450</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 1,032,555</u></u>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 17,667
Total revenues	-	-	17,667
EXPENDITURES			
Capital outlay	300,000	300,000	-
Total expenditures	300,000	300,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,000)	(300,000)	17,667
OTHER FINANCING SOURCES (USES)			
Transfers in	300,000	300,000	300,000
Total other financing sources (uses)	300,000	300,000	300,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	317,667
FUND BALANCE, DECEMBER 1, 2006			290,000
FUND BALANCE, DECEMBER 31, 2007			\$ 607,667

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 350,000	\$ 350,000	\$ 358,180
Investment income	-	-	13,935
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>372,115</u>
EXPENDITURES			
Debt service			
Principal	209,000	209,000	-
Interest	76,000	76,000	76,251
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>76,251</u>
NET CHANGE IN FUND BALANCE	<u>\$ 65,000</u>	<u>\$ 65,000</u>	295,864
FUND BALANCE (DEFICIT), DECEMBER 1, 2006			<u>(1,626,701)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2007			<u>\$ (1,330,837)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,231,816
Investment income	60,000	60,000	128,357
Total revenues	1,260,000	1,260,000	1,360,173
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,260,000	1,260,000	1,360,173
OTHER FINANCING SOURCES (USES)			
Transfer (out)	(1,300,000)	(1,300,000)	(1,200,000)
Total other financing sources (uses)	(1,300,000)	(1,300,000)	(1,200,000)
NET CHANGE IN FUND BALANCE	\$ (40,000)	\$ (40,000)	160,173
FUND BALANCE, DECEMBER 1, 2006			2,887,486
FUND BALANCE, DECEMBER 31, 2007			\$ 3,047,659

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 18,000	\$ 18,000	\$ 29,710
Investment income	-	-	69,781
Total revenues	18,000	18,000	99,491
EXPENDITURES			
Capital outlay			
Capital improvement	850,000	850,000	661,144
Total expenditures	850,000	850,000	661,144
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(832,000)	(832,000)	(561,653)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	40,750
Transfer in	510,000	510,000	560,000
Total other financing sources (uses)	510,000	510,000	600,750
NET CHANGE IN FUND BALANCE	\$ (322,000)	\$ (322,000)	39,097
FUND BALANCE, DECEMBER 1, 2006			1,047,536
FUND BALANCE, DECEMBER 31, 2007			\$ 1,086,633

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 50,000	\$ 50,000	\$ 101,258
Total revenues	50,000	50,000	101,258
EXPENDITURES			
Capital outlay			
Capital improvement	5,625,000	5,625,000	1,257,563
Total expenditures	5,625,000	5,625,000	1,257,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,575,000)	(5,575,000)	(1,156,305)
OTHER FINANCING SOURCES (USES)			
Transfer in	5,560,000	5,560,000	3,180,000
Total other financing sources (uses)	5,560,000	5,560,000	3,180,000
NET CHANGE IN FUND BALANCE	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	2,023,695
FUND BALANCE, DECEMBER 1, 2006			<u>66,739</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,090,434</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 5,973
Total revenues	-	-	5,973
EXPENDITURES			
Capital outlay			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	5,973
OTHER FINANCING SOURCES (USES)			
Transfer in	500,000	500,000	500,000
Total other financing sources (uses)	500,000	500,000	500,000
NET CHANGE IN FUND BALANCE	<u>\$ 500,000</u>	<u>\$ 500,000</u>	505,973
FUND BALANCE, DECEMBER 1, 2006			-
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 505,973</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 11,310,000	\$ 11,310,000	\$ 13,491,166
Other revenues	5,000	5,000	8,775
Total operating revenues	<u>11,315,000</u>	<u>11,315,000</u>	<u>13,499,941</u>
OPERATING EXPENSES			
Administration	2,592,100	3,662,100	1,203,542
Operations			
Rehabilitation	663,300	663,300	849,567
Social services	216,200	216,200	238,098
Patient activities	133,700	133,700	202,374
Dietary	1,001,300	1,001,300	1,413,273
Nursing	4,918,600	4,918,600	7,057,109
Environmental services	531,100	531,100	695,429
Maintenance	484,600	484,600	637,172
Capital improvements	127,600	127,600	232,248
Bad debt expense	5,400	5,400	55,000
Depreciation	590,200	590,200	698,598
Total operating expenses	<u>11,264,100</u>	<u>12,334,100</u>	<u>13,282,410</u>
OPERATING INCOME (LOSS)	<u>50,900</u>	<u>(1,019,100)</u>	<u>217,531</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	168,500	168,500	458,852
Other income	1,700	1,700	6,120
Loss on disposal of capital assets	(1,000)	(1,000)	(9,308)
Principal on indebtedness	(462,000)	(462,000)	(461,250)
Interest and fiscal charges on indebtedness	(271,000)	(271,000)	(533,886)
Total nonoperating revenues (expenses)	<u>(563,800)</u>	<u>(563,800)</u>	<u>(539,472)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(512,900)	(1,582,900)	(321,941)
CONTRIBUTIONS	<u>22,100</u>	<u>22,100</u>	<u>26,840</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ (490,800)</u>	<u>\$ (1,560,800)</u>	<u>(295,101)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			73,458
Principal on indebtedness			<u>461,250</u>
NET INCOME GAAP BASIS			239,607
NET ASSETS, DECEMBER 1, 2006			<u>10,082,216</u>
NET ASSETS, DECEMBER 31, 2007			<u>\$ 10,321,823</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,635,045
Payments to suppliers	(3,593,057)
Payments to employees	<u>(8,722,887)</u>
Net cash from operating activities	<u>1,319,101</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>208,749</u>
Net cash from noncapital financing activities	<u>208,749</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(786,463)
Payments on revenue bonds	(6,296,250)
Payments for capital acquisitions	<u>(73,458)</u>
Net cash from capital and related financing activities	<u>(7,156,171)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>438,616</u>
Net cash from investing activities	438,616
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,189,705)
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006	<u>8,913,026</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007	<u>\$ 3,723,321</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

