


DEKALB

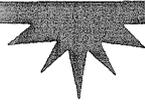


COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Period Ended
December 31, 2008



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE TWELVE MONTHS ENDED
December 31, 2008

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Year Ended
December 31, 2008

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DEKALB COUNTY, ILLINOIS
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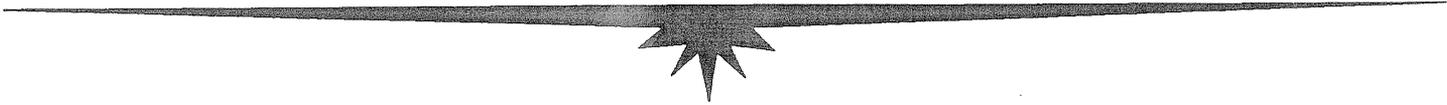
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2008

LEGISLATIVE

Ruth Ann Tobias, Chairman

Larry Anderson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Kenneth Anderson

Jerry Augsburger

Kevin Chamblis

Sally Defauw

Eileen Dubin

John C. Emerson

Julia Fauci

John Gudmunson

Michael Haines

John Hulseberg

Patricia LaVigne

Jeffery L. Metzger, Sr

Scott M. Newport

Riley N. Oncken

Richard Osborne

Paul Stoddard

Michael Stuckert, Sr

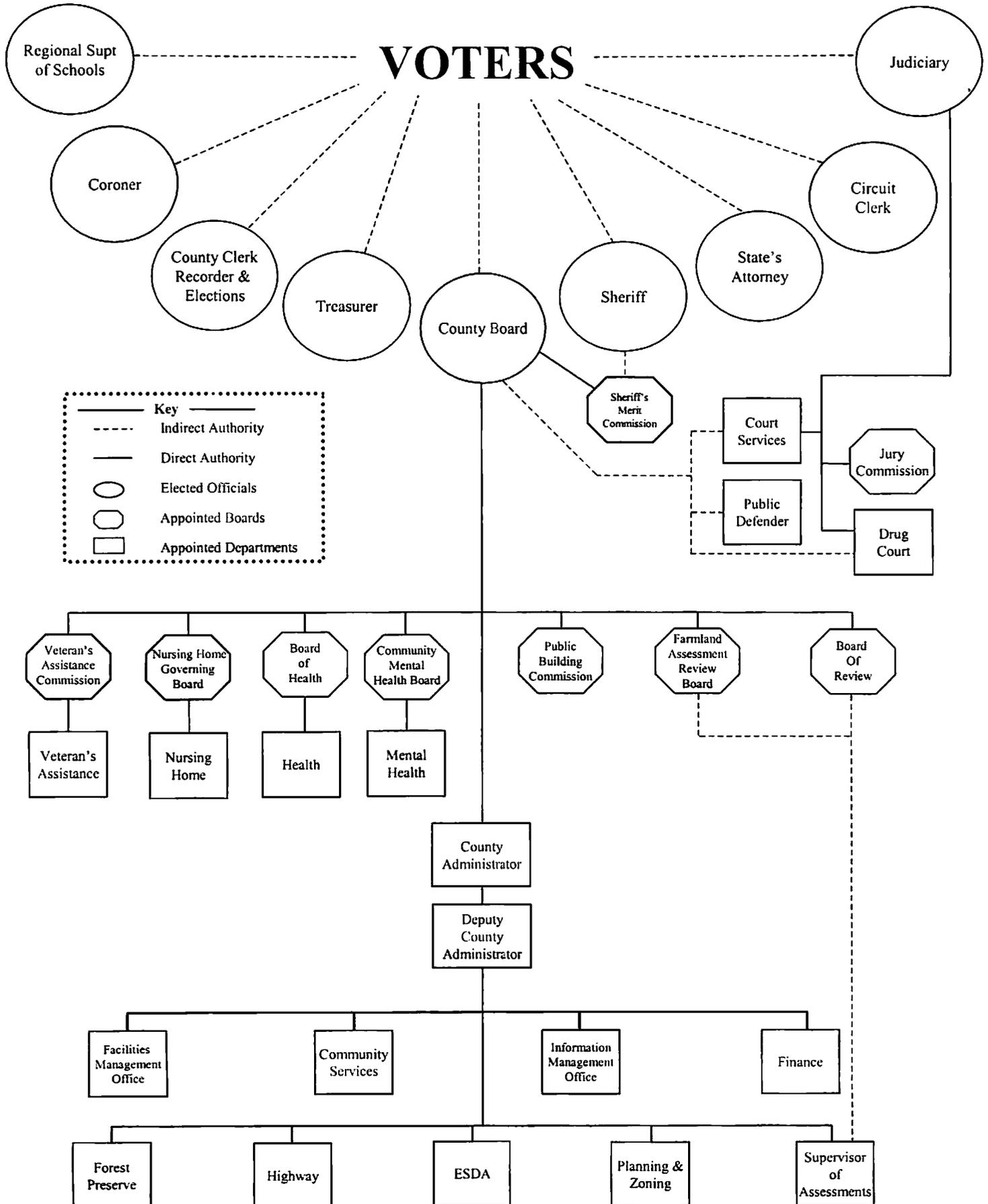
Mark A. Todd

Anita Jo Turner

Patricia R. Vary

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
December 31, 2007

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.



A handwritten signature in black ink, appearing to read "M. L. R.", is written above the title "President".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Enen", is written above the title "Executive Director".

Executive Director



DeKalb County Finance Office

200 N. Main Street ❖ Sycamore, IL 60178-1431 ❖ Phone: 815-895-7127 ❖ Fax: 815-895-7129 ❖ www.dekalbcounty.org

April 6, 2009

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2008, 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 6, 2009

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 2008 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 2007 equalized assessed valuation (EAV) of \$2,085,383,221, 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 2008 the County completed a project of .992 miles on Perry Road. This project covered pulverization of existing asphalt and resurfacing with binder course at a cost of \$159,735. A very large project for 2008 was the replacement of the Cherry Valley Road Bridge at a cost of \$898,990. There were also several right-of-way purchases along Glidden Road for a total of \$28,214.

Overall, the economic outlook in DeKalb County has slowed as it follows the national downturn. Unemployment rates based on a twelve-month average have gone up by a significant amount from 4.7% in 2007 to 8.1% in 2008. The growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore has slowed. The housing industry is almost at a standstill, and a layoff of 53 people at one of our major taxpayers was announced the last week of February 2009. Perhaps two of the most pressing problems will be employment opportunities and affordable housing for the community.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

DeKalb County became the site of a tragedy that was, if not worldwide news, it was national news when the campus of Northern Illinois University was involved in a shooting on campus that killed five people and injured many more. The death toll was actually six as the gunman involved also killed himself. All of the County emergency personnel were involved from the Sheriff and his department to the Coroner who is also the Emergency Services Director. The incident on February 14, 2008 brought the County together in support of the University students and staff. The outpouring of caring and concern by the entire County population was something for which the residents can be commended. As the first anniversary of this tragedy just passed the University is moving forward with memorial plans for the victims and better security measures on campus.

DeKalb County completed a new office building on the same campus as the DeKalb County Rehab and Nursing Home and the Public Health Department. This building is called the Community Outreach Building and beginning in February 2009 it housed the Veteran's Assistance Commission, the Regional Office of Education, the Home Health Nursing Department and the Mental Health Department. All of these departments have been in rental properties so this will be a building constructed with the individual needs of each department and take rental costs out of these department budgets. This building is using a Geo-Thermal concept of heating and cooling and should be consistent with the County's "Green" philosophy with energy costs.

The DeKalb County Rehab and Nursing Home was the first department of the County to switch to a voice-over internet protocol (VoIP) phone system during 2008. The Information Management Office (IMO) department was responsible for the research and installation of the system. When the County Departments moved into the Community Outreach Building they were also switched to the new

Citizens of DeKalb County
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phone system. The County is projected to have every office switched over to the VoIP system during fiscal year 2009.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2008 for worker's 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-one years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$3,074,000 for the 2008 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 are ongoing and the increase in 2008 was 3%.

During the 2008 Fiscal Year DeKalb County held two "Go Green" seminars at the DeKalb County Farm Bureau. There were outsiderepresentatives and timely information was given to County residents that encouraged them to become interested in conserving energy and recycling as a way of life. These seminars were attended by over 130 people in February and 110 in September. The public was given information on the County savings on energy that it has experienced with the "go green" philosophy looking at all County properties. Individuals at these meetings were also given information about the Soil and Water Conservation office and being able to find rain barrels and other products to help residents also go green. This concept ties in with the Stormwater Management Planning committee that has also been busy during 2008 and is referenced below. At the end of 2008 and going into 2009 there was renewed interest in wind towers being placed on rural land in the southwestern part of DeKalb County. There has been discussion on both sides of the issue and a meeting that was scheduled to occur could not convene as there were so many residents in attendance. That meeting has been rescheduled for later in March 2009 at a larger venue. Decisions will have to be made if these wind towers will become a part of DeKalb County's landscape.

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

Citizens of DeKalb County
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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. If this qualification does not occur the governmental agreement shall terminate immediately. The 2008 year brought no decision from the Department of the Interior of Federal Government on the determination.

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. During 2008 the downturn of both the labor market and affordable housing due to market and banking issues led to very little movement necessary to address significant progress in attracting new industry to the County.

The DeKalb County Stormwater Management Planning Committee continued to meet in 2008. 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 2007 flooding in DeKalb County 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

Citizens of DeKalb County
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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 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 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. The Forest Preserve was also awarded a grant in 2008 for \$381,400.00 from the State of Illinois that will be used for purchase of land to be used as open space by the DeKalb County Forest Preserve.

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

Beginning in June of 2002 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 ½ of one-cent public safety tax was made. The question was given to the voters of DeKalb County on the ballot in March 2004 and defeated with a vote of 53% no vote. The DeKalb Board again placed a half-cent Public Safety Sales Tax referendum on the ballot for November of 2006 and again it 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 number of prisoners housed at other facilities grew by 101% in 2008 and the cost of housing these prisoners grew by 116% in the same year. The Sheriff and the County Board continue to look at these costs and try to find ways to contain costs.

The Drug Court continued operations during 2008 and had the first graduation ceremony of three participants late in the year. 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

Citizens of DeKalb County
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Court Administrator for the DeKalb County Drug Court submitted a Federal Department of Justice grant in April of 2008 and was notified that the County had been awarded the grant in October 2008. This grant will be for three years and will help provide a probation officer as well as counseling costs for the program for three years. 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.

The State's Attorney Office is investigating the opening of a DUI Court that will be based on some of the same principles of the Drug Court. Offenders will be given the opportunity to get treatment and counseling with intervention specialists and with successful completion of the program will not remain in the court system.

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. When the 2000 Census figures indicated that the cities of DeKalb, Sycamore and Cortland were greater than 50,000 in population, it was required that a Metropolitan Planning Organization(MPO)for Transportation be started in DeKalb County. This joint planning organization, known as DeKalb, Sycamore Area Transportation Study (DSATS) is the point of receipt or flow through of federal transportation dollars that will be used for roads and bridges as well as public transportation in the MPO area.

DeKalb County has become involved in a 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 2004 to become an equal partner with Pineview. The beginning of 2007 brought zoning and building permit approval as well as Environmental Protection Agency (EPA) permits for water and sewer. The finance team also got the financing in place for the construction of the Supportive Living Facility. The building opened in 2008 and has 76 apartment units. All of the apartments are filled and there are waiting lists for individuals interested in this type of facility.

In early 1999, the voters approved a referendum which will limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) an amount reflective of new construction for the previous year. This new limitation was effective January 1, 2000 and it first affected 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. 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.

Citizens of DeKalb County
April 6, 2009

The overcrowding at the high school has been a major problem for the district. This will be a positive sign for businesses considering locating in DeKalb County as good schools are always 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.

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 period ended December 31, 2007. 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-two consecutive years (fiscal years ended 1986-2007). 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

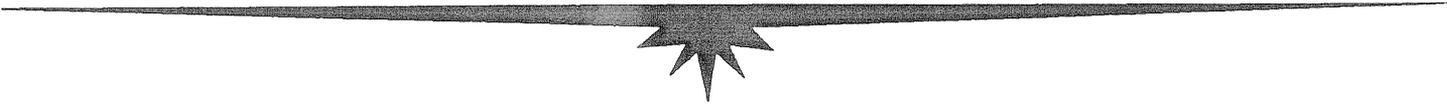
Respectfully submitted,



Karen S. Kahl
Accounting Supervisor



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



998 Corporate Boulevard • Aurora, IL 60502

Members of American Institute of
Certified Public Accountants &
Illinois CPA Society

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of and for the year ended December 31, 2008, 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, 2008, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 3, 2009, 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 3, 2009

A handwritten signature in cursive script, appearing to read "AK 228".



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

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 ending December 31, 2008. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

I. Financial Highlights

A. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$97.2 million and increased in the current year by \$8.3 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base continues to grow steadily, this year it increased by \$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 2008 was \$369,746. The Rehab and Nursing Center is reporting total net assets of \$10.7 million in 2008 compared to \$10.3 million in 2007. Fiscal Year 2008 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 loaned 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. When the County visited the bond market in 2005 its rating was Aaa. Note 5 contains additional information on the long-term debt of the County.

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

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

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

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

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

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

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

1. Governmental Funds

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

The County maintains 41 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Health Fund and the Community Outreach 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 45-55 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 56-178 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 31, 2008**

	Governmental		Business		Total Primary	
	Activities		Activities		Government	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<u>Assets:</u>						
Current and Other Assets	70,500,359	63,385,228	8,150,748	8,153,218	78,651,107	75,538,476
Capital Assets	<u>54,032,064</u>	<u>49,386,588</u>	<u>9,034,262</u>	<u>9,325,591</u>	<u>63,066,326</u>	<u>58,712,179</u>
Total Assets	<u>124,532,423</u>	<u>114,771,816</u>	<u>17,185,010</u>	<u>17,478,809</u>	<u>141,717,433</u>	<u>132,250,625</u>
<u>Liabilities:</u>						
Long-Term Liabilities	2,982,813	3,334,677	4,668,655	5,234,210	7,651,468	8,568,887
Other Liabilities	<u>24,347,263</u>	<u>22,512,001</u>	<u>1,824,786</u>	<u>1,922,776</u>	<u>26,172,049</u>	<u>24,434,777</u>
Total Liabilities	<u>27,330,076</u>	<u>25,846,678</u>	<u>6,493,441</u>	<u>7,156,986</u>	<u>33,823,517</u>	<u>33,003,664</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	52,414,564	47,597,838	4,075,292	3,959,341	56,489,856	51,557,179
Restricted	15,240,452	13,268,358	211,211	193,064	15,451,663	13,458,422
Unrestricted	<u>29,547,331</u>	<u>28,058,942</u>	<u>6,405,066</u>	<u>6,169,418</u>	<u>35,952,397</u>	<u>34,228,360</u>
Total Net Assets	<u>97,202,347</u>	<u>88,925,138</u>	<u>10,691,569</u>	<u>10,321,823</u>	<u>107,893,916</u>	<u>99,246,961</u>

The County's combined net assets increased to \$107.9 million in 2008 from \$99.2 million during 2007. The majority of the increase is from governmental activities with the business type activities showing an increase of \$369,746. There was an increase in property taxes of \$1.6 million and sales tax revenues of \$700,000. The Capital assets increase was from the Community Outreach Building Construction in Progress was \$3.9 million and the new County phone system and equipment and furniture for the Community Outreach Building was \$900,000. Another part of this increase is due to the revenues out-pacing the expenses for the year 2008. The County is continuing to make an effort to reduce expenses in any way that can be managed without affecting the services to the residents of DeKalb County. 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 revenues and expenses of the County's activities:

Table 2
Changes in Net Assets
January 1, 2008 through December 31, 2008

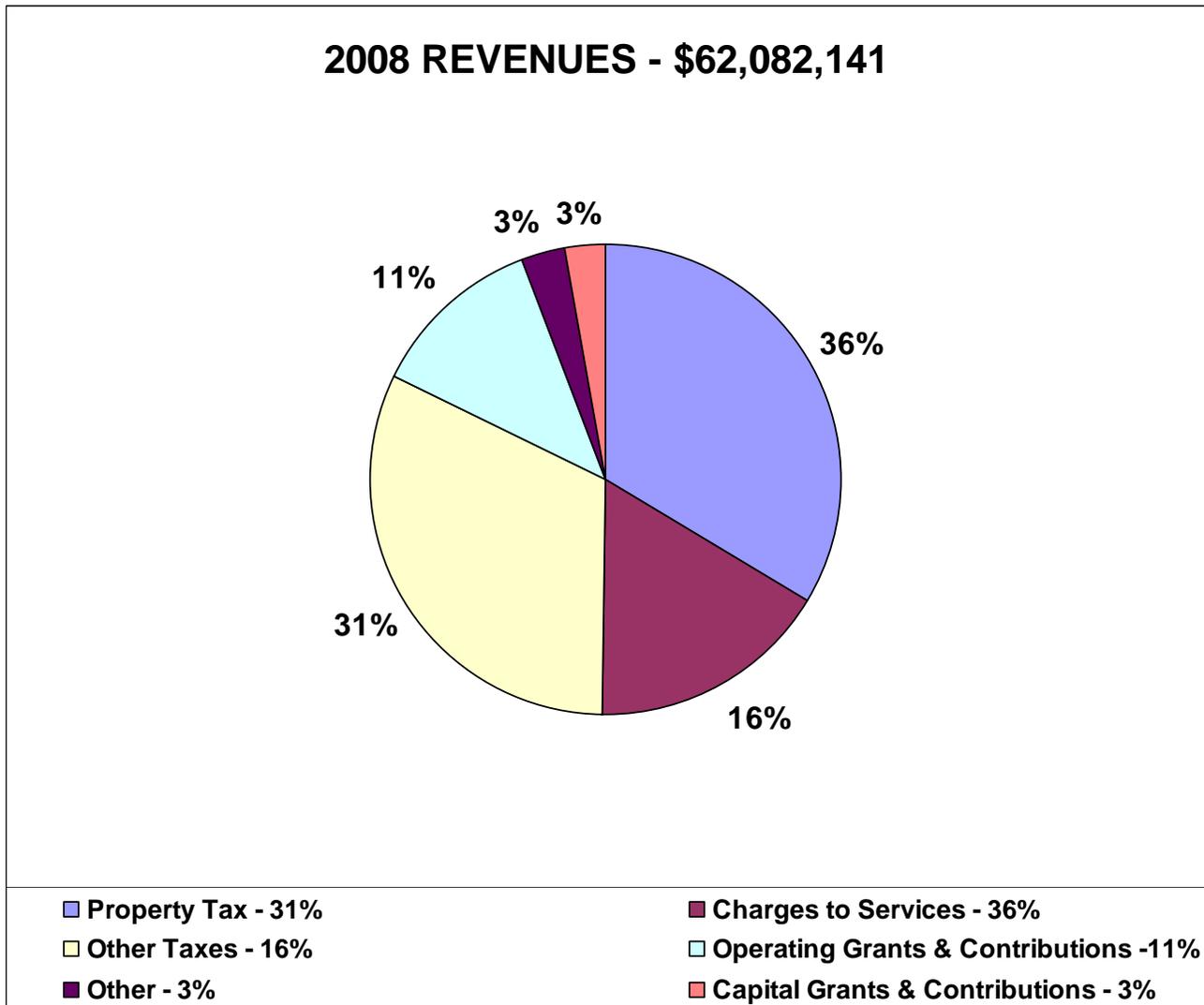
	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Revenues						
Program Revenues:						
Charges for Services	9,591,542	11,034,238	12,573,067	13,499,941	22,164,609	24,534,179
Operating Grants and Contributions	6,970,975	7,474,063	0	0	6,970,975	7,474,063
Capital Grants and Contributions	1,620,751	500,705	24,704	0	1,620,751	500,705
General Revenues:						
Property Taxes	19,289,835	17,639,342	0	0	19,289,835	17,639,342
Other Taxes	10,208,115	9,636,670	0	0	10,208,115	9,639,670
Other	1,571,399	2,425,858	231,753	464,972	1,571,399	2,881,522
Contributions	<u>0</u>	<u>464,592</u>	<u>0</u>	<u>26,840</u>	<u>0</u>	<u>491,432</u>
Total Revenues	<u>49,252,617</u>	<u>49,175,468</u>	<u>12,829,524</u>	<u>13,991,753</u>	<u>62,082,141</u>	<u>63,167,221</u>
Expenses						
General Government	7,909,904	7,532,824	0	0	7,909,904	7,532,824
Public Safety	17,023,178	17,083,655	0	0	17,023,178	17,083,655
Highways and Streets	6,055,551	6,116,954	0	0	6,055,551	6,116,954
Health and Welfare	9,133,614	8,164,383	12,459,778	13,742,838	21,593,392	21,907,221
Culture and Recreation	643,781	651,422	0	0	643,781	651,422
Interest on Long Term Debt	<u>209,380</u>	<u>251,616</u>	<u>0</u>	<u>0</u>	<u>209,380</u>	<u>251,616</u>
Total Expenses	<u>40,975,408</u>	<u>39,800,854</u>	<u>12,459,778</u>	<u>13,742,838</u>	<u>53,435,186</u>	<u>53,543,692</u>
Change in Net Assets	<u>8,277,209</u>	<u>9,374,614</u>	<u>369,746</u>	<u>248,915</u>	<u>8,646,955</u>	<u>9,623,529</u>

2007 Table 2 data is for 13 period fiscal year

The decrease in 2008 change of net assets of \$1 million was a decrease in Charges for Services during 2008 in the Health and Welfare function of the Governmental funds.

2. Governmental Revenues

The following Graph summarizes the County Revenue activities:



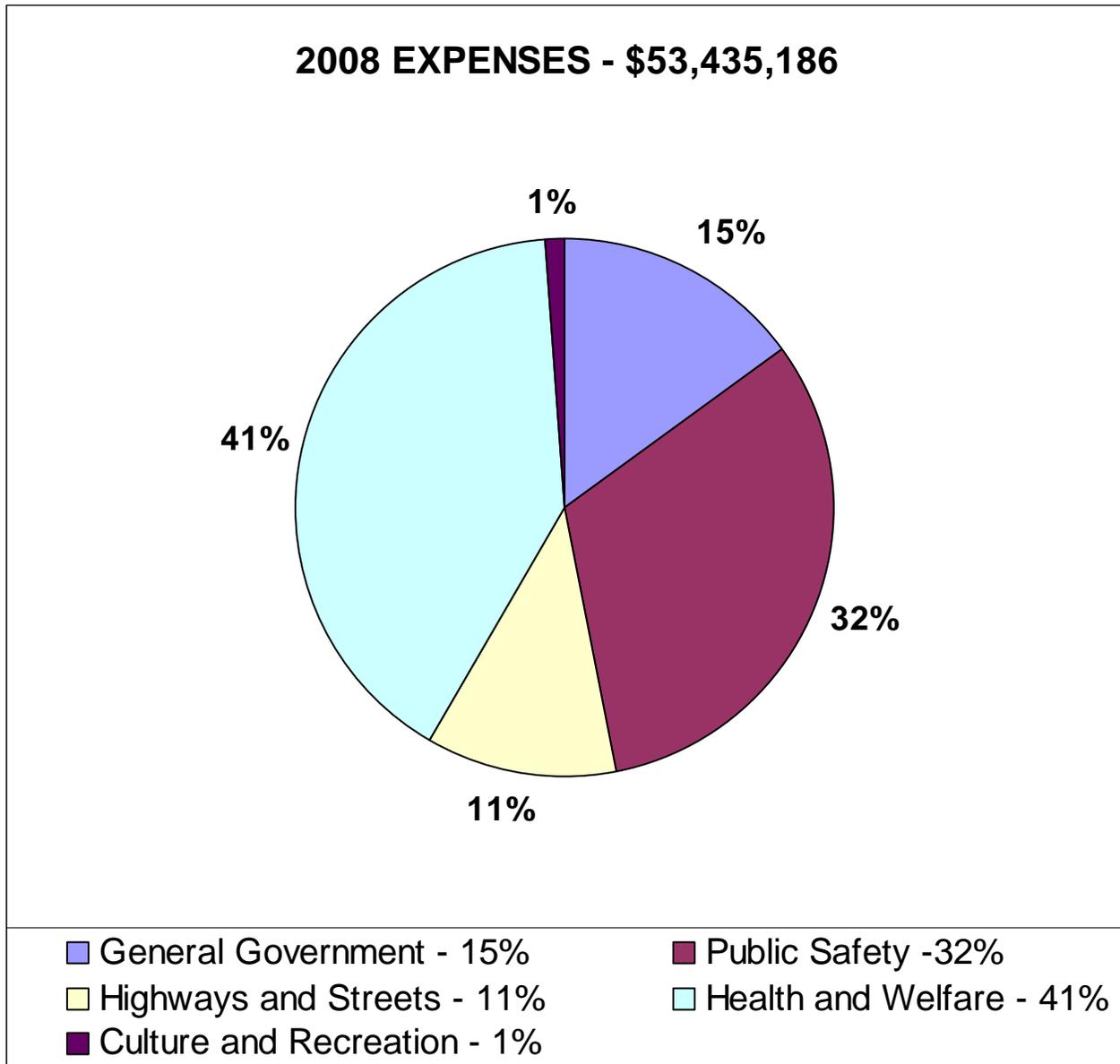
For the fiscal year ended December 31, 2008, revenues totaled \$62 million. This is down by \$1.1 million from 2007. Following will be the breakdown of the \$1.1 million. It must be noted that our fiscal year changed in 2007 from November 30, 2007 to December 31, 2007 and gave all of our 2007 numbers a 13 period of expenses and revenues during 2007. As this year is back to 12 months there is explanation for some of the decreases. Revenues from the County's largest source of revenues of \$22 million come from the Charges for Services revenue. The DeKalb County Rehab and Nursing Center is the largest generator of revenues with Charges for

Services in the County. The Rehab and Nursing Center generated \$12.5 million dollars in 2008 decreasing by one million from 2007. The next largest amount of charges for services is in the Public Safety function of the government. Public Safety which includes the Court System and the Health Department together generated \$6.5 million in revenues. General Government at \$1.9 million and the Highway with \$1 million in charges for services for 2008 are down \$.9 million. The majority of this decrease is the Highway having several projects delayed for court cases with right of ways and not being able to move projects forward during 2008. Property Taxes increased during 2008 by \$2 million. Property taxes support governmental activities including employee pension funds. 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 2008 were \$4 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 2007 and 2008 the County's income tax revenues decreased by approximately \$25,800. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant state attorneys, probation officers and the second 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 \$53.4 million in 2008 decreasing by \$108,000 from 2007. 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 2008 are \$12.4 compared with the 2007 expense of \$13.9 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 decrease from 2007 to

2008 was \$60,000. The decrease in expenses during 2008 was the Sheriff's Correction Department having open positions at different times during the year.

IV. Financial Analysis of the County's Funds

As of December 31, 2008 the governmental funds had a combined fund balance total of \$42,224,648 with \$24,695,250 being unreserved. The unreserved amount of fund balance is broken down with \$11,159,312 in the General Fund, and \$13,535,938 in Other Governmental Funds that includes Capital Projects. The 2008 governmental funds balance reflects a \$3.9 million increase over the prior year. The General Fund Balance of \$11,486,261 is 51% of the total General Fund Expenses of \$22,521,732 or 186 days of operating funds. The Community Outreach Building Fund has a negative fund balance of \$1.1 million at the end of 2008 because of the Transfers In of \$1,309,802 and monies owed to the General Fund, Veteran's Assistance Fund and the Health Department as well as Special Projects and GIS fund. The County Motor Fuel fund and the Federal Highway Matching fund were a combined \$1,000,000 higher at the end of 2008. These funds will be expended in 2009 for projects that were delayed during 2008 for various reasons cited under the revenue graph. The decrease in fund balance in the Health Department fund is due to the transfer of \$505,000 to the Community Outreach Building for the Home Health Department offices.

Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, and obligations of the U.S. Treasury. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on funds invested. DeKalb County earned interest revenue of \$1,458,783 on all fund types for the year ended December 31, 2008, compared with \$2,351,479 in the year ended December 31, 2007. This reflects an \$892,000 decrease. The decrease in interest income is a direct result of the lagging economy and the decrease in interest rates that are being offered by financial institutions.

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
January 1, 2008 through December 31, 2008

	Original Budget	Amended Budget	Actual
REVENUES			
Taxes	16,376,000	16,376,000	18,010,538
Licenses & Permits	130,000	130,000	93,998
Other	<u>6,928,400</u>	<u>6,928,400</u>	<u>6,926,083</u>
Total Revenues	23,434,400	23,434,400	25,030,619
EXPENDITURES AND TRANSFERS			
Expenditures	23,632,300	23,439,500	22,521,732
Transfers Out	(913,700)	(2,016,000)	(1,976,000)
Transfers In	<u>14,000</u>	<u>14,000</u>	<u>651,256</u>
Total Expenditures and Transfers	22,732,600	21,437,500	21,196,988
Change in Fund Balance	(1,097,600)	(2,007,100)	1,184,143

As can be seen above, revenues exceeded the budget by \$1,596,219. This is attributable to the increase in sales tax revenues of \$500,000. Capital grant dollars were over by \$.8 million due to the contribution from IDOT for the Cherry Valley Bridge. The Sheriff's Corrections Department was under expended due to positions not being filled or turnover of staff in this office. Property taxes also increased by over \$2 million in 2008

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2008:

**Table 4
Capital Assets
December 31, 2008**

	Governmental		Business Type		Total	
	Activities		Activities			
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land & Land Right of Way	8,413,628	7,985,414	0	0	8,413,628	7,985,414
Buildings	23,607,505	23,129,800	12,176,529	12,176,529	35,784,034	35,306,329
Land Improvements	1,731,986	1,696,386	721,039	665,310	2,453,025	2,361,696
Vehicles	3,509,717	3,414,281	0	0	3,509,717	3,414,281
Furniture & Fixtures	0	0	829,437	830,697	829,437	830,697
Equipment	4,709,194	3,707,788	943,658	624,040	5,652,852	4,331,828
Infrastructure	39,493,797	38,435,072	0	0	39,493,797	38,435,072
Construction in Progress	5,079,325	1,101,392	3,992	2,890	5,083,317	1,104,282
Less:						
Accumulated Depreciation	(32,513,088)	(30,083,545)	(5,640,393)	(4,973,875)	(38,153,481)	(35,057,420)
Total	54,032,064	49,275,588	9,034,262	9,325,591	63,066,326	58,712,179

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$63 million dollars (net of accumulated depreciation). This represents an increase of \$4.3 million from the December 31, 2007 amount of \$58.7 million. The \$4.7 million increase in the Governmental activities is largely the \$3.9 million in the Construction in Progress line for the Community Outreach Building. The Governmental infrastructure line item also increased by \$1 million and that increase includes the value of the Cherry Valley Bridge that was replaced by the Illinois Department of Transportation and given as a

contribution worth \$898,898 to the County of DeKalb. Other major capital assets events during 2008 included the following:

1. The Equipment Line increased by the following items.
 - a. New VoIP phone system for the County at a cost of \$539,000
 - b. Work to upgrade the Panic Alarm System in the County Offices at a cost of \$33,000
 - c. New Radio System for the Sheriff's Communication Department for \$21,000
 - d. Furniture and Equipment for the Community Outreach Building at a cost of \$381,722
 - e. Highway purchased a spreader, tractor, and a mower for \$52,500
 - f. Facilities Management purchased equipment called a grasshopper for \$16,200
2. The Vehicle asset line was increased by a new truck with a snowplow at the Highway Department, a new SUV for the Veteran's Assistance Commission and a new Van for the Sheriff's Correction Department at a total value of \$100,000.
3. The Business Type Activities assets were reduced by \$300,000 dollars and this was primarily the depreciation costs for the 2008 fiscal year.

The items referenced above represent the total increase of \$4.3 million for 2008 in DeKalb County.

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

VII. Long-Term Debt

As of December 31, 2008 the County had a total of \$6.4 million in bonded indebtedness outstanding. The bond issue of \$6.4 million was sold as a refunding bond issue in 2005. This 1997 issue of bonds by the DeKalb County Public Building Commission was for the construction of a new Health Facility. These original bonds were sold with an effective date of December 1, 1997, and were retired in full on December 1, 2007. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. 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, 2008**

	Governmental		Business Type		Totals	
	Activities		Activities		Totals	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
General Obligation Bonds						
2005 Lease Revenue Bonds	<u>1,617,500</u>	<u>1,788,750</u>	<u>4,852,500</u>	<u>5,366,250</u>	<u>6,470,000</u>	<u>7,155,000</u>
Total	<u>1,617,500</u>	<u>1,788,750</u>	<u>4,852,500</u>	<u>5,366,250</u>	<u>6,470,000</u>	<u>7,155,000</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 \$59,954,768. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2008 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. With the downturn in the economy and the almost standstill of the construction industry the outlook for future property tax increases seem to be not expected.