RECONCILIATION OF OPERATING INCOME	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income	\$ 290,989
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	698,598
Receipt of miscellaneous income	6,120
Receipt of donations	26,840
Effects of changes in operating assets and liabilities	
Accounts receivable	157,144
Prepaid expenses	(3,818)
Inventory	(230)
Accounts payable	(29,603)
Accrued payroll	(142,726)
Claims payable	160,821
Compensated absences payable	154,966
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,319,101</u>
NONCASH TRANSACTIONS	
None	<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,164,700	\$ 4,164,700	\$ 4,557,601
State aid - patient care	4,099,400	4,099,400	5,653,434
Contributions from townships	202,700	202,700	264,834
Medicare	2,843,200	2,843,200	3,015,297
Total net patient service revenue	<u>11,310,000</u>	<u>11,310,000</u>	<u>13,491,166</u>
Other revenue			
Employee meals	<u>5,000</u>	<u>5,000</u>	<u>8,775</u>
Total other revenue	<u>5,000</u>	<u>5,000</u>	<u>8,775</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 11,315,000</u></u>	<u><u>\$ 11,315,000</u></u>	<u><u>\$ 13,499,941</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 266,100	\$ 266,100	\$ 333,894
Overtime	16,500	16,500	16,348
On call	-	-	650
Shift differential	500	500	540
Supervisory differential	100	100	-
Weekend pay	500	500	535
Premium holiday	500	500	374
Health benefits	807,200	807,200	49,199
Life insurance	18,500	18,500	909
FICA	449,200	449,200	28,210
IMRF	440,300	440,300	26,623
Deferred compensation	2,000	2,000	2,573
Unemployment tax	40,000	40,000	1,969
Uniform allowance	22,600	22,600	19,850
Fiscal year change	-	1,010,000	-
Total salaries and benefits	<u>2,064,000</u>	<u>3,074,000</u>	<u>481,674</u>
Commodities and services			
Travel	3,400	3,400	4,958
Schools of instruction	9,700	9,700	11,516
Mileage - employee	2,800	2,800	2,751
Public notices	27,600	27,600	38,041
Memberships	20,600	20,600	15,013
Community relations	1,200	1,200	1,967
Maintenance - equipment	11,500	11,500	14,301
Maintenance - software	400	400	778
Postage	8,000	8,000	7,615
In-house copies	2,100	2,100	1,925
Telephone	26,500	26,500	24,892
Rental of equipment	10,600	10,600	9,221
Professional services	122,000	122,000	129,659
Chargeback	62,000	62,000	62,000
Background checks	6,000	6,000	4,215
Insurance premiums	23,100	23,100	23,781
Liability premiums	10,400	10,400	10,000
Worker's compensation - medical	25,300	25,300	26,426
Worker's compensation - salary reimbursements	3,500	3,500	2,873
Worker's compensation - settlements	-	-	170,829
State provider fee	109,400	109,400	112,860
Medical expense	6,000	6,000	7,497
Employee wellness program	-	-	44
Other commodities and services	12,000	12,000	3,860
Total commodities and services	<u>504,100</u>	<u>504,100</u>	<u>687,022</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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 20,300	\$ 20,300	\$ 31,811
Periodicals and subscriptions	3,700	3,700	3,035
Fiscal year change	-	60,000	-
Total supplies and materials	<u>24,000</u>	<u>84,000</u>	<u>34,846</u>
Total administration	<u>\$ 2,592,100</u>	<u>\$ 3,662,100</u>	<u>\$ 1,203,542</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 177,500	\$ 177,500	\$ 186,148
Overtime	13,300	13,300	8,138
On call	500	500	300
Shift differential	200	200	-
Supervisory differential	100	100	-
Extra duty pay	4,400	4,400	-
Weekend pay	100	100	16
Premium holiday	100	100	64
FICA	-	-	14,265
IMRF	-	-	15,117
Health insurance	-	-	48,160
Life insurance	-	-	798
Unemployment	-	-	843
Total salaries and benefits	<u>196,200</u>	<u>196,200</u>	<u>273,849</u>
Commodities and services			
Professional services	<u>464,100</u>	<u>464,100</u>	<u>568,848</u>
Supplies and materials			
Supplies	<u>3,000</u>	<u>3,000</u>	<u>6,870</u>
Total rehabilitation	<u>\$ 663,300</u>	<u>\$ 663,300</u>	<u>\$ 849,567</u>
Social services			
Salaries and benefits			
Salaries	\$ 148,000	\$ 148,000	\$ 169,818
Overtime	200	200	419
On call	2,000	2,000	3,175
Premium holiday	200	200	92
Weekend	100	100	29
FICA	-	-	12,099
IMRF	-	-	12,308
Health insurance	-	-	24,874
Life insurance	-	-	638

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 734
Supervisory differential	200	200	78
Total salaries and benefits	150,700	150,700	224,264
Commodities and services			
Professional services	4,000	4,000	2,922
Community relations	59,000	59,000	9,163
Outings	2,000	2,000	1,740
Total commodities and services	65,000	65,000	13,825
Supplies and materials			
Supplies	500	500	9
Total social services	\$ 216,200	\$ 216,200	\$ 238,098
Patient activities			
Salaries and benefits			
Salaries	\$ 124,100	\$ 124,100	\$ 144,443
Overtime	500	500	543
Shift differential	200	200	275
Supervisory differential	100	100	115
Weekend pay	700	700	953
Premium holiday	400	400	502
FICA	-	-	11,049
IMRF	-	-	9,704
Health insurance	-	-	11,390
Life insurance	-	-	614
Unemployment	-	-	1,343
Total salaries and benefits	126,000	126,000	180,931
Commodities and services			
Professional services	3,300	3,300	7,623
Outings	700	700	2,046
Resident entertainment	-	-	4,880
Total commodities and services	4,000	4,000	14,549
Supplies and materials			
Supplies	3,700	3,700	6,894
Total patient activities	\$ 133,700	\$ 133,700	\$ 202,374

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 499,500	\$ 499,500	\$ 583,732
Overtime	6,300	6,300	6,794
Shift differential	9,000	9,000	10,217
Supervisory differential	100	100	-
Weekend pay	5,800	5,800	6,774
Premium holiday	4,100	4,100	5,910
FICA	-	-	44,770
IMRF	-	-	36,637
Health insurance	-	-	111,290
Life insurance	-	-	2,763
Unemployment	-	-	6,167
	<u>524,800</u>	<u>524,800</u>	<u>815,054</u>
Commodities and supplies			
Professional services	20,200	20,200	21,173
Supplies and materials			
Supplies	25,200	25,200	32,794
Chemicals	18,700	18,700	24,175
Groceries	382,100	382,100	457,438
Supplements	30,300	30,300	62,639
	<u>456,300</u>	<u>456,300</u>	<u>577,046</u>
Total dietary	<u>\$ 1,001,300</u>	<u>\$ 1,001,300</u>	<u>\$ 1,413,273</u>
Nursing			
Salaries and benefits			
Salaries	\$ 3,648,500	\$ 3,648,500	\$ 4,322,187
Overtime	211,300	211,300	216,095
On call	1,500	1,500	1,400
Worker's compensation	3,300	3,300	2,669
Shift differential	165,500	165,500	192,747
Supervisory differential	6,500	6,500	9,387
Extra duty pay	51,600	51,600	61,950
Weekend pay	32,100	32,100	33,175
Recruitment	11,500	11,500	10,182
Point bonus	3,500	3,500	2,947
Premium holiday	45,400	45,400	42,965
FICA	-	-	360,368
IMRF	-	-	339,276

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 531,457
Life insurance	-	-	14,132
Unemployment	-	-	31,261
Total salaries and benefits	4,180,700	4,180,700	6,172,198
Commodities and supplies			
Nurses registry service	228,000	228,000	144,850
Rental of equipment	45,000	45,000	80,474
Professional services	33,300	33,300	170,409
Outings	1,000	1,000	1,138
Resident entertainment	2,100	2,100	1,852
Drugs	145,000	145,000	166,915
Total commodities and supplies	454,400	454,400	565,638
Supplies and materials			
Supplies	283,500	283,500	319,273
Total nursing	\$ 4,918,600	\$ 4,918,600	\$ 7,057,109
Environmental services			
Salaries and benefits			
Salaries	\$ 303,800	\$ 303,800	\$ 307,447
Overtime	1,600	1,600	1,565
Shift differential	100	100	4
Supervisory differential	100	100	151
Weekend pay	2,700	2,700	3,021
Premium holiday	2,200	2,200	2,581
FICA	-	-	22,715
IMRF	-	-	23,044
Health insurance	-	-	71,850
Life insurance	-	-	2,050
Unemployment	-	-	3,156
Total salaries and benefits	310,500	310,500	437,584
Commodities and supplies			
Commercial services	176,600	176,600	198,403

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 43,000	\$ 43,000	\$ 59,293
Linens	1,000	1,000	149
Total supplies and materials	44,000	44,000	59,442
Total environmental services	\$ 531,100	\$ 531,100	\$ 695,429
Maintenance			
Salaries and benefits			
Salaries	\$ 69,000	\$ 69,000	\$ 87,426
Overtime	13,400	13,400	16,923
On call	8,300	8,300	9,106
Shift differential	100	100	-
Weekend pay	100	100	73
Premium holiday	100	100	155
FICA	-	-	8,263
IMRF	-	-	8,138
Health insurance	-	-	18,734
Life insurance	-	-	319
Unemployment	-	-	436
Total salaries and benefits	91,000	91,000	149,573
Commodities and services			
Maintenance - vehicles	1,800	1,800	1,744
Maintenance - building	28,500	28,500	32,799
Maintenance - equipment	15,500	15,500	11,622
Rental of equipment	1,600	1,600	1,974
Utilities	289,000	289,000	356,193
Commercial services	24,500	24,500	25,777
Total commodities and services	360,900	360,900	430,109
Supplies and materials			
Fuels and lubricants	1,200	1,200	2,039
Parts and materials	31,500	31,500	55,451
Total supplies and materials	32,700	32,700	57,490
Total maintenance	\$ 484,600	\$ 484,600	\$ 637,172
Capital improvements	\$ 127,600	\$ 127,600	\$ 232,248

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Assets				
	Balances		Retirements	Balances	
	December 1, 2006	Additions		December 31, 2007	
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529	
Improvements	587,876	77,434	-	665,310	
Furniture and fixtures	835,596	8,158	13,057	830,697	
Equipment	720,416	30,483	126,859	624,040	
Construction in progress	45,507	68,087	110,704	2,890	
	<u>\$ 14,365,924</u>	<u>\$ 184,162</u>	<u>\$ 250,620</u>	<u>\$ 14,299,466</u>	

	Accumulated Depreciation				
	Balances		Retirements	Balances	
	December 1, 2006	Additions		December 31, 2007	
Buildings	\$ 3,245,098	\$ 522,326	\$ -	\$ 3,767,424	
Improvements	107,327	52,601	2,921	157,007	
Furniture and fixtures	511,054	76,353	11,246	576,161	
Equipment	542,422	50,008	119,147	473,283	
	<u>\$ 4,405,901</u>	<u>\$ 701,288</u>	<u>\$ 133,314</u>	<u>\$ 4,973,875</u>	

	Net Asset Value
Buildings	\$ 8,409,105
Improvements	508,303
Furniture and fixtures	254,536
Equipment	150,757
Construction in progress	2,890
	<u>\$ 9,325,591</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CURRENT ASSETS				
Cash and investments	\$ 570,917	\$ 922,485	\$ 3,360,534	\$ 4,853,936
Receivables				
Property taxes	-	-	920,000	920,000
Accounts	11,950	2,026	18,382	32,358
Accrued interest	-	-	50,831	50,831
Prepaid expenses	16,286	-	-	16,286
Total current assets	599,153	924,511	4,349,747	5,873,411
CAPITAL ASSETS				
Cost - depreciated	148,851	-	-	148,851
Less accumulated depreciation	90,036	-	-	90,036
Net capital assets	58,815	-	-	58,815
Total assets	657,968	924,511	4,349,747	5,932,226
CURRENT LIABILITIES				
Accounts payable	66,274	6,749	5,908	78,931
Accrued payroll	15,865	-	-	15,865
Claims payable	-	-	349,426	349,426
Flexible benefits payable	-	13,019	-	13,019
Deferred property taxes	-	-	920,000	920,000
Deferred revenue	-	277,354	-	277,354
Compensated absences payable	5,769	-	-	5,769
Total current liabilities	87,908	297,122	1,275,334	1,660,364
NONCURRENT LIABILITIES				
Compensated absences payable	23,078	-	-	23,078
Total liabilities	110,986	297,122	1,275,334	1,683,442
NET ASSETS				
Invested in capital assets	58,815	-	-	58,815
Unrestricted	488,167	627,389	3,074,413	4,189,969
TOTAL NET ASSETS	\$ 546,982	\$ 627,389	\$ 3,074,413	\$ 4,248,784

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ 1,370,552	\$ 4,546,401	\$ 231,144	\$ 6,148,097
OPERATING EXPENSES				
Operations				
Salaries and benefits	584,349	-	-	584,349
Capital improvements	28,880	-	-	28,880
Commodities and services	858,633	4,613,434	587,604	6,059,671
Supplies and materials	54,881	-	-	54,881
Depreciation	13,345	-	-	13,345
Total operating expenses	1,540,088	4,613,434	587,604	6,741,126
OPERATING INCOME (LOSS)	(169,536)	(67,033)	(356,460)	(593,029)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	769,911	769,911
Investment income	6,322	34,900	153,145	194,367
Total nonoperating revenues (expenses)	6,322	34,900	923,056	964,278
INCOME (LOSS) BEFORE TRANSFERS (OUT)	(163,214)	(32,133)	566,596	371,249
TRANSFERS (OUT)	(20,000)	-	-	(20,000)
CHANGE IN NET ASSETS	(183,214)	(32,133)	566,596	351,249
NET ASSETS, DECEMBER 1, 2006	730,196	659,522	2,507,817	3,897,535
NET ASSETS, DECEMBER 31, 2007	\$ 546,982	\$ 627,389	\$ 3,074,413	\$ 4,248,784

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Thirteen Months Ended December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$ 1,403,007	\$ 4,546,291	\$ 225,514	\$ 6,174,812
Payments to suppliers	(1,002,174)	(4,608,835)	(541,012)	(6,152,021)
Payments to employees	(578,852)	-	-	(578,852)
Net cash from operating activities	(178,019)	(62,544)	(315,498)	(556,061)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipt of general property taxes	-	-	769,911	769,911
Net cash from noncapital financing activities	-	-	769,911	769,911
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer of funds for community outreach building	(20,000)			(20,000)
Purchase of capital assets	(3,612)	-	-	(3,612)
Net cash from capital and related financing activities	(23,612)	-	-	(23,612)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	6,322	34,900	123,091	164,313
Net cash from investing activities	6,322	34,900	123,091	164,313
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
	(195,309)	(27,644)	577,504	354,551
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006				
	766,226	950,129	2,783,030	4,499,385
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007				
	\$ 570,917	\$ 922,485	\$ 3,360,534	\$ 4,853,936