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 2009 financial year is well underway. The next budget to be developed will be the FY 2010 budget. It will be discussed in the early fall of 2009 for the fiscal year beginning January 1, 2010. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated 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 3% premium increase in health insurance rates in January of 2008. 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, 2008

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 46,800,920	\$ 3,500,636	\$ 50,301,556
Receivables, net of allowance where applicable			
Property taxes	20,300,000	-	20,300,000
Accounts	3,860,421	2,755,174	6,615,595
Accrued interest	239,422	3,534	242,956
Other	53,813	-	53,813
Prepaid expenses	487,395	120,584	607,979
Inventory	-	13,562	13,562
Due from other governments	146,545	-	146,545
Restricted assets			
Cash and investments	75,724	227,173	302,897
Deferred charges	16,551	49,653	66,204
Advances to (from) other funds	(1,480,432)	1,480,432	-
Capital assets			
Not depreciated	13,492,953	3,992	13,496,945
Depreciated (net of accumulated depreciation)	40,539,111	9,030,270	49,569,381
Total assets	124,532,423	17,185,010	141,717,433
LIABILITIES			
Accounts payable	1,935,286	764,665	2,699,951
Accrued payroll	575,238	210,424	785,662
Accrued interest payable	5,321	15,962	21,283
Retainage payable	161,496	-	161,496
Claims payable	590,087	7,290	597,377
Deferred property taxes	20,300,000	-	20,300,000
Unearned revenue	370,925	-	370,925
Due to others	26,353	-	26,353
Unamortized bond premium	35,490	106,470	141,960
Noncurrent liabilities			
Due within one year	347,067	719,975	1,067,042
Due in more than one year	2,982,813	4,668,655	7,651,468
Total liabilities	27,330,076	6,493,441	33,823,517
NET ASSETS			
Invested in capital assets, net of related debt	52,414,564	4,075,292	56,489,856
Restricted for			
Retirement	2,077,112	-	2,077,112
Community foundation	13,502	-	13,502
Land cash	9,988	-	9,988
Wetland mitigation	139,884	-	139,884
Specific purpose	36,728	-	36,728
Working cash	200,000	-	200,000
Debt service	75,724	211,211	286,935
Highways and streets	8,024,721	-	8,024,721
Health and welfare	4,662,793	-	4,662,793
Unrestricted	29,547,331	6,405,066	35,952,397
TOTAL NET ASSETS	\$ 97,202,347	\$ 10,691,569	\$ 107,893,916

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 7,909,904	\$ 1,929,607	\$ 516,814	\$ 57,302
Public safety	17,023,178	5,361,292	681,389	39,790
Highways and streets	6,055,551	1,045,921	1,595,357	1,138,935
Health and welfare	9,133,614	1,149,547	4,177,415	-
Culture and recreation	643,781	105,175	-	384,724
Interest	209,380	-	-	-
Total governmental activities	40,975,408	9,591,542	6,970,975	1,620,751
Business-Type Activities				
Nursing home	12,459,778	12,573,067	-	24,704
Total business-type activities	12,459,778	12,573,067	-	24,704
TOTAL PRIMARY GOVERNMENT	\$ 53,435,186	\$ 22,164,609	\$ 6,970,975	\$ 1,645,455

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,406,181)	\$ -	\$ (5,406,181)
	(10,940,707)	-	(10,940,707)
	(2,275,338)	-	(2,275,338)
	(3,806,652)	-	(3,806,652)
	(153,882)	-	(153,882)
	(209,380)	-	(209,380)
	<u>(22,792,140)</u>	<u>-</u>	<u>(22,792,140)</u>
	-	137,993	137,993
	-	137,993	137,993
	<u>(22,792,140)</u>	<u>137,993</u>	<u>(22,654,147)</u>
General revenues			
Taxes			
Property	19,289,835	-	19,289,835
Replacement	684,460	-	684,460
Sales	7,961,634	-	7,961,634
Income	1,467,025	-	1,467,025
Other	94,996	-	94,996
Investment income	1,282,547	176,236	1,458,783
Miscellaneous	288,852	55,517	344,369
Total	<u>31,069,349</u>	<u>231,753</u>	<u>31,301,102</u>
CHANGE IN NET ASSETS	8,277,209	369,746	8,646,955
NET ASSETS, JANUARY 1, 2008	<u>88,925,138</u>	<u>10,321,823</u>	<u>99,246,961</u>
NET ASSETS, DECEMBER 31, 2008	<u>\$ 97,202,347</u>	<u>\$ 10,691,569</u>	<u>\$ 107,893,916</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2008

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 10,258,492	\$ 1,388,934	\$ 1,009,850	\$ 29,435,838	\$ 42,093,114
Receivables					
Property taxes	9,360,000	495,000	-	9,525,000	19,380,000
Accounts	2,365,877	689,468	-	770,175	3,825,520
Accrued interest	86,768	3,107	1,278	130,429	221,582
Other	53,619	-	-	194	53,813
Prepaid items	176,949	94,343	-	216,103	487,395
Due from other funds	80,000	4,900	-	137,159	222,059
Due from other governments	23,527	123,018	-	-	146,545
Advances to other funds	150,000	-	-	1,550,000	1,700,000
Restricted assets					
Cash and investments	-	-	-	75,724	75,724
TOTAL ASSETS	\$ 22,555,232	\$ 2,798,770	\$ 1,011,128	\$ 41,840,622	\$ 68,205,752

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 812,653	\$ 142,464	\$ 260,902	\$ 688,606	\$ 1,904,625
Accrued payroll	395,349	98,853	-	81,036	575,238
Retainage payable	-	-	153,830	7,666	161,496
Deferred property taxes	9,360,000	495,000	-	9,525,000	19,380,000
Other deferred revenues	484,754	32,804	-	24,481	542,039
Due to others	15,215	-	-	-	15,215
Due to other funds	1,000	-	-	221,059	222,059
Advances from other funds	-	-	1,700,000	1,480,432	3,180,432
Total liabilities	11,068,971	769,121	2,114,732	12,028,280	25,981,104
FUND BALANCES					
Reserved for prepaid items	176,949	94,343	-	216,103	487,395
Reserved for long-term receivables	150,000	-	-	1,550,194	1,700,194
Reserved for retirement	-	-	-	2,077,112	2,077,112
Reserved for cash flow	-	-	-	101,357	101,357
Reserved for community foundation	-	-	-	13,502	13,502
Reserved for land cash	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	139,884	139,884
Reserved for specific purpose	-	-	-	36,728	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for debt service	-	-	-	75,724	75,724
Reserved for highways and streets	-	-	-	8,024,721	8,024,721
Reserved for health and welfare	-	1,935,306	-	2,727,487	4,662,793
Unreserved					
Undesignated					
General Fund	11,159,312	-	-	-	11,159,312
Special Revenue Funds	-	-	-	7,275,054	7,275,054
Capital Projects Funds	-	-	(1,103,604)	7,364,488	6,260,884
Total fund balances (deficit)	11,486,261	2,029,649	(1,103,604)	29,812,342	42,224,648
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,555,232	\$ 2,798,770	\$ 1,011,128	\$ 41,840,622	\$ 68,205,752

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, 2008

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 42,224,648
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	54,032,064
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	474,270
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	(1,617,500)
Interest payable	(5,321)
Compensated absences and net OPEB payable	(1,712,380)
Unamortized bond premium	(35,490)
Deferred charges	16,551
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	<u>3,825,505</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 97,202,347</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 18,010,538	\$ 462,610	\$ -	\$ 10,123,871	\$ 28,597,019
Licenses and permits	93,998	371,826	-	106,977	572,801
Intergovernmental	1,194,038	3,913,674	-	3,711,914	8,819,626
Charges for services	4,214,619	670,143	-	2,065,265	6,950,027
Fines and forfeits	905,778	-	-	60,590	966,368
Investment income	271,272	39,475	106,442	865,358	1,282,547
Miscellaneous	340,376	25,841	5,890	182,544	554,651
Total revenues	25,030,619	5,483,569	112,332	17,116,519	47,743,039
EXPENDITURES					
Current					
General government	6,925,417	-	-	1,102,249	8,027,666
Public safety	15,596,315	-	-	1,096,594	16,692,909
Highways and streets	-	-	-	4,795,833	4,795,833
Health and welfare	-	5,803,246	-	2,829,152	8,632,398
Culture and recreation	-	-	-	604,508	604,508
Debt service	-	-	75,000	308,496	383,496
Capital outlay	-	-	4,541,172	718,821	5,259,993
Total expenditures	22,521,732	5,803,246	4,616,172	11,455,653	44,396,803
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,508,887	(319,677)	(4,503,840)	5,660,866	3,346,236

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 6,050	\$ 6,050
Transfers in	651,256	597,672	1,309,802	2,734,294	5,293,024
Transfers (out)	(1,976,000)	(505,000)	-	(2,265,042)	(4,746,042)
Total other financing sources (uses)	(1,324,744)	92,672	1,309,802	475,302	553,032
NET CHANGE IN FUND BALANCES	1,184,143	(227,005)	(3,194,038)	6,136,168	3,899,268
FUND BALANCES, JANUARY 1, 2008	10,302,118	2,256,654	2,090,434	23,676,174	38,325,380
FUND BALANCES (DEFICIT), DECEMBER 31, 2008	\$ 11,486,261	\$ 2,029,649	\$ (1,103,604)	\$ 29,812,342	\$ 42,224,648

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 3,899,268
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities	6,546,425
Contributions of capital assets are reported only in the statement of activities	766,456
The change in interest payable and 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	174,116
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	(2,608,585)
Change compensated absences and net OPEB payable	(18,282)
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	(58,910)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>(423,279)</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 8,277,209</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2008

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT ASSETS		
Cash and investments	\$ 3,500,636	\$ 4,707,806
Receivables		
Property taxes	-	920,000
Accounts	2,755,174	34,901
Accrued interest	3,534	17,840
Prepaid expenses	120,584	-
Inventory	13,562	-
Deferred charges	49,653	-
Restricted assets		
Cash and investments	227,173	-
	<u>6,670,316</u>	<u>5,680,547</u>
NONCURRENT ASSETS		
Advance to other funds	<u>1,480,432</u>	-
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	<u>9,030,270</u>	-
	<u>9,034,262</u>	-
Total capital assets	<u>9,034,262</u>	-
Total noncurrent assets	<u>10,514,694</u>	-
Total assets	<u>17,185,010</u>	<u>5,680,547</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2008

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 764,665	\$ 30,661
Accrued payroll	210,424	-
Claims payable	7,290	590,087
Flexible benefit payable	-	11,138
Deferred property taxes	-	920,000
Deferred revenue	-	303,156
Compensated absences payable	191,225	-
Unamortized bond premium	106,470	-
Liabilities payable from restricted assets		
Interest payable	15,962	-
Revenue bonds payable	528,750	-
	<u>1,824,786</u>	<u>1,855,042</u>
NONCURRENT LIABILITIES		
Compensated absences payable	344,905	-
Revenue bonds payable	4,323,750	-
	<u>4,668,655</u>	<u>-</u>
	<u>6,493,441</u>	<u>1,855,042</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,075,292	-
Restricted for debt service	211,211	-
Unrestricted	6,405,066	3,825,505
	<u>\$ 10,691,569</u>	<u>\$ 3,825,505</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Business- Type Activities <u>Nursing Home</u>	Governmental Activities Internal Service Funds <u>Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 12,573,067	\$ 4,337,256
OPERATING EXPENSES		
Administration	923,178	-
Operations	10,646,372	5,146,677
Depreciation	670,549	-
Total operating expenses	12,240,099	5,146,677
OPERATING INCOME (LOSS)	332,968	(809,421)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	795,980
Investment income	176,236	137,144
Other income	13,923	-
Gain on disposal of capital assets	41,594	-
Interest expense	(219,679)	-
Total nonoperating revenues (expenses)	12,074	933,124
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	345,042	123,703
CONTRIBUTIONS	24,704	-
TRANSFERS (OUT)	-	(546,982)
CHANGE IN NET ASSETS	369,746	(423,279)
NET ASSETS, JANUARY 1, 2008	10,321,823	4,248,784
NET ASSETS, DECEMBER 31, 2008	\$ 10,691,569	\$ 3,825,505

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 12,414,699	\$ -
Receipts from interfund service transactions	-	4,360,516
Payments to suppliers	(3,439,604)	(4,956,169)
Payments to employees	(8,307,339)	(15,864)
Net cash from operating activities	<u>667,756</u>	<u>(611,517)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers (out)	-	(500,728)
Receipt of general property taxes	-	795,980
Advance to other funds	217,099	-
Net cash from noncapital financing activities	<u>217,099</u>	<u>295,252</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfer to community outreach building	-	-
Interest paid on revenue bonds	(228,280)	-
Payment on revenue bonds	(513,750)	-
Payments for capital acquisition	(337,641)	-
Net cash from capital and related financing activities	<u>(1,079,671)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	199,304	170,135
Net cash from investing activities	<u>199,304</u>	<u>170,135</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,488	(146,130)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	<u>3,723,321</u>	<u>4,853,936</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	<u>\$ 3,727,809</u>	<u>\$ 4,707,806</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 332,968	\$ (809,421)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	670,549	-
Receipts of miscellaneous income	13,923	-
Receipts of donations	24,704	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(196,995)	(2,543)
Prepaid expenses	(40,873)	-
Inventory	(1,548)	-
Accounts payable	149,019	(50,153)
Accrued payroll	44,726	(15,864)
Claims payable	(242,710)	240,661
Deferred revenue	-	25,803
Compensated absences payable	(86,007)	-
NET CASH FROM OPERATING ACTIVITIES	\$ 667,756	\$ (611,517)
NONCASH TRANSACTIONS		
None	\$ -	\$ -

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 4,996,423
Receivables	
Accounts	151,609
Accrued interest	<u>424</u>
 TOTAL ASSETS	 <u>\$ 5,148,456</u>
 LIABILITIES	
Due to others	<u>\$ 5,148,456</u>
 TOTAL LIABILITIES	 <u>\$ 5,148,456</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

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 24 member County Board. 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 (the 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 (the 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 interfund 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 Health Fund accounts for revenues and expenditures associated with providing public health services to the citizens of the County.

The Community Outreach Building Fund accounts for revenues and expenditures associated with the construction of a new social service building.

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 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 workers' 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 60-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 on deposit in the sinking fund for the payment of interest on the 2005 Series revenue bonds.

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, 2008 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, 2008.

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, 2008:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Bond mutual funds	\$ 8,808	\$ 8,808	\$ -	\$ -
Illinois Funds	4,176	4,176	-	-
TOTAL	\$ 12,984	\$ 12,984	\$ -	\$ -

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 insured or collateralized certificates of deposits with financial institutions. 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 2007 attached as an enforceable lien on January 1, 2007, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2008, and were payable in two installments on or about June 1, 2008 and September 1, 2008. 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 2008 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,507,300	\$ 400,000	\$ -	\$ 6,907,300
Land right of way	1,478,114	28,214	-	1,506,328
Construction in progress	1,101,392	3,977,933	-	5,079,325
Total capital assets not being depreciated	9,086,806	4,406,147	-	13,492,953
Capital assets being depreciated				
Land improvements	1,696,386	35,600	-	1,731,986
Buildings and improvements	23,129,800	477,705	-	23,607,505
Vehicles	3,414,281	236,590	141,154	3,509,717
Equipment	3,707,788	1,050,685	49,279	4,709,194
Infrastructure	38,435,072	1,058,725	-	39,493,797
Total capital assets being depreciated	70,383,327	2,859,305	190,433	73,052,199
Less accumulated depreciation for				
Land improvements	648,188	81,179	-	729,367
Buildings and improvements	9,686,517	667,929	-	10,354,446
Vehicles	1,679,242	338,559	129,763	1,888,038
Equipment	2,353,770	199,808	49,279	2,504,299
Infrastructure	15,715,828	1,321,110	-	17,036,938
Total accumulated depreciation	30,083,545	2,608,585	179,042	32,513,088
Total capital assets being depreciated, net	40,299,782	250,720	11,391	40,539,111
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 49,386,588	\$ 4,656,867	\$ 11,391	\$ 54,032,064

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	\$ 2,890	\$ 1,102	\$ -	\$ 3,992
Total capital assets not being depreciated	<u>2,890</u>	<u>1,102</u>	<u>-</u>	<u>3,992</u>
Capital assets being depreciated				
Improvements	665,310	55,729	-	721,039
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	830,697	-	1,260	829,437
Equipment	624,040	323,805	4,187	943,658
Total capital assets being depreciated	<u>14,296,576</u>	<u>379,534</u>	<u>5,447</u>	<u>14,670,663</u>
Less accumulated depreciation for				
Improvements	157,007	57,307	-	214,314
Buildings	3,767,424	488,158	-	4,255,582
Furniture and fixtures	576,161	69,656	-	645,817
Equipment	473,283	55,428	4,031	524,680
Total accumulated depreciation	<u>4,973,875</u>	<u>670,549</u>	<u>4,031</u>	<u>5,640,393</u>
Total capital assets being depreciated, net	<u>9,322,701</u>	<u>(291,015)</u>	<u>1,416</u>	<u>9,030,270</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 9,325,591</u>	<u>\$ (289,913)</u>	<u>\$ 1,416</u>	<u>\$ 9,034,262</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 244,072
Public safety	489,071
Health and welfare	208,319
Culture and recreation	49,868
Highway and streets	<u>1,617,255</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,608,585</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	
	January 1, 2008	Additions	Reductions	December 31, 2008	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,722,946	\$ 11,383	\$ 26,159	\$ 1,708,170	\$ 170,817
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,788,750	-	171,250	1,617,500	176,250
Other post-employment benefit	-	4,210	-	4,210	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,511,696	\$ 15,593	\$ 197,409	\$ 3,329,880	\$ 347,067
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 622,137	\$ -	\$ 86,007	\$ 536,130	\$ 191,225
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	5,366,250	-	513,750	4,852,500	528,750
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 5,988,387	\$ -	\$ 599,757	\$ 5,388,630	\$ 719,975

Lease Obligations

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 to \$925,000. Interest is payable semi-annually each June 1 and December 1 at amounts ranging from 3.50% to 4.25%.

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 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).