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Thirteen Months Ended December 31, 2007

	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)	\$ (169,536)	\$ (67,033)	\$ (356,460)	\$ (593,029)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	13,345	-	-	13,345
Effects of changes in operating assets and liabilities				
Accounts receivable	32,455	(377)	(5,630)	26,448
Prepaid expenses	(3,438)	-	-	(3,438)
Accounts payable	(56,342)	4,599	(49,531)	(101,274)
Accrued payroll	5,497	-	-	5,497
Claims payable	-	-	96,123	96,123
Deferred revenue	-	267	-	267
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (178,019)</u>	<u>\$ (62,544)</u>	<u>\$ (315,498)</u>	<u>\$ (556,061)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Copy service	\$ 1,000	\$ 1,000	\$ 1,300
Sale of stock paper	11,000	11,000	12,157
In-house copies	25,000	25,000	27,074
In-house printing	30,000	30,000	38,721
Other charges for services	1,291,300	1,291,300	1,291,300
Total operating revenues	1,358,300	1,358,300	1,370,552
OPERATING EXPENSES			
Salaries and benefits	542,000	585,000	584,349
Capital improvements	31,500	52,500	28,880
Commodities and services	721,400	721,400	858,633
Supplies and materials	53,400	183,400	54,881
Depreciation	10,000	10,000	13,345
Total operating expenses	1,358,300	1,552,300	1,540,088
OPERATING INCOME (LOSS)	-	(194,000)	(169,536)
NONOPERATING REVENUES			
Investment income	-	-	6,322
Total nonoperating revenues	-	-	6,322
INCOME (LOSS) BEFORE TRANSFERS (OUT)	-	(194,000)	(163,214)
TRANSFERS (OUT)	-	-	(20,000)
CHANGE IN NET ASSETS	\$ -	\$ (194,000)	\$ (183,214)
NET ASSETS, DECEMBER 1, 2006			730,196
NET ASSETS, DECEMBER 31, 2007			\$ 546,982

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
SALARIES AND BENEFITS			
Salaries	\$ 350,000	\$ 350,000	\$ 394,756
Seasonal	12,000	12,000	11,796
Overtime	20,000	20,000	28,316
On call	6,000	6,000	6,100
Longevity pay	6,000	6,000	5,931
Paid-hours-off contingency	3,000	3,000	-
FICA	31,000	31,000	32,593
IMRF	30,000	30,000	32,319
Health benefits	77,000	77,000	66,272
Life insurance	2,000	2,000	1,436
Unemployment tax	2,000	2,000	1,865
Deferred compensation	3,000	3,000	2,965
Fiscal year change	-	43,000	-
Total salaries and benefits	542,000	585,000	584,349
CAPITAL IMPROVEMENTS			
Community outreach building			
Office furniture and equipment	2,500	2,500	1,606
Specialized equipment	26,500	26,500	26,829
Building fixtures	2,500	2,500	445
Fiscal year change	-	21,000	-
Total capital improvements	31,500	52,500	28,880
COMMODITIES AND SERVICES			
Travel	3,500	3,500	3,786
Mileage - employee	1,500	1,500	1,214
Training	1,800	1,800	1,034
Maintenance - vehicle	2,500	2,500	1,967
Maintenance - building	58,000	58,000	81,425
Maintenance - equipment	74,000	74,000	56,288
Memberships	500	500	783
Postage	600	600	490
Telephone	68,000	68,000	87,826
Utilities	265,000	265,000	321,353
Commercial services	182,000	182,000	223,095
Rental equipment	2,000	2,000	2,180
Leased equipment	62,000	62,000	77,192
Total commodities and services	721,400	721,400	858,633

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
SUPPLIES AND MATERIALS			
Supplies	\$ 2,000	\$ 2,000	\$ 796
Copy machine supplies	500	500	-
Printing supplies	2,500	2,500	1,696
Stock paper	44,000	44,000	46,258
Periodicals and subscriptions	300	300	-
Fuels and lubricants	2,000	2,000	4,448
Clothing	2,100	2,100	1,683
Fiscal year change	-	130,000	-
Total supplies and materials	<u>53,400</u>	<u>183,400</u>	<u>54,881</u>
DEPRECIATION	<u>10,000</u>	<u>10,000</u>	<u>13,345</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 1,358,300</u></u>	<u><u>\$ 1,552,300</u></u>	<u><u>\$ 1,540,088</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
FACILITIES MANAGEMENT OFFICE FUND

For the Thirteen Months Ended December 31, 2007

	Assets					
	Balances		Additions	Retirements	Balances	
	December 1, 2006				December 31, 2007	
Office equipment	\$ 53,349	\$ 3,612	\$ -	\$ 56,961		
Maintenance equipment	38,134	-	-	38,134		
Vehicles	53,756	-	-	53,756		
	\$ 145,239	\$ 3,612	\$ -	\$ 148,851		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	December 1, 2006				December 31, 2007	
Office equipment	\$ 28,650	\$ 3,813	\$ -	\$ 32,463		
Maintenance equipment	30,399	1,197	-	31,596		
Vehicles	17,642	8,335	-	25,977		
	\$ 76,691	\$ 13,345	\$ -	\$ 90,036		

	Net Asset Value
Office equipment	\$ 24,498
Maintenance equipment	6,538
Vehicles	27,779
	\$ 58,815

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,000,000	\$ 1,000,000	\$ 1,070,711
Contributions - non-employees	3,265,000	3,265,000	3,475,690
Total operating revenues	<u>4,265,000</u>	<u>4,265,000</u>	<u>4,546,401</u>
OPERATING EXPENSES			
Commodities and services	4,313,000	4,313,000	4,613,434
Supplies and materials	1,000	311,000	-
Total operating expenses	<u>4,314,000</u>	<u>4,624,000</u>	<u>4,613,434</u>
OPERATING INCOME (LOSS)	<u>(49,000)</u>	<u>(359,000)</u>	<u>(67,033)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	6,000	6,000	34,900
Total nonoperating revenues (expenses)	<u>6,000</u>	<u>6,000</u>	<u>34,900</u>
CHANGE IN NET ASSETS	<u>\$ (43,000)</u>	<u>\$ (353,000)</u>	<u>(32,133)</u>
NET ASSETS, DECEMBER 1, 2006			<u>659,522</u>
NET ASSETS, DECEMBER 31, 2007			<u><u>\$ 627,389</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 MEDICAL INSURANCE FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	4,265,000	4,265,000	4,576,413
Claims administration	1,000	1,000	-
Employee assistance program	8,000	8,000	9,000
Health care purchasing group	7,000	7,000	-
Wellness program	20,000	20,000	20,021
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>4,313,000</u>	<u>4,313,000</u>	<u>4,613,434</u>
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Fiscal year change	-	310,000	-
Total supplies and materials	<u>1,000</u>	<u>311,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 4,314,000</u></u>	<u><u>\$ 4,624,000</u></u>	<u><u>\$ 4,613,434</u></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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 30,000	\$ 30,000	\$ 33,781
Settlement reimbursement	-	-	28,906
Miscellaneous	83,000	83,000	168,457
Total operating revenues	<u>113,000</u>	<u>113,000</u>	<u>231,144</u>
OPERATING EXPENSES			
Commodities and services	559,000	559,000	587,604
Supplies and materials	1,000	31,000	-
Total operating expenses	<u>560,000</u>	<u>590,000</u>	<u>587,604</u>
OPERATING INCOME (LOSS)	<u>(447,000)</u>	<u>(477,000)</u>	<u>(356,460)</u>
NONOPERATING REVENUES (EXPENSES)			
Property taxes	625,000	625,000	769,911
Investment income	70,000	70,000	153,145
Total nonoperating revenues (expenses)	<u>695,000</u>	<u>695,000</u>	<u>923,056</u>
CHANGE IN NET ASSETS	<u>\$ 248,000</u>	<u>\$ 218,000</u>	566,596
NET ASSETS, DECEMBER 1, 2006			<u>2,507,817</u>
NET ASSETS, DECEMBER 31, 2007			<u>\$ 3,074,413</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ 1,318
School of instruction	2,000	2,000	895
Memberships	1,000	1,000	310
Professional services	100,000	100,000	33,725
Investigations	3,000	3,000	-
Insurance premiums	90,000	90,000	86,353
Commercial services	2,000	2,000	775
Risk abatement	15,000	15,000	10,786
Judgment and claims	100,000	100,000	106,790
Claims administration	25,000	25,000	22,968
Worker's compensation claims	100,000	100,000	226,599
Unemployment claims	25,000	25,000	8,499
Worker's compensation salary reimbursements	30,000	30,000	59,805
Worker's compensation settlements	50,000	50,000	28,781
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
	<u>559,000</u>	<u>559,000</u>	<u>587,604</u>
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Fiscal year change	-	30,000	-
	<u>1,000</u>	<u>31,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 560,000</u></u>	<u><u>\$ 590,000</u></u>	<u><u>\$ 587,604</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2007

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,049,366
Receivables	
Accounts	93,892
Accrued interest	<u>5,260</u>
 TOTAL ASSETS	 <u><u>\$ 5,148,518</u></u>
LIABILITIES	
Due to others	<u>\$ 5,148,518</u>
 TOTAL LIABILITIES	 <u><u>\$ 5,148,518</u></u>

*Aggregate - See pages 177 through 181.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Thirteen Months Ended December 31, 2007

	Balances			Balances
	December 1, 2006	Additions	Deductions	December 31, 2007
Totals				
ASSETS				
Cash and investments	\$ 4,483,880	\$ 170,227,782	\$ 169,662,296	\$ 5,049,366
Accounts receivable	93,663	229	-	93,892
Accrued interest receivable	1,670	3,590	-	5,260
TOTAL ASSETS	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
LIABILITIES				
Due to others	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
TOTAL LIABILITIES	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
County Collector				
ASSETS				
Cash and investments	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
TOTAL ASSETS	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
LIABILITIES				
Due to others	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
TOTAL LIABILITIES	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
Special Drainage				
ASSETS				
Cash and investments	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
TOTAL ASSETS	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
LIABILITIES				
Due to others	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
TOTAL LIABILITIES	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances		
	December 1, 2006	Additions	Deductions	December 31, 2007		
Treasurer's Special						
ASSETS						
Cash and investments	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133		
TOTAL ASSETS	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133		
LIABILITIES						
Due to others	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133		
TOTAL LIABILITIES	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133		
Mobile Home Tax						
ASSETS						
Cash and investments	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033		
TOTAL ASSETS	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033		
LIABILITIES						
Due to others	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033		
TOTAL LIABILITIES	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033		
Tax Indemnity						
ASSETS						
Cash and investments	\$ 331,719	\$ 29,572	\$ -	\$ 361,291		
Accrued interest receivable	597	1,385	-	1,982		
TOTAL ASSETS	\$ 332,316	\$ 30,957	\$ -	\$ 363,273		
LIABILITIES						
Due to others	\$ 332,316	\$ 30,957	\$ -	\$ 363,273		
TOTAL LIABILITIES	\$ 332,316	\$ 30,957	\$ -	\$ 363,273		

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances
	December 1, 2006	Additions	Deductions	December 31, 2007
Tax Sale in Error				
ASSETS				
Cash and investments	\$ 216,797	\$ 41,907	\$ 1,582	\$ 257,122
Accrued interest receivable	371	794	-	1,165
TOTAL ASSETS	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287
LIABILITIES				
Due to others	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287
TOTAL LIABILITIES	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287
Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772
TOTAL ASSETS	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772
LIABILITIES				
Due to others	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772
TOTAL LIABILITIES	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772
Township Bridges				
ASSETS				
Cash and investments	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990
TOTAL ASSETS	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990
LIABILITIES				
Due to others	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990
TOTAL LIABILITIES	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances		Balances	
	December 1, 2006	Additions	Deductions	December 31, 2007
Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 536,504	\$ 1,340,588	\$ 954,186	\$ 922,906
Accounts receivable	93,663	229	-	93,892
Accrued interest receivable	702	1,411	-	2,113
TOTAL ASSETS	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911
LIABILITIES				
Due to others	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911
TOTAL LIABILITIES	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911
Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542
TOTAL ASSETS	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542
LIABILITIES				
Due to others	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542
TOTAL LIABILITIES	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542
Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403
TOTAL ASSETS	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403
LIABILITIES				
Due to others	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403
TOTAL LIABILITIES	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances	
	December 1, 2006	Additions	Deductions	December 31, 2007	
Tax Sale Redemption Account					
ASSETS					
Cash and investments	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
TOTAL ASSETS	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
LIABILITIES					
Due to others	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
TOTAL LIABILITIES	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
Passport Account					
ASSETS					
Cash and investments	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
TOTAL ASSETS	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
LIABILITIES					
Due to others	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
TOTAL LIABILITIES	\$ 321	\$ 14,961	\$ 14,966	\$ 316	

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

FUNCTION AND ACTIVITY	Land	Land	Building	Building	Vehicles
		Improvement		Improvement	
GENERAL GOVERNMENT					
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 457,976	\$ -
Government center	2,363,211	995,366	250,000	-	-
Maintenance garage	56,980	21,813	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	82,072	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Regional Superintendent of Schools	-	-	-	-	-
Treasurer	-	-	-	-	-
Planning	-	-	-	-	34,084
Supervisor of Assessments	-	-	-	-	-
Other	-	-	-	-	-
Total general government	2,462,374	1,017,179	4,536,300	540,048	50,680
PUBLIC SAFETY					
Judiciary	40	102,760	2,510,000	1,171,534	-
Circuit Clerk	-	-	-	-	-
Jury commission	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,102,925	1,289,698
Miller Road Tower	6,000	-	-	-	-
States attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	29,488
Court services	-	-	-	-	32,992
Public defender	-	-	-	-	-
Total public safety	307,540	102,760	6,212,953	2,274,459	1,352,178
HIGHWAYS AND STREETS					
Highway	684	2,378,238	39,247	1,732,208	1,553,296
Waterman garage	109,330	-	-	-	-
Total highways and streets	110,014	2,378,238	39,247	1,732,208	1,553,296
HEALTH AND WELFARE					
Health	488,815	-	4,266,887	14,185	103,054
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	151,568	-
Community services	-	-	-	-	-
Total health and welfare	568,815	-	6,683,250	165,753	103,054
CULTURE AND RECREATION					
Forest Preserve District	3,058,556	576,448	299,554	-	71,581
History room	-	-	-	-	-
Total culture and recreation	3,058,556	576,448	299,554	-	71,581
TOTAL	\$ 6,507,299	\$ 4,074,625	\$ 17,771,304	\$ 4,712,468	\$ 3,130,789