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

Debt service to maturity on the revenue bonds and the lease payments are as follows (payable 25% from governmental activities and 75% from business-type activities):

Fiscal Year	2005 Lease Revenue Bonds		
	Principal	Interest	Total
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	\$ 6,470,000	\$ 1,227,795	\$ 7,697,795

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

Fiscal Year	Lease Payments
2009	\$ 973,060
2010	972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
Total lease payments	7,770,099
Less interest and expenses	(1,300,099)
NET LEASE RECEIVABLE	\$ 6,470,000

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2008 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental	80,000	-
Health		
General	1,000	-
Nonmajor Governmental	3,900	-
Nonmajor Governmental		
General	-	80,000
Health	-	3,900
Nonmajor Governmental	137,159	137,159
TOTAL	<u>\$ 222,059</u>	<u>\$ 222,059</u>

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

- \$137,159 is due between the Nonmajor Governmental Funds; \$91,279 due from in the Tollway Access Loan Fund is due from the Opportunity Fund for unpaid intergovernmental receipts, \$45,880 due from in the PBC Maintenance Fund (Nonmajor Governmental Funds) is due from the Opportunity Fund (Nonmajor Governmental Funds) for unpaid governmental receipts. These will be repaid within one year.
- \$80,000 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.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Advances from/to other funds at December 31, 2008 consisted of the following:

	Advance To	Advance From
General		
Community Outreach	\$ 150,000	\$ -
Capital Improvement Reserve		
Community Outreach	1,400,000	-
County Farm		
Community Outreach	150,000	-
Nursing Home		
Tollway Access Loan	1,480,432	-
Community Outreach		
General	-	150,000
Capital Improvement Reserve	-	1,400,000
County Farm	-	150,000
Tollway Access Loan		
Nursing Home	-	1,480,432
TOTAL	\$ 3,180,432	\$ 3,180,432

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 2008, a payment of \$217,099 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. In fiscal year 2008, a payment of \$300,000 was made.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Transfers to/from other funds at December 31, 2008 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,000	\$ 560,700
Community Outreach Building	-	103,300
Nonmajor Governmental	99,274	1,312,000
Nonmajor Business-Type	546,982	-
Health		
General	560,700	5,000
Community Outreach Building	-	500,000
Nonmajor Governmental	36,972	-
Community Outreach Building		
General	103,300	-
Health	500,000	-
Nonmajor Governmental	706,502	-
Nonmajor Governmental		
General	1,312,000	99,274
Health	-	36,972
Community Outreach Building	-	706,502
Nonmajor Governmental	1,422,294	1,422,294
Nonmajor Business-Type (Internal Service)		
Nonmajor Governmental	-	546,982
TOTAL	<u>\$ 5,293,024</u>	<u>\$ 5,293,024</u>

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

- \$560,700 was transferred from the General Fund to the Health Fund for FICA and IMRF costs, to cover the operating costs of the animal control department, and to cover building maintenance costs. This transfer will not be repaid.
- \$103,300 was transferred from the General Fund to the Community Outreach Building Fund for building costs. This transfer will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$1,312,000 was transferred from the General Fund to the Nonmajor Governmental Funds; \$799,000 to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis, \$200,000 to the Special Projects Fund that is a yearly allocation, \$200,000 to the PBC Maintenance Fund for various projects and maintenance, \$100,000 to the Building Fund for addressing building needs for Sheriff's Corrections and \$13,000 to the History Room Fund for salary and benefits for the part-time director. These transfers will not be repaid.
- \$546,982 was transferred to the General Fund from the Facilities Management Fund (Nonmajor Business-Type (Internal Service)) to consolidate the fund into the General Fund. This transfer will not be repaid.
- \$500,000 was transferred to the Community Outreach Building from the Health Fund for building costs. This transfer will not be repaid.
- \$706,502 was transferred to the Community Outreach Building from the Nonmajor Governmental Funds for building costs; \$259,139 from County Farm, \$175,000 from the PBC Maintenance Fund, \$150,000 from Veteran's Assistance, \$59,000 from Special Projects, \$50,000 from Documentation Storage and \$13,363 from GIS Development. These transfers will not be repaid.
- \$1,422,294 was transferred between the Nonmajor Governmental Funds; \$500,000 was transferred to the Building Fund from the Opportunity Fund for construction of a future County building, \$335,000 was transferred to the PBC Maintenance Fund for various projects and maintenance, \$250,000 was transferred from the Opportunity Fund, \$75,000 from the Capital Improvement Reserve, \$10,000 from the Special Projects Fund, \$275,000 was transferred to the Highway Fund from the County Motor Fuel Tax Fund for repairs, \$260,000 was transferred to the Land Acquisition Fund from the Opportunity Fund for construction of a future county building, \$46,294 was transferred to the Engineering Fund from the Federal Highway Matching Fund for project engineering costs and \$6,000 was transferred to the Community Service Fund from the Senior Services Fund. 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, 2008.

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, 2008.

Changes in the Tort and Liability Issuance Fund and Nursing Home Fund claims payable in fiscal year 2008 and 2007 were:

Fiscal Year Ended December 31,	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year Ended December 31
2007	\$ 332,474	\$ 515,314	\$ 248,362	\$ 599,426
2008	599,426	159,227	150,966	607,687

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.

d. Medicaid

During fiscal year 2008, the DeKalb County Nursing Home was notified by the Illinois Department of Healthcare and Family Services (IDHFS) of prior year rate adjustments related to its Medicaid payments. At December 31, 2008, the amount of potential paybacks resulting from the rate adjustments had not been determined by IDHFS and, accordingly, no liability has been accrued.

9. EMPLOYEE RETIREMENT SYSTEMS

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 financial report upon that includes financial statements and supplementary information for the plan as a whole, but not by 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 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, 2008 was 8.59% 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 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, 2008 was 12.94% 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 on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution for the year ended December 31, 2008 was 17.81% 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, 2006	December 31, 2006	December 31, 2006
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	24 Years, Closed	24 Years, Closed	24 Years, Closed
Significant actuarial assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 11.60%	.40% to 11.60%	.40% to 11.60%

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2006	\$ 1,368,876	\$ 30,301	\$ 827,705
	2007	1,439,423	28,286	975,060
	2008	1,483,400	32,675	1,083,070
Actual contribution	2006	\$ 1,368,876	\$ 30,301	\$ 827,705
	2007	1,439,423	28,286	975,060
	2008	1,483,400	32,675	1,083,070
Percentage of APC contributed	2006	100.00%	100.00%	100.00%
	2007	100.00%	100.00%	100.00%
	2008	100.00%	100.00%	100.00%
NPO	2006	\$ -	\$ -	\$ -
	2007	-	-	-
	2008	-	-	-

c. Funded Status

The funded status of the plans as of December 31, 2008 is based on actuarial valuations performed as of December 31, 2008 for IMR (County and DCFPD) and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9-b.

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Actuarial accrued liability (AAL)	\$ 43,180,157	\$ 1,355,448	\$ 23,830,777
Actuarial value of plan assets	3,4992,577	988,473	13,8912,834
Unfunded actuarial accrued liability (UAAL)	8,187,580	366,975	9,937,943
Funded ratio (actuarial value of plan assets/AAL)	81.04%	72.93%	58.30%
Covered payroll (active plan members)	\$ 17,268,922	\$ 252,510	\$ 6,081,244
UAAL as a percentage of covered payroll	47.41%	145.33%	163.42%

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Funded Status (Continued)

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County and the DCFPD are required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's and the DCFPD's employees may become eligible for those benefits if they reach normal retirement age while working for the County or the DCFPD and retire through IMRF. Retiree participants electing those benefits are required to contribute \$362 to \$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.

b. Benefits Provided

The County and the DCFPD provide continued health insurance coverage at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's or the DCPDF's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a medicare supplement plan from the County's insurance provider.

c. Membership

At December 31, 2008, membership consisted of:

	County	DCFPD
Retirees and beneficiaries currently receiving benefits	10	-
Terminated employees entitled to benefits but not yet receiving them	-	-
Active employees	461	4
TOTAL	471	4
Participating employers	1	1

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

d. Funding Policy

The County and the DCFPD are not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The County and the DCFPD first had an actuarial valuation performed for the plan as of December 31, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contributions (ARC) for the fiscal year ended December 31, 2008. The County's annual OPEB cost (expense) of \$24,898 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of January 1, 2008. The DCFPD's annual OPEB cost (expense) of \$308 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of January 1, 2008. The County's and the DCFPD's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 was as follows (information for the two preceding years is not available as an actuarial valuation was performed for the first time as of December 31, 2008):

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
County	December 31, 2008	\$ 24,898	\$ 20,996	84.3%	\$ 3,902
DCFPD	December 31, 2008	308	-	-%	308

The net OPEB obligation as of December 31, 2008, was calculated as follows:

	County	DCFPD
Annual required contribution	\$ 24,898	\$ 308
Interest on net OPEB obligation	-	-
Adjustment to annual required contribution	-	-
Annual OPEB cost	24,898	308
Contributions made	20,996	-
Increase in net OPEB obligation	3,902	308
Net OPEB obligation beginning of year	-	-
NET OPEB OBLIGATION END OF YEAR	\$ 3,902	\$ 308

10. OTHER POST-EMPLOYMENT BENEFITS (Continued)

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2008, was as follows:

	County	DCFPD
Actuarial accrued liability (AAL)	\$ 294,626	\$ 5,047
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	294,626	5,047
Funded ratio (actuarial value of plan assets/AAL)	0.0%	0.0%
Covered payroll (active plan members)	24,834,815	227,962
UAAL as a percentage of covered payroll	1.2%	1.8%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

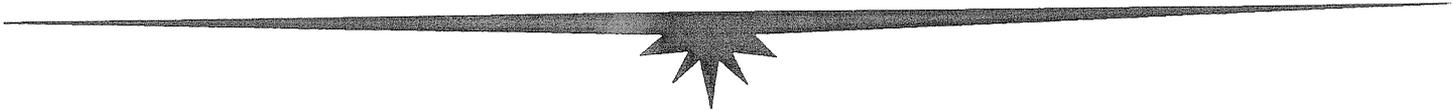
Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2008 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the DCFPD has not advanced its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2008 was 30 years.

11. 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



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 16,376,000	\$ 16,376,000	\$ 18,010,538
Licenses and permits	130,000	130,000	93,998
Intergovernmental	1,030,300	1,030,300	1,194,038
Charges for services	4,382,400	4,382,400	4,214,619
Fines and forfeits	909,500	909,500	905,778
Investment income	477,000	477,000	271,272
Miscellaneous	129,200	129,200	340,376
Total revenues	23,434,400	23,434,400	25,030,619
EXPENDITURES			
General government	7,511,900	7,336,100	6,925,417
Public safety	16,120,400	16,103,400	15,596,315
Total expenditures	23,632,300	23,439,500	22,521,732
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(197,900)	(5,100)	2,508,887
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	-	-	49,000
Working cash	-	-	4,080
Health	5,000	5,000	5,000
Mental health	-	-	37,194
Probation	9,000	9,000	9,000
Facilities management	-	-	546,982
Transfers (out)			
Community outreach building	-	(103,300)	(103,300)
PBC maintenance	-	(200,000)	(200,000)
Health	(575,700)	(575,700)	(560,700)
History room	(13,000)	(13,000)	(13,000)
Asset replacement	(25,000)	(824,000)	(799,000)
Building	(100,000)	(100,000)	(100,000)
Special projects	(200,000)	(200,000)	(200,000)
Total other financing sources (uses)	(899,700)	(2,002,000)	(1,324,744)
NET CHANGE IN FUND BALANCE	\$ (1,097,600)	\$ (2,007,100)	1,184,143
FUND BALANCE, JANUARY 1, 2008			10,302,118
FUND BALANCE, DECEMBER 31, 2008			\$ 11,486,261

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 465,000	\$ 465,000	\$ 462,610
Licenses and permits	371,000	371,000	371,826
Intergovernmental	3,899,100	3,899,100	3,913,674
Charges for services	719,300	719,300	670,143
Investment income	55,000	55,000	39,475
Miscellaneous	12,100	12,100	25,841
	<hr/>		
Total revenues	5,521,500	5,521,500	5,483,569
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,648,100	4,648,100	4,308,182
Capital improvements	604,000	104,000	47,529
Commodities and services	1,206,600	1,201,600	1,114,621
Supplies and materials	357,700	357,700	332,914
	<hr/>		
Total expenditures	6,816,400	6,311,400	5,803,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	(1,294,900)	(789,900)	(319,677)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	575,700	575,700	560,700
Solid Waste Program Fund	10,500	10,500	10,500
Senior Services Fund	27,000	27,000	26,472
Transfers (out)			
General Fund	-	(5,000)	(5,000)
Community Outreach Building Fund	-	(500,000)	(500,000)
	<hr/>		
Total other financing sources (uses)	613,200	108,200	92,672
NET CHANGE IN FUND BALANCE	\$ (681,700)	\$ (681,700)	(227,005)
FUND BALANCE, JANUARY 1, 2008			2,256,654
FUND BALANCE, DECEMBER 31, 2008			\$ 2,029,649

(See independent auditor's report.)

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

December 31, 2008

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
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%
2008	34,992,577	43,180,157	81.04%	8,187,580	17,268,922	47.41%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

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)
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%
2008	988,473	1,355,448	72.93%	366,975	252,510	145.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2008

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)
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%
2008	13,892,834	23,830,777	58.30%	9,937,943	6,081,244	163.42%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFIT PLAN

December 31, 2008

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)
2008	\$ -	\$ 294,626	0.00%	\$ 294,626	\$ 24,834,815	1.19%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2008	1,483,400	1,483,400	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2008	32,675	32,675	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2008	1,083,070	1,083,070	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFIT PLAN

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 20,996	\$ 24,898	84.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

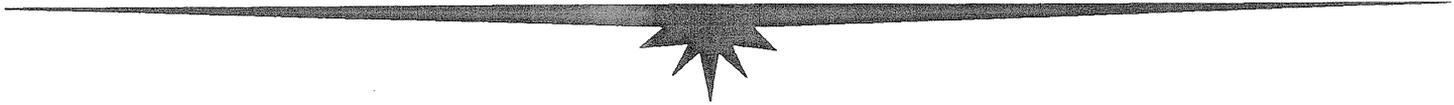
December 31, 2008

1. BUDGETS

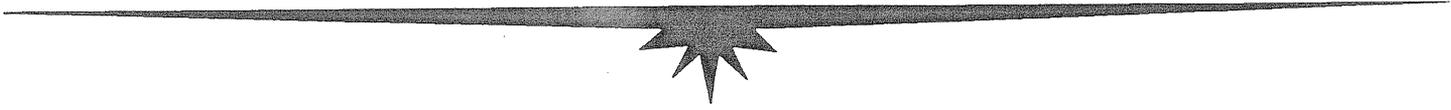
All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next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



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 6,810,000	\$ 5,125,000	\$ 5,219,490
Property taxes - FICA/IMRF	2,200,000	2,200,000	2,188,560
Property taxes - public building maintenance	-	1,685,000	1,675,820
Replacement taxes	600,000	600,000	666,364
Inheritance tax	80,000	80,000	64,950
Mobile home tax	10,000	10,000	9,961
Sales tax (.01)	400,000	400,000	396,626
Sales tax (.0025)	4,500,000	4,500,000	6,093,039
Local use tax	215,000	215,000	227,450
State income tax	1,560,000	1,560,000	1,467,063
Games tax	1,000	1,000	1,215
Total taxes	16,376,000	16,376,000	18,010,538
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,020
Beer and liquor licenses	2,500	2,500	2,300
Landfill licenses	-	-	50
Franchise fees	35,000	35,000	48,773
Building permits	90,000	90,000	39,530
Raffle permits	-	-	25
Temporary sign permits	500	500	300
Total licenses and permits	130,000	130,000	93,998
INTERGOVERNMENTAL			
Federal grants	410,300	410,300	427,110
State grants	620,000	620,000	766,928
Total intergovernmental	1,030,300	1,030,300	1,194,038
CHARGES FOR SERVICES			
Office fees	1,625,300	1,625,300	1,751,773
Passport fees	35,000	35,000	17,040
Marriage licenses	10,000	10,000	14,659
Revenue stamps	350,000	350,000	176,911
Copying services	50,900	50,900	47,545
Early voting	4,000	4,000	4,047
GIS recording fee	300,000	300,000	222,197
Assessments	2,000	2,000	2,572
Administrative fees	7,500	7,500	24,730
Regional plan commission	7,000	7,000	7,000
Contract policing	45,000	45,000	41,454
Recordings	420,000	420,000	304,219
Work release	20,000	20,000	17,544
Special event salary reimbursement	30,000	30,000	-
Police communications	88,000	88,000	113,850
Zoning hearing fees	12,000	12,000	8,222