Equipment	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875,415
-	-	-	-	-	-	-	3,608,577
-	-	-	-	-	-	-	171,419
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,897,779
84,351	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	84,351
114,580	-	-	-	-	-	-	114,580
366,665	-	-	-	-	-	-	366,665
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	34,084
-	-	-	-	-	-	-	-
215,762	-	-	-	-	-	-	215,762
865,709	-	-	-	-	-	-	9,472,290
-	-	-	-	-	-	-	3,784,334
215,132	-	-	-	-	-	-	215,132
-	-	-	-	-	-	-	-
488,491	-	-	-	-	-	-	6,885,567
-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	29,840
10,073	-	-	-	-	-	-	39,561
99,582	-	-	-	-	-	-	132,574
-	-	-	-	-	-	-	-
927,469	-	-	-	-	-	-	11,177,359
106,890	4,000	9,277,943	1,478,114	26,950,844	1,085,426	656,268	45,263,158
-	-	-	-	-	-	-	109,330
106,890	4,000	9,277,943	1,478,114	26,950,844	1,085,426	656,268	45,372,488
168,005	1,097,392	-	-	-	-	-	6,138,338
-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,115,431
-	-	-	-	-	-	-	-
168,005	1,097,392	-	-	-	-	-	8,786,269
42,145	-	-	-	-	-	-	4,048,284
-	-	-	-	-	-	-	-
42,145	-	-	-	-	-	-	4,048,284
\$ 2,110,218	\$ 1,101,392	\$ 9,277,943	\$ 1,478,114	\$ 26,950,844	\$ 1,085,426	\$ 656,268	\$ 78,856,690

(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 Thirteen Months Ended December 31, 2007

FUNCTION AND ACTIVITY	Balances December 1, 2006	Additions and Transfers	Retirements and Transfers	Balances December 31, 2007
GENERAL GOVERNMENT				
Administration	\$ 8,229,293	\$ 326,608	\$ -	\$ 8,555,901
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	21,996	-	366,665
Planning	34,660	17,059	17,635	34,084
Other	215,762	-	-	215,762
Total general government	9,124,262	365,663	17,635	9,472,290
PUBLIC SAFETY				
Judiciary	3,695,797	88,537	-	3,784,334
Circuit Clerk	215,132	-	-	215,132
Sheriff	6,375,783	868,906	351,826	6,892,863
States attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	62,641	-	24,376	38,265
Court services	132,574	-	-	132,574
Total public safety	10,596,118	957,443	376,202	11,177,359
HIGHWAYS AND STREETS				
Highway	41,783,916	3,779,304	190,732	45,372,488
HEALTH AND WELFARE				
Health	6,573,811	1,111,577	14,550	7,670,838
Mental health	1,100,274	15,157	-	1,115,431
Total health and welfare	7,674,085	1,126,734	14,550	8,786,269
CULTURE AND RECREATION				
Forest Preserve District	3,226,402	821,882	-	4,048,284
Total culture and recreation	3,226,402	821,882	-	4,048,284
TOTAL	\$ 72,404,783	\$ 7,051,026	\$ 599,119	\$ 78,856,690

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

	Compensated Absences	Series 2005 Public Building Commission Lease Revenue Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT			
Amount to be provided for retirement of general long-term debt	\$ 1,722,946	\$ 1,788,750	\$ 3,511,696
TOTAL	<u>\$ 1,722,946</u>	<u>\$ 1,788,750</u>	<u>\$ 3,511,696</u>
GENERAL LONG-TERM DEBT			
Compensated absences payable	\$ 1,722,946	\$ -	\$ 1,722,946
Revenue bonds payable	-	1,788,750	1,788,750
TOTAL	<u>\$ 1,722,946</u>	<u>\$ 1,788,750</u>	<u>\$ 3,511,696</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2007

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 3,454,486	\$ 5,137,547	\$ 8,599,298
SPECIAL REVENUE				
Retirement	-	109,014	1,974,072	2,083,086
Public Building Maintenance	-	650,664	705,000	1,355,664
Public Building Administration	-	-	43,019	43,019
Micrographics	-	290,763	-	290,763
Tax Sale Automation	-	58,408	-	58,408
GIS Development	-	551,992	-	551,992
History Room	-	9,126	-	9,126
Child Support	-	12,242	-	12,242
Law Library	-	143,056	-	143,056
Court Automation	-	480,635	-	480,635
Drug Program	-	7,013	-	7,013
Documentation Storage	-	100,674	-	100,674
Court Security	-	422,362	-	422,362
Probation	-	115,993	613,903	729,896
Sheriff's Special Projects	-	149,107	-	149,107
Children's Waiting Room	-	9,279	-	9,279
Highway	200	63,169	1,957,085	2,020,454
Engineering	-	172,074	120,000	292,074
Aid to Bridges	-	77,940	1,236,799	1,314,739
County Motor Fuel Tax	-	451,123	1,510,013	1,961,136
Federal Highway Matching Tax	-	452,006	802,000	1,254,006
Health	1,230	937,597	771,856	1,710,683
Mental Health	100	176,777	1,688,723	1,865,600
Financial Aid	-	16,336	-	16,336
Community Services	10,000	44,219	-	54,219
Senior Services	-	47,836	357,013	404,849
Solid Waste Program	-	65,579	-	65,579
Veteran's Assistance	-	183,626	-	183,626
Drug Court	-	204,476	-	204,476
Forest Preserve District	-	167,280	308,256	475,536
Total Special Revenue	11,530	6,170,366	12,087,739	18,269,635
DEBT SERVICE				
Debt Service	-	-	-	-