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Communication contracts	\$ 872,000	\$ 872,000	\$ 899,500
Electronic monitoring	32,000	32,000	40,883
Leads connection	2,000	2,000	3,000
Drug testing	6,500	6,500	6,613
Private pay	-	-	7,175
Victim impact panel	18,000	18,000	16,487
Copying services	1,000	1,000	1,200
Sale of stock paper	10,000	10,000	11,873
In-house copies	21,000	21,000	26,739
In-house printing	22,000	22,000	42,124
Building re-inspection	1,200	1,200	465
Police special event reimbursements	70,000	70,000	69,318
Police partnerships	300,000	300,000	308,423
Medical costs	20,000	20,000	27,056
	<u>4,382,400</u>	<u>4,382,400</u>	<u>4,214,619</u>
FINES AND FORFEITS			
Traffic fines	425,000	425,000	376,447
Criminal fines	375,000	375,000	406,070
Court system fees	65,000	65,000	60,611
Zoning violation fees	-	-	900
Forfeits - DUI	15,000	15,000	20,884
Bond fees	12,000	12,000	10,631
Drug fines	17,500	17,500	30,235
	<u>909,500</u>	<u>909,500</u>	<u>905,778</u>
	<u>477,000</u>	<u>477,000</u>	<u>271,272</u>
INVESTMENT INCOME			
MISCELLANEOUS			
Sale of property	2,000	2,000	4,264
Land rentals	2,000	2,000	1,658
Building rentals	-	-	3,000
Telecommunications commission	45,000	45,000	35,054
E-911	25,000	25,000	25,000
Tower rental	27,000	27,000	30,418
Sale of publications	100	100	74
Prisoner - transportation	7,000	7,000	6,062
Prepaid judicial copies	1,000	1,000	1,615
Reimbursements	15,000	15,000	35,905
Unclaimed fees	2,000	2,000	39,466
Services reimbursement	-	-	86,112
Other miscellaneous	3,100	3,100	71,748
	<u>129,200</u>	<u>129,200</u>	<u>340,376</u>
TOTAL REVENUES	<u>\$ 23,434,400</u>	<u>\$ 23,434,400</u>	<u>\$ 25,030,619</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 300,000	\$ 300,000	\$ 222,197
Miscellaneous			
E-911	25,000	25,000	25,000
Workers' compensation salary	-	-	11,975
Total information management office	<u>325,000</u>	<u>325,000</u>	<u>259,172</u>
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	2,300
Raffle permits	-	-	25
Landfill licenses	-	-	50
Total licenses and permits	<u>2,500</u>	<u>2,500</u>	<u>2,375</u>
Charges for services			
Marriage licenses	10,000	10,000	14,659
Office fees	30,000	30,000	36,550
Passport fees	35,000	35,000	17,040
Revenue stamps	350,000	350,000	176,911
Copying services	50,000	50,000	46,037
Recordings	420,000	420,000	304,219
Total charges for services	<u>895,000</u>	<u>895,000</u>	<u>595,416</u>
Total County Clerk and Recorder	<u>897,500</u>	<u>897,500</u>	<u>597,791</u>
Treasurer			
Charges for services			
Office fees	35,000	35,000	47,218
Investment income			
Interest	435,000	435,000	252,184
Interest - government	30,000	30,000	13,788
Total investment income	<u>465,000</u>	<u>465,000</u>	<u>265,972</u>
Total Treasurer	<u>500,000</u>	<u>500,000</u>	<u>313,190</u>
Supervisor of Assessments			
Intergovernmental			
State grant	40,000	40,000	43,932
Charges for services			
Assessments	2,000	2,000	2,572

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 526
Total Supervisor of Assessments	43,000	43,000	47,030
Elections			
Intergovernmental			
Salary reimbursements	19,000	19,000	16,500
Federal grants	-	-	45,524
Total intergovernmental	19,000	19,000	62,024
Charges for services			
Early voting	4,000	4,000	4,047
Copying services	800	800	1,421
Total charges for services	4,800	4,800	5,468
Total elections	23,800	23,800	67,492
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	1,850
State grants - operating	-	-	95,352
Total regional office of education	-	-	97,202
Planning and zoning			
Licenses and permits			
Building permits	90,000	90,000	39,530
Temporary sign permits	500	500	300
Total licenses and permits	90,500	90,500	39,830
Charges for services			
Building re-inspection	1,200	1,200	465
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	12,000	12,000	8,222
Copying services	100	100	87
Total charges for services	20,300	20,300	15,774
Fines and forfeits			
Code violations	-	-	900
Miscellaneous			
Sale of publications	100	100	74
Other miscellaneous	100	100	149
Total miscellaneous	200	200	223
Total planning and zoning	111,000	111,000	56,727

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 6,810,000	\$ 5,125,000	\$ 5,219,490
Property taxes - FICA/IMRF	2,200,000	2,200,000	2,188,560
Property taxes - public building maintenance	-	1,685,000	1,675,820
Replacement taxes	600,000	600,000	666,364
Inheritance tax	80,000	80,000	64,950
Mobile home tax	10,000	10,000	9,961
Sales tax (.01)	400,000	400,000	396,626
Sales tax (.0025)	4,500,000	4,500,000	6,093,039
Local use tax	215,000	215,000	227,450
State income tax	1,560,000	1,560,000	1,467,063
Games tax	1,000	1,000	1,215
Total taxes	<u>16,376,000</u>	<u>16,376,000</u>	<u>18,010,538</u>
Licenses and permits			
Franchise fees	35,000	35,000	48,773
Intergovernmental			
5311 VAC grant	360,000	360,000	349,180
Other grants	20,000	20,000	10,000
Total intergovernmental	<u>380,000</u>	<u>380,000</u>	<u>359,180</u>
Miscellaneous			
Sale of property	2,000	2,000	4,264
Land rentals	2,000	2,000	1,658
Building rentals	-	-	3,000
Unclaimed fees	2,000	2,000	39,466
Services reimbursement	-	-	86,112
Other miscellaneous	1,000	1,000	21,814
Total miscellaneous	<u>7,000</u>	<u>7,000</u>	<u>156,314</u>
Total other	<u>16,798,000</u>	<u>16,798,000</u>	<u>18,574,805</u>
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	10,000	10,000	11,873
In-house copies	21,000	21,000	26,739
In-house printing	22,000	22,000	42,124
Total charges for services	<u>54,000</u>	<u>54,000</u>	<u>81,936</u>
Total general government	<u>18,752,300</u>	<u>18,752,300</u>	<u>20,095,345</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	\$ -	\$ -	\$ 2,140
Total Sheriff's merit commission	-	-	2,140
Circuit Clerk			
Charges for services			
Office fees	500,000	500,000	553,396
County fees	790,000	790,000	792,375
Administration fees	7,500	7,500	22,590
Total charges for services	1,297,500	1,297,500	1,368,361
Fines and forfeits			
Traffic fines	425,000	425,000	376,447
Criminal fines	375,000	375,000	406,070
Drug fines	17,500	17,500	30,235
Total fines and forfeits	817,500	817,500	812,752
Investment income			
Interest	12,000	12,000	5,300
Total Circuit Clerk	2,127,000	2,127,000	2,186,413
Judiciary			
Fines and forfeits			
Court system fees	65,000	65,000	60,611
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,615
Workers' compensation salary	-	-	144
Total miscellaneous	1,000	1,000	1,759
Total judiciary	66,000	66,000	62,370
Court services			
Intergovernmental			
State grant - operating	153,000	153,000	165,197
Juvenile placement reimbursement	-	-	10,700
State aid	4,000	4,000	4,977
Total intergovernmental	157,000	157,000	180,874
Charges for services			
Leads connection	2,000	2,000	3,000
Drug testing	6,500	6,500	6,613
Private pay	-	-	7,175
Victim impact panel	18,000	18,000	16,487
Total charges for services	26,500	26,500	33,275

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Miscellaneous			
DeKalb Community Foundation	\$ 1,000	\$ 1,000	\$ -
Total court services	184,500	184,500	214,149
Coroner			
Licenses and permits			
Cremation permits	2,000	2,000	3,020
Charges for services			
Office fees	300	300	560
Total coroner	2,300	2,300	3,580
Sheriff			
Intergovernmental			
Social Security incentive program	-	-	400
State sheriff schooling	8,000	8,000	4,609
Total intergovernmental	8,000	8,000	5,009
Charges for services			
Office fees	160,000	160,000	211,125
Contract policing	45,000	45,000	41,454
Special event salary reimbursement	70,000	70,000	69,318
Police partnerships	300,000	300,000	308,423
Total charges for services	575,000	575,000	630,320
Fines and forfeits			
Forfeits - DUI	15,000	15,000	20,884
Miscellaneous			
Workers' compensation salary	-	-	36,673
Tower rental	27,000	27,000	30,417
Total miscellaneous	27,000	27,000	67,090
Total sheriff	625,000	625,000	723,303
Sheriff's communication			
Charges for services			
Police communications	88,000	88,000	113,850
Communication contracts	872,000	872,000	899,500
Special event salary reimbursement	10,000	10,000	-
Total charges for services	970,000	970,000	1,013,350
Total sheriff's communication	970,000	970,000	1,013,350

(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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Intergovernmental			
Social security incentive program	\$ 2,000	\$ 2,000	\$ 3,600
State sheriff schooling	12,000	12,000	24,296
Total intergovernmental	<u>14,000</u>	<u>14,000</u>	<u>27,896</u>
Charges for services			
Electronic monitoring	32,000	32,000	40,883
Special event salary reimbursement	20,000	20,000	-
Work release	20,000	20,000	17,544
Medical costs	20,000	20,000	27,056
Total charges for services	<u>92,000</u>	<u>92,000</u>	<u>85,483</u>
Fines and forfeits			
Bond fees	12,000	12,000	10,631
Miscellaneous			
Telecommunications commission	45,000	45,000	35,054
Prisoner - transportation	7,000	7,000	6,062
Total miscellaneous	<u>52,000</u>	<u>52,000</u>	<u>41,116</u>
Total sheriff's corrections	<u>170,000</u>	<u>170,000</u>	<u>165,126</u>
State's attorney			
Intergovernmental			
State grant - operating	169,000	169,000	169,629
State aid - IV program	95,000	95,000	95,497
State grant - victim witness	26,000	26,000	26,001
Total intergovernmental	<u>290,000</u>	<u>290,000</u>	<u>291,127</u>
Charges for services			
Office fees	110,000	110,000	110,549
Miscellaneous			
Other miscellaneous	-	-	278
Total miscellaneous	<u>-</u>	<u>-</u>	<u>278</u>
Total state's attorney	<u>400,000</u>	<u>400,000</u>	<u>401,954</u>
Public defender			
Miscellaneous			
Client reimbursement	15,000	15,000	35,905
Intergovernmental			
State reimbursement	92,000	92,000	96,238
Total public defender	<u>107,000</u>	<u>107,000</u>	<u>132,143</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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State grant - operating	\$ 6,300	\$ 6,300	\$ -
Federal grant - operating	24,000	24,000	30,556
Total intergovernmental	<u>30,300</u>	<u>30,300</u>	<u>30,556</u>
Miscellaneous			
Other miscellaneous	-	-	190
Total emergency services	<u>30,300</u>	<u>30,300</u>	<u>30,746</u>
Total public safety	<u>4,682,100</u>	<u>4,682,100</u>	<u>4,935,274</u>
TOTAL REVENUES	<u>\$ 23,434,400</u>	<u>\$ 23,434,400</u>	<u>\$ 25,030,619</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 395,600	\$ 392,600	\$ 381,854
Finance	597,000	577,000	544,112
County Clerk and Recorder	561,900	561,900	550,473
Regional Superintendent of Schools	105,200	205,200	200,114
Treasurer	304,500	302,500	286,642
Supervisor of Assessments	466,400	464,400	440,647
Elections	387,800	528,300	525,271
Planning and zoning	447,000	441,000	383,099
Information management office	938,200	788,200	721,241
Other	1,819,300	1,496,000	1,405,088
Facilities management	1,571,000	1,661,000	1,568,876
Total general government	7,593,900	7,418,100	7,007,417
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	7,511,900	7,336,100	6,925,417
PUBLIC SAFETY			
Circuit Clerk	1,110,200	1,110,200	1,104,864
Judiciary	499,100	499,100	441,269
Court services	1,166,200	1,166,200	1,147,991
Jury commission	125,800	125,800	104,080
Coroner	193,000	188,000	180,338
Sheriff	5,385,500	5,069,500	5,048,843
Sheriff's auxiliary	14,400	14,400	7,486
Sheriff's merit commission	30,500	34,500	32,035
Sheriff's communication	2,250,200	2,150,200	2,025,996
Sheriff's corrections	2,858,800	3,258,800	3,145,359
State's attorney	1,624,500	1,624,500	1,572,643
Public defender	758,200	758,200	682,912
Emergency services	134,000	134,000	135,232
Total public safety	16,150,400	16,133,400	15,629,048
Less chargebacks to other funds	(30,000)	(30,000)	(32,733)
Net public safety	16,120,400	16,103,400	15,596,315
TOTAL EXPENDITURES	\$ 23,632,300	\$ 23,439,500	\$ 22,521,732

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 219,000	\$ 219,000	\$ 214,816
Board and commissions	60,000	60,000	57,240
Overtime	7,000	7,000	7,132
Longevity pay	1,500	1,500	1,456
Deferred compensation	7,500	7,500	7,202
FICA	23,000	23,000	19,205
IMRF	15,000	15,000	17,187
Health insurance	14,000	14,000	13,728
Life insurance	400	400	302
Unemployment insurance	600	600	315
Total salaries and benefits	<u>348,000</u>	<u>348,000</u>	<u>338,583</u>
Capital improvements			
Vehicles	3,000	-	-
Computer equipment	1,600	1,600	1,530
Total capital improvements	<u>4,600</u>	<u>1,600</u>	<u>1,530</u>
Commodities and services			
Travel	17,000	17,000	14,750
Meetings	800	800	964
Memberships	6,000	6,000	4,925
Maintenance - vehicles	800	800	794
Telephone	1,300	1,300	1,497
Postage	2,000	2,000	2,728
Employee recognition	100	100	-
In-house copies	1,500	1,500	2,940
Copies - external	100	100	618
Per diem and expenses	7,200	7,200	7,723
Total commodities and services	<u>36,800</u>	<u>36,800</u>	<u>36,939</u>
Supplies and materials			
Supplies	6,000	6,000	4,762
Periodicals and subscriptions	200	200	40
Total supplies and materials	<u>6,200</u>	<u>6,200</u>	<u>4,802</u>
Total County Board	<u>\$ 395,600</u>	<u>\$ 392,600</u>	<u>\$ 381,854</u>
Finance			
Salaries and benefits			
Salaries	\$ 355,000	\$ 355,000	\$ 349,516
Overtime	8,000	8,000	5,021
Longevity pay	6,000	6,000	5,759
Deferred compensation	6,000	6,000	5,954
FICA	29,000	29,000	24,184
IMRF	31,000	31,000	28,992
Health insurance	62,000	62,000	63,323
Life insurance	1,500	1,500	1,058
Unemployment insurance	1,500	1,500	762
Total salaries and benefits	<u>500,000</u>	<u>500,000</u>	<u>484,569</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 258
Computer equipment	5,000	5,000	4,812
Software set-aside program	20,000	-	-
Total capital improvements	<u>26,000</u>	<u>6,000</u>	<u>5,070</u>
Commodities and services			
Travel	6,000	6,000	620
School of instruction	4,000	4,000	1,063
Meetings - hosting	300	300	96
Public notices	300	300	334
Memberships	800	800	685
Maintenance - equipment	1,000	1,000	-
Maintenance - software	33,000	33,000	30,962
Telephone	600	600	554
Flexible benefits program	7,000	7,000	7,506
Postage	4,500	4,500	3,691
In-house copies	3,500	3,500	1,897
Commercial services	4,000	4,000	3,506
Total commodities and services	<u>65,000</u>	<u>65,000</u>	<u>50,914</u>
Supplies and materials			
Supplies	5,500	5,500	3,269
Periodicals and subscriptions	500	500	290
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>3,559</u>
Total finance	<u>\$ 597,000</u>	<u>\$ 577,000</u>	<u>\$ 544,112</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 352,000	\$ 352,000	\$ 348,531
Overtime	10,000	10,000	12,616
Longevity pay	8,000	8,000	7,495
Deferred compensation	3,000	3,000	2,262
FICA	29,000	29,000	26,463
IMRF	30,000	30,000	30,356
Health insurance	85,000	85,000	90,864
Life insurance	2,000	2,000	1,512
Unemployment insurance	2,000	2,000	899
Total salaries and benefits	<u>521,000</u>	<u>521,000</u>	<u>520,998</u>
Capital improvements			
Office furniture and equipment	200	200	163
Book restoration	1,500	1,500	1,161
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>1,324</u>
Commodities and services			
Travel	1,500	1,500	745
School of instruction	200	200	100
Public notices	100	100	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Commodities and services (Continued)			
Memberships	\$ 500	\$ 500	\$ 155
Maintenance - equipment	4,500	4,500	1,669
Postage	13,500	13,500	11,463
In-house copies	5,600	5,600	4,391
Vital records	1,700	1,700	1,805
Total commodities and services	<u>27,600</u>	<u>27,600</u>	<u>20,328</u>
Supplies and materials			
Supplies	11,500	11,500	7,823
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>11,600</u>	<u>11,600</u>	<u>7,823</u>
Total County Clerk and Recorder	<u>\$ 561,900</u>	<u>\$ 561,900</u>	<u>\$ 550,473</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 33,300	\$ 133,300	\$ 126,050
Part-time	15,500	15,500	9,582
Longevity pay	1,500	1,500	1,365
FICA	4,000	4,000	10,376
IMRF	3,000	3,000	7,312
Health insurance	6,000	6,000	5,832
Life insurance	200	200	151
Unemployment insurance	500	500	659
Total salaries and benefits	<u>64,000</u>	<u>164,000</u>	<u>161,327</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,691</u>
Commodities and services			
Travel	8,000	8,000	7,483
Public notices	400	400	590
Memberships	2,200	2,200	1,880
Maintenance - equipment	500	500	434
Postage	2,100	2,100	1,557
Telephone	3,500	3,500	3,126
Commercial services	100	100	-
Data processing services	700	700	-
Rental of space	11,400	11,400	11,664
Rental of equipment	3,400	3,400	4,025
Total commodities and services	<u>32,300</u>	<u>32,300</u>	<u>30,759</u>
Supplies and materials			
Supplies	2,500	2,500	2,077
Books and subscriptions	400	400	260
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>2,337</u>
Total Regional Superintendent of Schools	<u>\$ 105,200</u>	<u>\$ 205,200</u>	<u>\$ 200,114</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer			
Salaries and benefits			
Salaries	\$ 192,000	\$ 192,000	\$ 184,179
Overtime	5,000	5,000	2,910
Longevity pay	2,300	2,300	2,144
Deferred compensation	2,500	2,500	2,262
FICA	16,000	16,000	15,578
IMRF	15,500	15,500	14,445
Health insurance	22,000	22,000	21,360
Life insurance	700	700	605
Unemployment insurance	1,000	1,000	484
Total salaries and benefits	<u>257,000</u>	<u>257,000</u>	<u>243,967</u>
Capital improvements			
Equipment set-aside	2,000	-	-
Office furniture and equipment	-	100	100
Computer equipment	5,000	4,900	2,420
Total capital improvements	<u>7,000</u>	<u>5,000</u>	<u>2,520</u>
Commodities and services			
Travel	5,200	4,900	1,614
School of instruction	800	800	584
Public notices	2,700	2,800	2,784
Memberships	700	800	715
Maintenance - equipment	500	600	501
Postage	16,400	16,400	21,226
In-house copies	900	900	441
Commercial services	6,100	6,100	6,038
Data processing services	2,000	2,000	1,584
Total commodities and services	<u>35,300</u>	<u>35,300</u>	<u>35,487</u>
Supplies and materials			
Supplies	4,500	4,500	4,214
Periodicals and subscriptions	700	700	454
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>4,668</u>
Total Treasurer	<u>\$ 304,500</u>	<u>\$ 302,500</u>	<u>\$ 286,642</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 255,000	\$ 255,000	\$ 251,813
Boards and commissions	27,500	27,500	27,200
Overtime	3,000	3,000	580
Longevity pay	3,500	3,500	2,778
Deferred compensation	4,000	4,000	4,186
FICA	23,000	23,000	20,830
IMRF	21,000	21,000	20,466
Health insurance	52,000	52,000	52,284
Life insurance	1,000	1,000	882
Unemployment insurance	2,000	2,000	1,164
Total salaries and benefits	<u>392,000</u>	<u>392,000</u>	<u>382,183</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Capital improvements			
Office furniture and small equipment	\$ 300	\$ 300	\$ -
Computer equipment	3,500	3,500	2,332
Equipment set-aside	2,000	-	-
Total capital improvements	<u>5,800</u>	<u>3,800</u>	<u>2,332</u>
Commodities and services			
Travel	2,500	2,500	2,510
School of instruction	1,800	1,800	841
Public notices	24,000	24,000	23,651
Memberships	400	400	390
Maintenance - equipment	1,600	1,600	351
Maintenance	7,000	7,000	4,488
Postage	10,000	10,000	9,083
In-house copies	1,700	1,700	1,466
Per diem and expenses	1,600	1,600	1,664
Commercial services	1,400	1,400	243
Professional services	5,500	5,500	135
Software	2,000	2,000	5,500
Data processing services	1,800	1,800	-
Total commodities and services	<u>61,300</u>	<u>61,300</u>	<u>50,322</u>
Supplies and materials			
Supplies	6,000	6,000	4,733
Mapping supplies	700	700	563
Periodicals and subscriptions	600	600	514
Total supplies and materials	<u>7,300</u>	<u>7,300</u>	<u>5,810</u>
Total Supervisor of Assessments	<u>\$ 466,400</u>	<u>\$ 464,400</u>	<u>\$ 440,647</u>
Elections			
Salaries and benefits			
Salaries	\$ 79,000	\$ 79,000	\$ 82,926
Part-time	2,000	2,000	-
Overtime	6,000	10,000	10,070
Longevity pay	3,000	3,000	2,384
FICA	7,000	7,000	6,367
IMRF	7,000	7,000	7,334
Health insurance	24,000	24,000	23,592
Life insurance	1,000	1,000	454
Unemployment insurance	1,000	1,000	340
Total salaries and benefits	<u>130,000</u>	<u>134,000</u>	<u>133,467</u>
Capital improvements			
Office furniture and small equipment	200	44,700	44,544
Total capital improvements	<u>200</u>	<u>44,700</u>	<u>44,544</u>
Commodities and services			
Travel	1,300	1,300	1,442
School of instruction	200	200	-
Public notices	7,000	7,000	12,288
Memberships	100	100	-
Maintenance - equipment	5,000	5,000	4,300

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services (Continued)			
Early voting expenses	\$ -	\$ -	\$ 4,302
Postage	8,000	8,000	8,627
In-house copies	2,000	2,000	2,446
Per diem and expenses	93,000	185,000	141,554
Commercial services	100,000	100,000	120,965
Data processing services	33,000	33,000	43,612
Total commodities and services	249,600	341,600	339,536
Supplies and materials			
Supplies	8,000	8,000	7,724
Total elections	\$ 387,800	\$ 528,300	\$ 525,271
Planning and zoning			
Salaries and benefits			
Salaries	\$ 295,000	\$ 295,000	\$ 259,327
Overtime	1,000	1,000	411
Longevity pay	1,500	1,500	1,065
Deferred compensation	4,000	4,000	3,744
FICA	23,000	23,000	18,488
IMRF	25,000	25,000	20,780
Health insurance	48,000	48,000	53,544
Life insurance	1,000	1,000	756
Unemployment insurance	1,500	1,500	549
Total salaries and benefits	400,000	400,000	358,664
Capital improvements			
Vehicles	6,000	-	-
Office furniture and equipment	400	400	190
Computer equipment	1,900	1,900	1,297
Total capital improvements	8,300	2,300	1,487
Commodities and services			
Travel	2,500	2,500	2,573
School of instruction	1,800	1,800	1,744
Meetings - hosting	200	200	-
Public notices	5,000	5,000	1,876
Memberships	2,000	2,000	1,365
Maintenance - vehicles	2,500	2,500	575
Maintenance - equipment	300	300	-
Postage	2,500	2,500	1,255
In-house copies	1,500	1,500	519
Telephone	1,300	1,300	804
Zoning officer	10,000	10,000	6,319
Mileage - boards	600	600	585
Per diem and expenses	500	500	243
Total commodities and services	30,700	30,700	17,858

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 2,345
Periodicals and subscriptions	1,500	1,500	202
Fuels and lubricants	3,000	3,000	2,543
Total supplies and materials	8,000	8,000	5,090
Total planning and zoning	\$ 447,000	\$ 441,000	\$ 383,099
Information management office			
Salaries and benefits			
Salaries	\$ 527,000	\$ 527,000	\$ 481,731
Workers' compensation insurance	-	-	11,333
Overtime	4,500	4,500	9,662
On call	4,000	4,000	910
Longevity pay	4,000	4,000	3,313
Deferred compensation	4,500	4,500	3,536
FICA	42,000	42,000	36,194
IMRF	44,000	44,000	39,287
Health insurance	75,000	75,000	59,916
Life insurance	2,000	2,000	1,235
Unemployment insurance	2,000	2,000	1,004
Total salaries and benefits	709,000	709,000	648,121
Capital improvements			
Office furniture	600	600	-
Computer equipment	10,400	10,400	6,411
Equipment set-aside program	150,000	-	-
Total capital improvements	161,000	11,000	6,411
Commodities and services			
Travel	2,500	2,500	1,876
School of instruction	9,500	9,500	4,068
Mileage	3,000	3,000	510
Memberships	300	300	90
Maintenance - equipment	-	-	64
Maintenance - software	21,500	21,500	19,567
Postage	200	200	108
In-house copies	500	500	146
Telephone	4,000	4,000	8,554
Professional services	7,600	7,600	2,425
Commercial services	1,000	1,000	1,686
Internet	500	500	-
Communication	500	500	2,324
Software acquisition	9,000	9,000	17,207
Total commodities and services	60,100	60,100	58,625
Supplies and materials			
Supplies	1,800	1,800	2,324
Copies - outside	400	400	-
Technical supplies	3,000	3,000	3,386

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials (Continued)			
Mapping supplies	\$ 1,500	\$ 1,500	\$ 1,156
Periodicals and subscriptions	1,400	1,400	1,218
Total supplies and materials	<u>8,100</u>	<u>8,100</u>	<u>8,084</u>
Total information management office	<u>\$ 938,200</u>	<u>\$ 788,200</u>	<u>\$ 721,241</u>
Other			
Salaries and benefits			
Salaries	\$ 10,000	\$ 10,000	\$ 85,418
Employee bonus program	10,000	10,000	-
Overtime	-	-	1,111
Paid hours off contingency	10,000	10,000	4,267
IMRF	-	-	341
Total salaries and benefits	<u>30,000</u>	<u>30,000</u>	<u>91,137</u>
Capital improvements			
Community Outreach Building	50,000	-	-
Public Safety Building	200,000	-	-
Computer equipment	10,000	-	-
Vehicles	10,000	-	-
Federal grants - operating	20,000	20,000	-
Total capital improvements	<u>290,000</u>	<u>20,000</u>	<u>-</u>
Commodities and services			
Telephone system - Sycamore campus	500,000	500,000	539,192
Telephone system - Health facility campus	150,000	150,000	-
Public notices	1,000	1,000	600
Meetings	2,000	2,000	161
Maintenance - equipment	3,000	3,000	1,185
Maintenance - building	93,300	40,000	35,861
Special programs	5,000	5,000	3,955
Voluntary Action Center pass through	360,000	360,000	345,971
Property tax payment	6,000	6,000	230
CASA	25,000	25,000	25,000
Extension unit	30,000	30,000	30,000
Economic development	40,000	40,000	40,000
Telephone	3,000	3,000	1,250
Cemetery maintenance	6,000	6,000	3,737
Legislative program	1,000	1,000	-
Commercial services	12,000	12,000	9,728
Professional services	90,000	90,000	139,538
Data processing services	60,000	60,000	51,400
Communications	15,000	15,000	17,455
Internet	25,000	25,000	4,376
Court costs	5,000	5,000	-
Soil conservation match	20,000	20,000	20,000
Handicap program	1,000	1,000	-
Americans with disabilities	3,000	3,000	-
Judgment and claims	3,000	3,000	-
Employee recognition program	3,000	3,000	975
Federal lobbyist	-	-	43,033
Contingency	35,000	35,000	-
Total commodities and services	<u>1,497,300</u>	<u>1,444,000</u>	<u>1,313,647</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Supplies and materials			
Supplies	\$ 1,000	\$ 1,000	\$ 54
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>304</u>
Total other	<u>\$ 1,819,300</u>	<u>\$ 1,496,000</u>	<u>\$ 1,405,088</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 407,000	\$ 407,000	\$ 359,965
Seasonal	14,000	14,000	16,136
Overtime	25,000	25,000	29,326
On call	7,000	7,000	5,710
Longevity pay	7,000	7,000	5,762
Deferred compensation	4,000	4,000	3,312
PHO contingency	3,000	3,000	-
FICA	37,000	37,000	30,277
IMRF	37,000	37,000	32,470
Health insurance	75,000	75,000	69,858
Life insurance	2,000	2,000	1,361
Unemployment insurance	2,000	2,000	1,059
Total salaries and benefits	<u>620,000</u>	<u>620,000</u>	<u>555,236</u>
Capital improvements			
Landscaping	20,000	20,000	20,932
Americans with disabilities	7,000	7,000	7,000
Building security	10,000	10,000	5,569
Office furniture and equipment	500	500	244
Computer equipment	4,000	4,000	4,153
Specialized equipment	53,000	53,000	45,223
Building fixtures	2,500	2,500	-
Concrete repair and replacement	10,000	10,000	8,890
General painting	20,000	20,000	12,627
HVAC upgrade	10,000	10,000	4,680
Energy greening	10,000	10,000	-
Depreciation	10,000	10,000	-
Total capital improvements	<u>157,000</u>	<u>157,000</u>	<u>109,318</u>
Commodities and services			
Travel	3,500	3,500	722
Mileage - employee	1,500	1,500	737
Training	1,800	1,800	49
Memberships	500	500	648
Maintenance - equipment	64,000	64,000	54,301
Maintenance - vehicles	2,500	2,500	3,759
Maintenance - building	60,000	60,000	62,741
Rent - equipment	2,500	2,500	2,347
Leased equipment	66,000	66,000	69,143
Utilities	269,000	359,000	358,800
Telephone	75,000	75,000	84,644
Commercial services	191,000	191,000	207,461