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2007

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ -	\$ -	\$ -
Special Projects	-	1,055,990	-	1,055,990
County Farm	-	194,844	530,591	725,435
Bond Proceeds	-	607,667	-	607,667
Community Outreach Building	-	55,946	4,250,000	4,305,946
Opportunity	-	334,821	2,621,373	2,956,194
Tollway Access Loan	-	279,432	-	279,432
Building Fund	-	505,973	-	505,973
Land Acquisition	-	607,667	-	607,667
Asset Replacement	-	1,085,608	-	1,085,608
Total Capital Projects	-	4,727,948	7,401,964	12,129,912
ENTERPRISE				
Nursing Home	1,000	1,031,551	2,690,770	3,723,321
INTERNAL SERVICES				
Central Plant	-	570,917	-	570,917
Medical Insurance	-	922,485	-	922,485
Tort and Liability	-	172,960	3,187,574	3,360,534
Total Internal Services	-	1,666,362	3,187,574	4,853,936
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	253,918	-	253,918
Special Drainage	-	66,216	-	66,216
Treasurer's Special	-	414,133	-	414,133
Mobile Home Tax	-	1,033	-	1,033
Tax Indemnity	-	-	361,291	361,291
Tax Sale in Error	-	17,269	239,853	257,122
Circuit Clerk	-	2,111,747	95,025	2,206,772
Township Bridges	-	2,990	-	2,990
Township Motor Fuel Tax	-	372,906	550,000	922,906
Regional Superintendent of Schools	-	202,521	9,021	211,542
Nursing Home Residents' Accounts	-	40,403	-	40,403
Tax Redemption Account	-	310,724	-	310,724
Passport Account	-	316	-	316
Total Trust and Agency	-	3,794,176	1,255,190	5,049,366
TOTAL CASH AND INVESTMENTS	\$ 19,795	\$ 21,044,889	\$ 31,760,784	\$ 52,825,468

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Four Fiscal Years

	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES				
Invested in capital assets, net of related debt	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted				
Retirement	2,130,590	2,265,219	2,457,141	2,577,519
Public Building Commission	-	-	89,455	100,249
Working cash	200,000	200,000	200,000	200,000
Public safety	-	-	77,452	46,513
Health and welfare	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	178,097	176,696	322,062	191,275
Highways and streets	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	70,175	80,285	775,877	858,407
Unrestricted	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES				
Invested in capital assets, net of related debt	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted				
Debt service	193,064	240,854	277,088	246,689
Unrestricted	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT				
Invested in capital assets, net of related debt	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 99,246,961	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Four Fiscal Years

	2007	2006	2005	2004
EXPENSES				
Governmental activities				
General government	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	651,422	491,038	593,708	631,019
Interest	251,616	260,506	202,864	127,226
Total governmental activities expenses	<u>39,806,854</u>	<u>35,433,200</u>	<u>33,369,479</u>	<u>34,139,184</u>
Business-type activities				
Nursing Home	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	<u>13,752,146</u>	<u>11,710,240</u>	<u>10,764,615</u>	<u>10,099,010</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 53,559,000</u>	<u>\$ 47,143,440</u>	<u>\$ 44,134,094</u>	<u>\$ 44,238,194</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	1,783,835	653,625	707,840	459,245
Health and welfare	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	161,399	122,437	317,553	76,318
Operating grants and contributions	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	<u>19,009,006</u>	<u>17,107,491</u>	<u>15,700,666</u>	<u>14,483,405</u>
Business-type activities				
Charges for services				
Nursing Home	13,499,941	11,584,838	10,622,796	9,921,607
Total business-type activities program revenues	<u>13,499,941</u>	<u>11,584,838</u>	<u>10,622,796</u>	<u>9,921,607</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 32,508,947</u>	<u>\$ 28,692,329</u>	<u>\$ 26,323,462</u>	<u>\$ 24,405,012</u>
NET (EXPENSES) REVENUES				
Governmental activities	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	<u>\$ (21,050,053)</u>	<u>\$ (18,451,111)</u>	<u>\$ (17,810,632)</u>	<u>\$ (19,833,182)</u>

DEKALB COUNTY, ILLINOIS
CHANGE IN NET ASSETS (Continued)

Last Four Fiscal Years

	2007	2006	2005	2004
GENERAL REVENUES AND OTHER				
CHANGES IN NET ASSETS				
Governmental activities				
Taxes				
Property	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	721,462	587,681	540,462	423,200
Sales	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,492,857	1,325,022	1,230,437	1,052,022
Other	80,409	324,360	68,388	113,997
Investment income	1,892,627	1,463,760	620,898	395,409
Miscellaneous	452,822	241,691	631,815	340,229
Gain (loss) on sale of capital assets	-	-	-	(1,878)
Contributions	464,592	380,714	951,411	630,059
Total governmental activities	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities				
Investment income	458,852	391,419	270,835	85,639
Miscellaneous	6,120	3,189	6,334	13,758
Loss on sale of capital assets	-	-	(2,121)	(4,794)
Contributions	26,840	74,535	66,794	46,094
Total business-type activities	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS				
Governmental activities	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
GENERAL FUND										
Reserved	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275	\$ 741,010
Unreserved	10,138,170	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
TOTAL GENERAL FUND	\$ 10,302,118	\$ 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
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 11,709,423	\$ 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
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	11,601,476	11,562,825	12,436,296	11,224,464	9,933,961
Retirement	-	-	-	-	1,898,277	-	-	-	-	-
Public Building Maintenance	1,323,641	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	3,637,136	2,958,298	2,554,189	2,103,798	6,600,900	-	-	-	-	-
Debt Service Funds	-	545,877	552,127	-	-	-	-	-	-	-
Capital Project Funds	9,568,069	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 26,238,269	\$ 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

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
REVENUES										
Taxes										
Property	\$ 16,873,403	\$ 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
Replacement	721,463	587,682	540,461	423,200	335,946	355,285	440,465	482,345	449,891	436,570
Inheritance	47,157	291,112	35,098	80,557	52,580	29,644	66,410	114,100	149,791	92,204
Mobile home	9,782	9,633	2,823	9,759	13,046	9,089	8,899	8,820	-	9,039
Sales (.01)	460,961	390,609	381,663	438,242	381,734	320,326	294,164	315,422	266,206	264,584
Sales (.0025)	5,298,907	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097	2,650,986	2,425,958	2,241,765	2,081,887
Photo processing	-	-	-	-	-	18,490	33,899	33,204	31,545	31,445
Local use	225,043	211,390	186,045	172,715	145,976	149,102	171,437	192,872	173,388	151,311
State income	1,492,857	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
Games	1,253	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	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784	396,015	395,087
Intergovernmental	11,114,375	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
Charges for services	7,434,675	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
Fines and forfeits	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111	753,987	519,019
Investment income	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842	1,273,052
Miscellaneous	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321	376,540
Total revenues	47,813,192	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
EXPENDITURES										
General government	7,402,823	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
Public safety	16,807,319	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
Highways and streets	6,811,215	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
Health and welfare	8,861,947	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
Culture and recreation	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076	367,312
Debt service										
Principal	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000	365,000	325,000
Interest	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517	109,077	134,008
Other charges	-	-	300	-	-	-	-	-	-	-
Capital outlay	2,119,038	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
Total expenditures	43,822,917	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698	245,202	317,416

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 6,363,984	\$ 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
Transfers (out)	(6,343,984)	(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)
Payment to refunding escrow agent	(1,798,750)	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	1,788,750	-	-	838,320	-	-	-	2,803,537
Premium (discount) on bonds issued	-	-	53,235	-	-	(843,939)	-	-	-	-
Sale of capital assets	40,750	-	-	18,405	692,958	124,261	-	-	-	-
Total other financing sources (uses)	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509	116,500	(304,963)
NET CHANGE IN FUND BALANCES	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207	\$ 361,702	\$ 12,453
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%	2.23%