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Commodities and services (Continued)			
Supplies	\$ 2,000	\$ 2,000	\$ 577
Postage	500	500	390
Total commodities and services	<u>739,800</u>	<u>829,800</u>	<u>846,319</u>
Supplies and materials			
Copy machine supplies	500	500	513
Printing supplies	2,500	2,500	1,822
Stock paper	45,000	45,000	48,032
Books and subscriptions	300	300	-
Clothing	2,100	2,100	1,457
Fuel	3,800	3,800	6,179
Total supplies and materials	<u>54,200</u>	<u>54,200</u>	<u>58,003</u>
Total facilities management	<u>\$ 1,571,000</u>	<u>\$ 1,661,000</u>	<u>\$ 1,568,876</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 718,000	\$ 718,000	\$ 735,555
Overtime	5,000	5,000	159
Longevity pay	13,000	13,000	12,242
Deferred compensation	3,000	3,000	2,314
FICA	57,000	57,000	54,588
IMRF	60,000	60,000	58,904
Health insurance	150,000	138,000	128,130
Life insurance	3,000	3,000	2,670
Unemployment insurance	4,000	4,000	2,251
Total salaries and benefits	<u>1,013,000</u>	<u>1,001,000</u>	<u>996,813</u>
Capital improvements			
Office furniture and equipment	<u>5,200</u>	<u>7,200</u>	<u>7,136</u>
Commodities and services			
Travel	10,000	10,000	9,500
Public notices	500	500	326
Memberships	2,000	2,000	1,675
Telephone	1,500	1,500	1,860
Commercial services	2,000	2,000	1,758
Professional services	2,500	2,500	2,822
Postage	15,000	15,000	15,522
In-house copies	18,000	18,000	18,516
Total commodities and services	<u>51,500</u>	<u>51,500</u>	<u>51,979</u>
Supplies and materials			
Supplies	\$ 40,000	\$ 50,000	\$ 48,817
Periodicals and subscriptions	500	500	119
Total supplies and materials	<u>40,500</u>	<u>50,500</u>	<u>48,936</u>
Total Circuit Clerk	<u>\$ 1,110,200</u>	<u>\$ 1,110,200</u>	<u>\$ 1,104,864</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary			
Salaries and benefits			
Salaries	\$ 284,000	\$ 284,000	\$ 260,460
Workers' compensation insurance	-	-	145
Overtime	500	500	75
Longevity pay	3,000	3,000	2,539
FICA	23,000	23,000	18,535
IMRF	18,500	18,500	13,549
Health insurance	56,000	56,000	58,694
Life insurance	1,000	1,000	903
Unemployment insurance	2,000	2,000	1,437
Total salaries and benefits	<u>388,000</u>	<u>388,000</u>	<u>356,337</u>
Capital improvements			
Office furniture and equipment	2,000	2,000	2,064
Computer equipment	2,500	3,500	2,955
Total capital improvements	<u>4,500</u>	<u>5,500</u>	<u>5,019</u>
Commodities and services			
Travel	2,000	2,000	3,906
Meetings	500	500	864
Memberships	2,500	2,500	3,169
Maintenance - equipment	300	300	-
Postage	700	700	515
In-house copies	500	500	369
Legal transcripts	18,000	18,000	5,402
Appointed attorneys	30,000	29,000	-
Commercial services	-	-	-
Investigations	1,000	1,000	-
Telephone	100	100	39
Medical expense	3,000	3,000	-
Professional services	35,000	35,000	46,556
Total commodities and services	<u>93,600</u>	<u>92,600</u>	<u>60,820</u>
Supplies and materials			
Supplies	3,500	3,500	3,786
Periodicals and subscriptions	9,000	9,000	14,659
Clothing	500	500	648
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>19,093</u>
Total judiciary	<u>\$ 499,100</u>	<u>\$ 499,100</u>	<u>\$ 441,269</u>
Court services			
Salaries and benefits			
Salaries	\$ 633,000	\$ 633,000	\$ 611,418
Longevity pay	4,000	4,000	3,185
FICA	50,000	50,000	45,505
IMRF	52,000	52,000	49,649
SLEP	-	-	107
Health insurance	110,000	60,000	84,893
Life insurance	3,000	3,000	2,306
Unemployment insurance	3,000	3,000	1,602
Total salaries and benefits	<u>855,000</u>	<u>805,000</u>	<u>798,665</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Capital improvements			
Office furniture and equipment	400	400	317
Computer equipment	600	600	191
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>508</u>
Commodities and services			
Travel	16,300	16,300	11,062
Maintenance - equipment	500	500	239
Postage	3,500	3,500	3,588
In-house copies	3,500	3,500	2,176
Telephone	5,500	5,500	4,816
Special programs	2,500	2,500	1,642
Drug testing	5,000	5,000	4,337
Medical expense	1,000	1,000	100
Professional services	5,000	5,000	4,115
Commercial services	11,000	11,000	8,682
Commercial services - foundation	1,000	1,000	-
Detention space	125,000	125,000	63,120
Specialized care and treatment	125,000	175,000	239,098
Total commodities and services	<u>304,800</u>	<u>354,800</u>	<u>342,975</u>
Supplies and materials			
Supplies	5,000	5,000	5,244
Periodicals and subscriptions	400	400	599
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>5,843</u>
Total court services	<u>\$ 1,166,200</u>	<u>\$ 1,166,200</u>	<u>\$ 1,147,991</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 21,500	\$ 21,500	\$ 20,286
Boards and commissions	7,500	7,500	7,500
FICA	2,800	2,800	2,263
IMRF	2,000	2,000	1,767
Health insurance	1,800	1,800	1,800
Life insurance	200	200	151
Unemployment insurance	500	500	175
Total salaries and benefits	<u>36,300</u>	<u>36,300</u>	<u>33,942</u>
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Commodities and services			
Postage	6,000	6,000	7,102
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,300	1,300	1,057
Jurors' fees and expenses	80,000	80,000	61,218
Total commodities and services	<u>88,000</u>	<u>88,000</u>	<u>69,377</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission (Continued)			
Supplies and materials			
Supplies	\$ 500	\$ 500	\$ 761
Total jury commission	<u>\$ 125,800</u>	<u>\$ 125,800</u>	<u>\$ 104,080</u>
Coroner			
Salaries and benefits			
Salaries	\$ 55,000	\$ 55,000	\$ 54,110
Part-time	38,000	38,000	38,000
Longevity pay	500	500	130
Deferred compensation	1,500	1,500	1,430
FICA	7,500	7,500	7,227
IMRF	5,000	5,000	4,969
SLEP	1,500	1,500	1,269
Health insurance	15,000	15,000	14,910
Life insurance	500	500	189
Unemployment insurance	500	500	343
Total salaries and benefits	<u>125,000</u>	<u>125,000</u>	<u>122,577</u>
Capital improvements			
Vehicles	5,000	-	-
Federal grant - operating	-	-	610
Total capital improvements	<u>5,000</u>	<u>-</u>	<u>610</u>
Commodities and services			
Travel	5,500	5,500	3,695
School of instruction	2,500	2,500	135
Memberships	900	900	745
Maintenance - equipment	500	500	60
Maintenance - vehicles	700	700	853
Rental of equipment	200	200	-
Postage	500	500	330
In-house copies	200	200	34
Telephone	4,200	4,200	4,319
Commercial services	500	500	195
Professional services	40,000	40,000	41,006
Jurors' fees and expenses	500	500	272
Total commodities and services	<u>56,200</u>	<u>56,200</u>	<u>51,644</u>
Supplies and materials			
Supplies	4,200	4,200	3,266
Clothing	500	500	205
Periodicals and subscriptions	500	500	572
Fuels and lubricants	1,600	1,600	1,464
Total supplies and materials	<u>6,800</u>	<u>6,800</u>	<u>5,507</u>
Total coroner	<u>\$ 193,000</u>	<u>\$ 188,000</u>	<u>\$ 180,338</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff			
Salaries and benefits			
Salaries	\$ 3,014,000	\$ 2,909,000	\$ 2,938,005
Overtime	220,000	220,000	280,779
On call	16,000	16,000	10,400
Supervisory differential	4,000	4,000	3,982
Premium holiday	28,000	28,000	26,454
Training pay	4,000	4,000	2,687
Continuing education	21,000	21,000	22,569
Longevity pay	50,000	50,000	46,656
Deferred compensation	4,000	4,000	3,224
PHO contingency	5,000	5,000	-
FICA	257,000	257,000	240,998
IMRF	10,000	10,000	15,814
SLEP	583,000	583,000	562,787
Health insurance	450,000	450,000	401,484
Life insurance	8,000	8,000	6,917
Unemployment insurance	9,000	9,000	4,747
Total salaries and benefits	4,683,000	4,578,000	4,567,503
Capital improvements			
Vehicles	30,000	-	-
Software set-aside	286,000	-	-
Office furniture and equipment	10,000	10,000	7,470
Computer equipment	2,000	2,000	1,911
Other equipment	7,600	7,600	3,852
Total capital improvements	335,600	19,600	13,233
Commodities and services			
Travel	10,000	10,000	14,310
School of instruction	20,000	20,000	19,024
Public notices	500	500	308
Memberships	1,000	1,000	1,187
Maintenance - vehicles	62,000	75,000	74,381
Maintenance - equipment	43,000	43,000	36,045
Postage	7,000	7,000	7,990
In-house copies	3,000	3,000	7,257
Telephone	13,000	13,000	14,727
Meetings - host expenses	1,200	1,200	1,532
Rental of equipment	200	200	-
Internal training program	5,000	31,000	30,145
DUI forfeitures	8,000	24,000	23,135
Investigation	5,000	5,000	7,197
K-9	4,000	4,000	2,535
Total commodities and services	182,900	237,900	239,773
Supplies and materials			
Supplies	11,000	11,000	11,546
Photo and microfilm supplies	2,000	2,000	778
Firearm supplies	8,000	8,000	7,750
Police supplies	7,000	7,000	5,838

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Supplies and materials (Continued)			
Fuels and lubricants	\$ 114,000	\$ 164,000	\$ 163,490
Clothing	42,000	42,000	38,932
Total supplies and materials	<u>184,000</u>	<u>234,000</u>	<u>228,334</u>
Total sheriff	<u>\$ 5,385,500</u>	<u>\$ 5,069,500</u>	<u>\$ 5,048,843</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 4,500	\$ 4,500	\$ 2,152
Commodities and services			
Maintenance - equipment	3,400	3,400	80
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,400</u>	<u>5,400</u>	<u>2,080</u>
Supplies and materials			
Police supplies	2,000	2,000	1,423
Clothing	2,500	2,500	1,831
Total supplies and materials	<u>4,500</u>	<u>4,500</u>	<u>3,254</u>
Total sheriff's auxiliary	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 7,486</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,300	\$ 6,300	\$ 4,320
FICA	600	600	330
Unemployment insurance	100	100	52
Total salaries and benefits	<u>7,000</u>	<u>7,000</u>	<u>4,702</u>
Commodities and services			
Public notices	5,000	5,000	4,198
Professional services	16,700	20,700	21,870
Medical	500	500	49
Meetings	400	400	350
Per diem and expenses	700	700	866
Postage	100	100	-
Total commodities and services	<u>23,400</u>	<u>27,400</u>	<u>27,333</u>
Supplies and materials			
Merit Commission supplies	100	100	-
Total sheriff's merit commission	<u>\$ 30,500</u>	<u>\$ 34,500</u>	<u>\$ 32,035</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,260,000	\$ 1,260,000	\$ 1,224,972
Special events	10,000	10,000	10,361
Part-time	-	-	3,564
Overtime	55,000	55,000	53,753
On call	2,000	2,000	1,200
Supervisory differential	4,000	4,000	3,433
Premium holiday	22,000	22,000	18,031

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Salaries and benefits (Continued)			
Training pay	\$ 4,000	\$ 4,000	\$ 1,023
Education pay	8,000	8,000	8,746
Longevity pay	14,000	14,000	14,113
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	108,000	108,000	97,868
SLEP	250,000	250,000	242,819
Health insurance	196,000	196,000	177,456
Life insurance	4,000	4,000	3,818
Unemployment insurance	6,000	6,000	2,718
Workers' compensation insurance	13,000	23,000	23,000
Total salaries and benefits	<u>1,986,000</u>	<u>1,996,000</u>	<u>1,886,875</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	600
Computer equipment	-	-	533
Software set-aside program	30,000	-	-
Equipment set-aside program	70,000	-	-
Communication equipment - rented space	7,200	7,200	6,737
Other equipment	10,000	10,000	9,712
Total capital improvements	<u>119,700</u>	<u>19,700</u>	<u>17,582</u>
Commodities and services			
Travel	2,900	2,900	2,765
School of instruction	3,500	3,500	2,952
Memberships	400	400	195
Maintenance - software	62,000	62,000	53,206
Maintenance - equipment	15,000	15,000	19,890
In-house copies	600	600	358
Liability Insurance	10,000	-	-
Telephone	34,000	34,000	27,013
Total commodities and services	<u>128,400</u>	<u>118,400</u>	<u>106,379</u>
Supplies and materials			
Supplies	5,000	5,000	5,377
Janitorial supplies	200	200	189
Periodicals and subscriptions	900	900	1,259
Clothing	10,000	10,000	8,335
Total supplies and materials	<u>16,100</u>	<u>16,100</u>	<u>15,160</u>
Total sheriff's communication	<u>\$ 2,250,200</u>	<u>\$ 2,150,200</u>	<u>\$ 2,025,996</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,270,000	\$ 1,270,000	\$ 1,228,053
Special events	20,000	20,000	9,034
Sheriff contract	-	-	15,219
Part-time	75,000	75,000	34,804
Overtime	46,000	46,000	82,037
On call	7,000	7,000	1,300
Supervisory differential	2,000	2,000	84

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Salaries and benefits (Continued)			
Premium holiday	\$ 15,000	\$ 15,000	\$ 17,172
Training pay	3,000	3,000	2,286
Education pay	8,000	8,000	8,677
Longevity pay	9,000	9,000	8,614
PHO contingency	-	-	607
FICA	110,000	110,000	103,850
IMRF	6,000	6,000	-
SLEP	243,000	243,000	246,507
Health insurance	238,000	238,000	169,121
Life insurance	4,000	4,000	3,440
Unemployment insurance	7,000	7,000	2,948
Total salaries and benefits	<u>2,063,000</u>	<u>2,063,000</u>	<u>1,933,753</u>
Capital improvements			
Office furniture and equipment	7,300	7,300	3,332
Computer equipment	10,600	10,600	7,137
Other equipment	8,300	8,300	13,135
Total capital improvements	<u>26,200</u>	<u>26,200</u>	<u>23,604</u>
Commodities and services			
Travel	4,000	4,000	3,061
School of instruction	3,500	3,500	4,415
Memberships	400	400	320
Maintenance - equipment	24,000	24,000	13,400
In-house copies	1,200	1,200	1,945
Internal training program	12,000	12,000	26,640
Professional services	-	-	32,930
Prisoner transportation	18,000	18,000	27,753
Detention space	300,000	700,000	623,623
Arrestees' medical costs	-	-	1,942
Electronic monitoring	45,000	45,000	57,809
Medical expense	140,000	140,000	151,951
Total commodities and services	<u>548,100</u>	<u>948,100</u>	<u>945,789</u>
Supplies and materials			
Supplies	3,500	3,500	5,760
Janitorial supplies	11,000	11,000	14,645
Inmate supplies	9,000	9,000	6,895
Police supplies	2,000	2,000	612
Clothing	18,000	18,000	17,766
Food program	178,000	178,000	196,535
Total supplies and materials	<u>221,500</u>	<u>221,500</u>	<u>242,213</u>
Total sheriff's corrections	<u>\$ 2,858,800</u>	<u>\$ 3,258,800</u>	<u>\$ 3,145,359</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,133,000	\$ 1,133,000	\$ 1,128,302
Overtime	6,000	6,000	815
Longevity pay	2,000	2,000	1,451
FICA	88,000	88,000	78,678

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney			
Salaries and benefits			
IMRF	\$ 92,000	\$ 92,000	\$ 78,238
Health insurance	174,000	159,000	148,610
Life insurance	4,000	4,000	3,163
Unemployment insurance	5,000	5,000	2,539
Total salaries and benefits	<u>1,504,000</u>	<u>1,489,000</u>	<u>1,441,796</u>
Capital improvements			
Office furniture and equipment	-	-	1,005
Computer equipment	6,000	6,000	3,932
Total capital improvements	<u>6,000</u>	<u>6,000</u>	<u>4,937</u>
Commodities and services			
Travel	4,000	4,000	5,218
School of instruction	2,500	2,500	3,217
Memberships	3,600	3,600	5,169
Maintenance - equipment	1,000	1,000	276
Witness fees	4,400	4,400	1,885
Court costs	300	300	892
Postage	10,300	10,300	11,632
In-house copies	8,800	8,800	8,886
Telephone	800	800	468
Legal transcripts	11,300	26,300	22,444
Professional services	15,400	15,400	8,907
Commercial services	14,400	14,400	16,273
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>96,800</u>	<u>111,800</u>	<u>105,267</u>
Supplies and materials			
Supplies	12,300	12,300	12,211
Periodicals and subscriptions	5,400	5,400	8,432
Total supplies and materials	<u>17,700</u>	<u>17,700</u>	<u>20,643</u>
Total state's attorney	<u>\$ 1,624,500</u>	<u>\$ 1,624,500</u>	<u>\$ 1,572,643</u>
Public defender			
Salaries and benefits			
Salaries	\$ 518,000	\$ 518,000	\$ 503,225
Longevity pay	2,000	2,000	1,547
FICA	41,000	41,000	35,031
IMRF	42,000	42,000	40,014
Health insurance	63,000	63,000	45,340
Life insurance	2,000	2,000	1,109
Unemployment insurance	2,000	2,000	1,082
Total salaries and benefits	<u>670,000</u>	<u>670,000</u>	<u>627,348</u>
Capital improvements			
Office furniture and equipment	\$ 500	\$ 500	\$ 589
Computer equipment	3,600	3,600	1,393
Total capital improvements	<u>4,100</u>	<u>4,100</u>	<u>1,982</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services			
Travel	\$ 7,200	\$ 7,200	\$ 6,562
State required travel	5,400	5,400	4,065
School of instruction	3,700	3,700	453
Mileage	4,000	4,000	752
Meetings	500	500	62
Memberships	4,200	4,200	3,173
Postage	2,000	2,000	1,049
In-house copies	2,000	2,000	1,320
Witness fees	2,000	2,000	1,573
Legal transcripts	3,500	3,500	3,181
Professional services	40,000	40,000	20,021
Commercial services	800	800	743
Total commodities and services	<u>75,300</u>	<u>75,300</u>	<u>42,954</u>
Supplies and materials			
Supplies	3,800	3,800	3,185
Periodicals and subscriptions	5,000	5,000	7,443
Total supplies and materials	<u>8,800</u>	<u>8,800</u>	<u>10,628</u>
Total public defender	<u>\$ 758,200</u>	<u>\$ 758,200</u>	<u>\$ 682,912</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 62,000	\$ 62,000	\$ 61,080
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	390
FICA	5,000	5,000	4,709
IMRF	5,000	5,000	4,903
Health insurance	9,000	9,000	8,946
Life insurance	500	500	113
Unemployment insurance	500	500	152
Total salaries and benefits	<u>86,000</u>	<u>86,000</u>	<u>82,893</u>
Capital improvements			
Computer equipment	5,100	5,100	4,359
Other equipment	10,000	10,000	10,388
Total capital improvements	<u>15,100</u>	<u>15,100</u>	<u>14,747</u>
Commodities and services			
Travel	1,500	1,500	2,429
School of instruction	1,000	1,000	499
Memberships	200	200	-
Maintenance - equipment	600	600	122
Maintenance - software	200	200	-
Maintenance - vehicles	800	800	1,015
Rental of equipment	8,000	8,000	8,602
Contributions to agencies	6,300	6,300	7,023