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

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
1997	\$ 28,359,782	\$ 169,781,790	\$ 668,678,583	\$ 190,118,535	\$ 37,208,912	\$ 3,701,151	\$ 1,069,488,971	0.8354	\$ 3,208,466,913	33.3333%
1998	30,339,808	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378	1,133,173,030	0.8343	3,399,519,090	33.3333%
1999	34,614,123	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246	0.8520	3,558,795,738	33.3333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.3333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.3333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.3333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794	0.8573	4,391,618,382	33.3333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.3333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0847	5,097,421,827	33.3333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	1,886,297,529	0.8668	5,658,892,587	33.3333%

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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
TAX RATES										
DeKalb County	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668
DeKalb County Forest Preserve District	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548
	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216
Townships	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658
Cities and Villages	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440
Fire Protection Districts	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198
Park Districts	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432
School Districts	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012
Junior College Districts	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661
Other Districts	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683

TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION

124.5815	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301
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SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT

0.69%	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%
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Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2007			1998		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,351,446	1	0.76%	\$ 7,085,958	1	0.63%
Goodyear Tire & Rubber Co	8,611,728	2	0.46%	6,944,181	2	0.61%
NE DeKalb Portfolio LP (Nestles)	7,917,129	3	0.42%	5,212,059	3	0.46%
Northland Plaza - Joseph Freed	6,345,371	4	0.34%	4,517,883	4	0.40%
DeKalb Area Retirement Center	6,213,029	5	0.33%	3,664,398	5	0.32%
Panduit Corporation	6,172,503	6	0.33%	2,460,618	6	0.22%
3M (MN Mining & Mfg Co)	5,445,593	7	0.29%	2,372,585	7	0.21%
Dream Fund LLC	4,648,471	8	0.25%	2,341,569	8	0.21%
DeKalb Genetics	4,623,859	9	0.25%	2,262,229	9	0.20%
Stone Prairie Corp	<u>4,329,065</u>	10	<u>0.23%</u>	<u>2,177,253</u>	10	<u>0.19%</u>
	\$ <u>68,658,194</u>		<u>3.66%</u>	\$ <u>39,038,733</u>		<u>3.45%</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
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%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

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			
1998	\$ 2,440,000	\$ 2,950,000	\$ 8,850,000	\$ 14,240,000	0.007003736	170.33
1999	2,075,000	2,843,750	8,850,000	13,768,750	0.006476126	161.65
2000	1,690,000	2,733,750	8,520,000	12,943,750	0.005583592	145.49
2001	1,275,000	2,618,750	8,201,250	12,095,000	0.005229304	135.95
2002	840,000	2,497,500	7,856,250	11,193,750	0.00486528	124.73
2003	840,000	2,497,500	7,492,500	10,830,000	0.004546502	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	0.005468314	153.82
2007	-	1,788,750	5,366,250	7,155,000	0.002452109	68.98

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

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

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		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total		
1998	\$ 2,440,000	\$ 2,950,000	\$ 363,054	\$ 5,026,946	0.16%	60.13
1999	2,075,000	2,843,750	761,025	4,157,725	0.12%	48.81
2000	1,690,000	2,733,750	1,285,528	3,138,222	0.09%	35.27
2001	1,275,000	26,218,750	1,828,257	25,665,493	0.68%	288.48
2002	840,000	2,497,500	2,458,778	878,722	0.02%	9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.57

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 194 for property value data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2007

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	52,480	90.89%	47,699
Park Districts	9,420,000	99.46%	9,369,132
Sanitary Districts	1,905,000	100.000%	1,905,000
School Districts	688,710,003	24.589%	169,346,903
Junior College Districts	<u>203,930,694</u>	6.15%	<u>12,541,738</u>
Total Overlapping Debt	<u>904,018,177</u>		<u>193,210,472</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 904,018,177</u></u>		<u><u>\$ 193,210,472</u></u>

* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the 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	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Legal debt limit	\$ 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	\$ 54,231,054
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 54,231,054
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 2006

Assessed value - 2006	\$ 1,886,297,529
Legal debt margin	2.875%
Debt limit	54,231,054
Debt applicable to limit General obligation bonds	-
Legal debt margin	\$ 54,231,054

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		
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	
2007	13,506,061	12,583,812	922,249	-	533,886	1.73	

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.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13 month period ended December 31, 2007.

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
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	2,712,938,370	27,778	5.3%	N/A	18,132
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795
2007	103,729	2,917,896,770	28,130	4.6%	N/A	18,436

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 Three Years Ago

2007			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	DeKalb County Government	5	504
DeKalb County Government	6	532	IDEAL Industries	6	450
Kishwaukee Community College	7	525	Sycamore School District	7	450
3M	8	525	Alloyd	8	375
Sycamore School District	9	470	City of DeKalb	9	266
Ideal Industries	10	400	3M	10	250

Information for the period nine years prior to the current period is not available, hence the use of information from two years ago.

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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	52.75	55.25	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16
PUBLIC SAFETY										
Police protection	60.50	68.50	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65
Officers	38.80	35.80	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00
Parrot officers	14.00	14.00	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50
	25.00	25.00	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
HIGHWAYS AND STREETS										
	21.00	24.50	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	70.76	71.93	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55
Rehab and nursing center	144.30	144.30	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30
Other employees	2.50	5.00	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35
History room	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60
TOTAL	466.21	480.88	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
GENERAL GOVERNMENT										
Registered voters	44,672	47,874	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754
Property parcels	N/A	33,276	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357
Tax bills mailed	N/A	N/A	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521
Birth certificates	959	873	966	1,020	875	827	974	955	1,118	1,130
Death certificates	575	750	700	671	700	634	740	769	633	678
Marriage licences	552	625	588	611	531	512	541	561	562	606
PUBLIC SAFETY										
Police										
Jail bookings	N/A	2,475	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180
Burglary	41	42	47	55	47	60	56	50	63	63
Civil process	5,149	4,426	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807
Traffic fatalities	13	15	10	13	11	14	11	17	7	18
Dispatched calls - communications	9,054	10,013	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000
DUI arrests	161	179	161	160	251	329	345	302	461	417
States Attorney										
Criminal felonies	534	606	761	692	621	638	794	762	764	686
Criminal misdemeanors	1,780	1,808	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131
DUI	555	515	514	637	735	795	792	792	922	803
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	3,049	1,536							
Snow plow hours	N/A	N/A	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	883	950	811	1,028	1,090	975	882	916	926	952
Emergency services - total households	419	464	427	479	529	496	448	450	364	381
CULTURE AND RECREATION										
Joiner history room	1,879	2,280	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060
Volunteer hours	768	724	422	444	535	568	590	717	839	853
Visitors										

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS
CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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	3	2	3	2	2	2	2
HIGHWAYS										
Miles of roads (County)	198.59	198.59	201.00	201.00	192.00	192.00	190.19	190.19	192	192
Traffic signals	N/A	N/A	N/A	N/A	N/A	16	16	16	16	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	2,290	2,290	2,296						
CULTURE AND RECREATION										
Parks	12	12	13	13	14	14	14	14	14	14
Park acres	812	828	837	837	1,130	1,130	1,130	1,130	1,130	1,206

N/A - Information not available

Data Source

Various County Departments