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Commodities and services (Continued)			
Postage	\$ 200	\$ 200	\$ 20
In-house copies	200	200	1
Internet	9,000	9,000	13,200
Telephone	800	800	821
Total commodities and services	<u>28,800</u>	<u>28,800</u>	<u>33,732</u>
Supplies and materials			
Supplies	1,800	1,800	2,313
Periodicals and subscriptions	600	600	-
Fuels and lubricants	1,700	1,700	1,547
Total supplies and materials	<u>4,100</u>	<u>4,100</u>	<u>3,860</u>
Total emergency services	<u>\$ 134,000</u>	<u>\$ 134,000</u>	<u>\$ 135,232</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 465,000	\$ 465,000	\$ 462,610
Total taxes	465,000	465,000	462,610
LICENSES AND PERMITS			
Animal control licenses	187,400	187,400	200,205
Septic permits and licenses	23,300	23,300	15,525
Well permits	9,000	9,000	5,940
Restaurant permits	133,000	133,000	140,153
Septic inspections	7,500	7,500	3,220
Well inspections	8,500	8,500	4,733
Tanning booth inspections	2,300	2,300	2,050
Total licenses and permits	371,000	371,000	371,826
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,300,000	2,300,000	2,090,476
State aid - home nursing	40,000	40,000	15,023
State aid - family planning	40,000	40,000	95,450
State grant - FCM match	246,000	246,000	238,227
State grant - planning prepared	135,000	135,000	130,032
State grant - WIC	288,200	288,200	289,400
State aid - well child	40,000	40,000	57,944
State aid - immunizations	40,000	40,000	72,340
State grant - basic health	145,500	145,500	195,903
State grant - vision and hearing	21,100	21,100	19,834
State grant - vector prevention	1,000	1,000	2,000
State grant - Title X - family planning	184,900	184,900	226,440
State grant - case management	259,500	259,500	258,845
State grant - adolescent health	15,000	15,000	43,931
State grant - AIDS	63,500	63,500	64,250
State grant - tobacco	30,600	30,600	30,038
State grant - HIV case management	48,800	48,800	73,541
State grant - STD prevention	-	-	10,000
Total intergovernmental revenue	3,899,100	3,899,100	3,913,674

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 44,000	\$ 44,000	\$ 39,205
Blood lead testing	3,100	3,100	3,756
Private pay - home nursing	275,000	275,000	306,238
Private pay - TB	21,000	21,000	19,606
Employee wellness	30,000	30,000	34,099
School physicals	22,000	22,000	3,449
Family planning	105,000	105,000	52,032
Well child clinic	2,500	2,500	1,990
Immunizations	105,000	105,000	103,049
Flu shots	104,000	104,000	99,835
First impressions	7,700	7,700	6,884
Total charges for services	719,300	719,300	670,143
INVESTMENT INCOME	55,000	55,000	39,475
MISCELLANEOUS			
Donations	9,500	9,500	17,108
Building rentals	600	600	600
Other	2,000	2,000	8,133
Total miscellaneous	12,100	12,100	25,841
TOTAL REVENUES	\$ 5,521,500	\$ 5,521,500	\$ 5,483,569

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,400,100	\$ 3,400,100	\$ 3,203,662
Overtime	47,000	47,000	45,039
On call	22,800	22,800	21,416
Examination fees	500	500	548
Health benefits	588,100	588,100	441,575
Life insurance	10,000	10,000	9,498
FICA	265,400	265,400	244,126
IMRF	271,500	271,500	259,231
Unemployment tax	17,200	17,200	9,184
Paid hours off contingency	20,000	20,000	68,495
Deferred compensation	5,500	5,500	5,408
	<u>4,648,100</u>	<u>4,648,100</u>	<u>4,308,182</u>
Capital improvements			
Community Outreach Building	500,000	-	-
Special projects	50,000	50,000	-
Office furniture and equipment	30,000	30,000	29,360
Other equipment	4,000	4,000	6,613
Vehicles	20,000	20,000	11,556
	<u>604,000</u>	<u>104,000</u>	<u>47,529</u>
Commodities and services			
Travel	100,000	100,000	95,760
School of instruction	1,000	1,000	500
Public notices	4,000	4,000	1,970
Memberships	9,200	9,200	8,407
Maintenance - software	45,700	45,700	53,699
Maintenance - vehicles	5,000	5,000	7,091
Maintenance - equipment	9,300	9,300	10,924
Maintenance - building	55,000	55,000	68,540
Postage	18,000	18,000	13,516
Telephone	69,400	69,400	61,325
Utilities	125,000	125,000	102,232
Commercial services	62,000	62,000	59,977
Participant expenses	-	-	889
Rental of space	88,300	88,300	86,473
Rental of equipment	2,400	2,400	2,267
Professional services	559,600	554,600	494,436

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 13,003
Employee wellness	23,000	23,000	22,845
Water sample testing	1,200	1,200	837
In-house copies	5,500	5,500	7,105
Other commodities and services	3,000	3,000	2,825
	<hr/>		
Total commodities and services	1,206,600	1,201,600	1,114,621
	<hr/>		
Supplies and materials			
Supplies	38,000	38,000	41,110
Janitorial	6,700	6,700	9,623
Family planning supplies	70,000	70,000	68,906
Clinic supplies	25,000	25,000	18,139
Vaccines	95,000	95,000	82,368
Home nursing supplies	84,500	84,500	60,687
TB supplies	6,000	6,000	5,457
Animal control supplies	2,500	2,500	3,129
Periodicals and subscriptions	4,000	4,000	6,057
Educational supplies	6,000	6,000	15,686
Fuels and lubricants	17,000	17,000	20,740
Clothing	3,000	3,000	1,012
	<hr/>		
Total supplies and materials	357,700	357,700	332,914
	<hr/>		
TOTAL EXPENDITURES	\$ 6,816,400	\$ 6,311,400	\$ 5,803,246
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 125,000	\$ 125,000	\$ 106,442
Miscellaneous revenue	-	-	5,890
Total revenues	125,000	125,000	112,332
EXPENDITURES			
Debt service			
Interest	75,000	75,000	75,000
Capital outlay			
Community outreach building	4,355,000	4,355,000	3,961,576
Office furniture and equipment	410,000	410,000	313,398
Specialized equipment	150,000	150,000	123,172
Storage systems	200,000	200,000	-
Emergency power systems	60,000	60,000	62,233
Construction contingency	42,000	42,000	-
Evidence room	50,000	50,000	-
Professional services	100,000	100,000	75,743
Commercial services	-	-	5,050
Total expenditures	5,442,000	5,442,000	4,616,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,317,000)	(5,317,000)	(4,503,840)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	50,000	50,000	103,300
Documentation storage	50,000	50,000	50,000
Veteran's assistance	150,000	150,000	150,000
Public building maintenance	175,000	175,000	175,000
Health	500,000	500,000	500,000
Special projects	-	-	59,000
County farm	-	-	259,139
GIS development	-	-	13,363
Total other financing sources (uses)	925,000	925,000	1,309,802
NET CHANGE IN FUND BALANCE	\$ (4,392,000)	\$ (4,392,000)	(3,194,038)
FUND BALANCE, JANUARY 1, 2008			2,090,434
FUND BALANCE (DEFICIT), DECEMBER 31, 2008			\$ (1,103,604)

(See independent auditor's report.)



**NON-MAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2008

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 20,767,121	\$ 8,468,717	\$ 200,000	\$ 29,435,838
Receivables				
Property taxes	9,525,000	-	-	9,525,000
Accounts	343,553	426,622	-	770,175
Accrued interest	90,051	40,378	-	130,429
Other	194	-	-	194
Prepaid items	113,728	102,375	-	216,103
Due from other funds	45,880	91,279	-	137,159
Advances to other funds	-	1,550,000	-	1,550,000
Restricted assets				
Cash and investments	75,724	-	-	75,724
TOTAL ASSETS	\$ 30,961,251	\$ 10,679,371	\$ 200,000	\$ 41,840,622
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 643,689	\$ 44,917	\$ -	\$ 688,606
Retainage payable	7,666	-	-	7,666
Accrued payroll	81,036	-	-	81,036
Deferred property taxes	9,525,000	-	-	9,525,000
Other deferred revenues	24,481	-	-	24,481
Due to other funds	83,900	137,159	-	221,059
Advances from other funds	-	1,480,432	-	1,480,432
Total liabilities	10,365,772	1,662,508	-	12,028,280
FUND BALANCES				
Reserved for prepaid items	113,728	102,375	-	216,103
Reserved for long-term receivables	194	1,550,000	-	1,550,194
Reserved for debt service	75,724	-	-	75,724
Reserved for retirement	2,077,112	-	-	2,077,112
Reserved for cash flow	101,357	-	-	101,357
Reserved for community foundation	13,502	-	-	13,502
Reserved for land cash	9,988	-	-	9,988
Reserved for wetland mitigation	139,884	-	-	139,884
Reserved for specific purpose	36,728	-	-	36,728
Reserved for working cash	-	-	200,000	200,000
Reserved for highways and streets	8,024,721	-	-	8,024,721
Reserved for health and welfare	2,727,487	-	-	2,727,487
Unreserved				
Undesignated	7,275,054	7,364,488	-	14,639,542
Total fund balances	20,595,479	9,016,863	200,000	29,812,342
TOTAL LIABILITIES AND FUND BALANCES	\$ 30,961,251	\$ 10,679,371	\$ 200,000	\$ 41,840,622

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 8,955,509	\$ 1,168,362	\$ -	\$ 10,123,871
Licenses and permits	106,977	-	-	106,977
Intergovernmental	3,336,111	375,803	-	3,711,914
Charges for services	2,035,487	29,778	-	2,065,265
Fines and forfeits	60,590	-	-	60,590
Investment income	520,573	340,705	4,080	865,358
Miscellaneous	174,153	8,391	-	182,544
Total revenues	15,189,400	1,923,039	4,080	17,116,519
EXPENDITURES				
Current				
General government	1,102,249	-	-	1,102,249
Public safety	1,096,594	-	-	1,096,594
Highways and streets	4,795,833	-	-	4,795,833
Health and welfare	2,829,152	-	-	2,829,152
Culture and recreation	604,508	-	-	604,508
Debt service				
Interest and fiscal charges	240,595	67,901	-	308,496
Capital outlay	-	718,821	-	718,821
Total expenditures	10,668,931	786,722	-	11,455,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,520,469	1,136,317	4,080	5,660,866
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	6,050	-	6,050
Transfers in	875,294	1,859,000	-	2,734,294
Transfers (out)	(798,823)	(1,462,139)	(4,080)	(2,265,042)
Total other financing sources (uses)	76,471	402,911	(4,080)	475,302
NET CHANGE IN FUND BALANCES	4,596,940	1,539,228	-	6,136,168
FUND BALANCES, JANUARY 1, 2008	15,998,539	7,477,635	200,000	23,676,174
FUND BALANCES, DECEMBER 31, 2008	\$ 20,595,479	\$ 9,016,863	\$ 200,000	\$ 29,812,342

(See independent auditor's report.)



SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT GROUP

- **Retirement Fund** - to account for the resources and expenditures associated with providing disability and pension benefits under Social Security and the State of Illinois Municipal Retirement Fund for County employees.
- **Public Building Administration Fund** - to account for revenues and expenditures associated with the administration of the County buildings and the associated lease agreement. Financing is provided by an annual property tax levy
- **Public Building Maintenance Fund** - to account for the revenues and expenditures associated with the maintenance of County buildings.
- **Micrographics Fund** - to account for revenues and expenditures for the computerization of the Recorder's Office. Financing is provided by a filing fee assessed in the Recorder's Office for each document filed.
- **Tax Sale Automation Fund** - to account for revenue and expenditures associated with the computerization of the property tax sale process for delinquent taxes. Financing is provided by a special fee assessed with each delinquent property tax payment sold at the annual tax sale conducted by the County Clerk and the County Treasurer.
- **GIS Development** - to account for revenues and expenditures associated with the development and maintenance of both a geographically-based information system (GIS) and an in-house property tax system. Financing is provided by allocation from a recording fee that is charged for each document recorded and a portion of the City of DeKalb's Tax Increment Financing dollars.
- **History Room Fund** - to account for revenues and expenditures associated with providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.

PUBLIC SAFETY GROUP

- **Child Support Fund** - to account for revenues and expenditures associated with the child support function administered by the Circuit Clerk. Financing is provided by an annual fee assessed to each payer of child support.
- **Law Library Fund** - to account for revenues and expenditures associated with providing a library for the judges and attorneys in DeKalb County. Financing is provided by a filing fee assessed on legal documents filed with the Circuit Clerk.
- **Court Automation Fund** - to account for revenues and expenditures associated with the computerization of court related offices. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.



SPECIAL REVENUE (CONT'D.)

- **Drug Prosecution Fund-** to account for revenues and expenditures associated with programs within the State's Attorney's Office for the handling of drug related cases. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund** - to account for revenues and expenditures associated with the storage and retrieval of records that are the responsibility of the Courts. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Court Security Fund** - to account for revenues and expenditures associated with providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Drug Court Fund** - to account for revenues and expenditures associated with the programs and management of the drug court. Financing is provided by a Drug Court Fee that is paid by defendants on a judgment of guilty or a grant of supervision under the Unified Code of Corrections.
- **Probation Services Fund** - to account for revenues and expenditures associated with managing the County's probation services. Financing is provided when the Court assesses a fee on a probationer.
- **Law Enforcement Projects** - to account for revenues and expenditures associated with the Sheriff's Department special projects. Financing is provided from DUI fines, forfeits, and other Sheriff specific grants, including grants written and received by the Narcotics Task Force and the Major Crime Task Force
- **Children's Waiting Room** - to account for revenues and expenditures associated with the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.

HIGHWAYS AND STREETS GROUP

- **Highway Fund** - to account for revenues and expenditures for the administration, building, and maintenance of County roads
- **Engineering Fund** - to account for revenues and expenditures of providing engineering services for the County's and Township's roads and bridges. Financing is provided by a fee assessed for engineering services.
- **Aid to Bridges Fund** - to account for revenues and expenditures associated with the building and maintenance of bridges in DeKalb County. Financing is provided by an annual property tax levy, state aid, and contributions from the townships.
- **County Motor Fuel Tax Fund** - to account for the activities involved with the maintenance and construction of roads in DeKalb County. Financing is provided by the County's share of State gasoline taxes.



SPECIAL REVENUES (CONT'D.)

- **Federal Highway Matching Tax Fund - to account for activities associated with highway construction projects. Financing is provided by an annual property tax levy which must be matched by County, State, or Federal monies in order to be utilized.**

HEALTH AND WELFARE GROUP

- **Community Mental Health Fund - to account for revenues and expenditures associated with providing mental health services to the citizens of DeKalb County. Financing is provided by an annual property tax levy and State aid.**
- **Community Services Revolving Loan Fund - to account for revenues and expenditures associated with the Community Services Department which helps start new businesses in the County. Funding is provided entirely by Federal grants.**
- **Community Services Fund - to account for revenues and expenditures of the Community Services Department which provides various types of assistance to low income citizens. Funding is provided entirely by State and Federal grants.**
- **Senior Services Fund - to account for revenues from a specific tax levy restricted for providing Senior Services in the County**
- **Veteran's Assistance Commission Fund - to account for revenues and expenditures associated with providing low-income veterans in DeKalb County with various types of assistance. Funding is provided by a specific tax levy restricted to helping veterans.**
- **Solid Waste Program Fund - to account for revenues and expenditures associated with providing education to the citizens of DeKalb County regarding recycling, re-using products, or reducing waste generally. Financing is provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County.**

CULTURE AND RECREATION

- **Forest Preserve District Fund - to account for revenues and expenditures associated with providing recreational services, including park maintenance, for the citizens of DeKalb County. Financing is provided by an annual property tax levy.**

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

December 31, 2008

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 4,827,729	\$ 2,621,193	\$ 8,551,985	\$ 3,085,508	\$ 1,680,706	\$ 20,767,121
Receivables						
Property taxes	650,000	-	4,000,000	3,375,000	1,500,000	9,525,000
Accounts	724	144,605	157,423	26,264	14,537	343,553
Accrued interest	20,833	5,405	41,081	16,699	6,033	90,051
Other	-	-	-	194	-	194
Prepaid items	540	2,497	104,138	3,269	3,284	113,728
Due from other funds	45,880	-	-	-	-	45,880
Restricted assets						
Cash and investments	75,724	-	-	-	-	75,724
TOTAL ASSETS	\$ 5,621,430	\$ 2,773,700	\$ 12,854,627	\$ 6,506,934	\$ 3,204,560	\$ 30,961,251

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 77,454	\$ 50,657	\$ 355,324	\$ 143,928	\$ 16,326	\$ 643,689
Retainage payable	7,666.00	-	-	-	-	7,666
Accrued payroll	1,425	11,991	50,661	10,319	6,640	81,036
Deferred property taxes	650,000	-	4,000,000	3,375,000	1,500,000	9,525,000
Other deferred revenues	-	16,502	-	7,979	-	24,481
Due to other funds	-	-	-	83,900	-	83,900
Total liabilities	736,545	79,150	4,405,985	3,621,126	1,522,966	10,365,772
FUND BALANCES						
Reserved for prepaid items	540	2,497	104,138	3,269	3,284	113,728
Reserved for loan receivable	-	-	-	194	-	194
Reserved for debt service	75,724	-	-	-	-	75,724
Reserved for retirement	2,053,404	-	-	-	23,708	2,077,112
Reserved for cash flow	-	-	-	-	101,357	101,357
Reserved for community foundation	-	-	-	-	13,502	13,502
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	139,884	139,884
Reserved for specific purpose	-	-	-	-	36,728	36,728
Reserved for highways and streets	-	-	8,024,721	-	-	8,024,721
Reserved for health and welfare	-	-	-	2,727,487	-	2,727,487
Unreserved	2,755,217	2,692,053	319,783	154,858	1,353,143	7,275,054
Total fund balances	4,884,885	2,694,550	8,448,642	2,885,808	1,681,594	20,595,479
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,621,430	\$ 2,773,700	\$ 12,854,627	\$ 6,506,934	\$ 3,204,560	\$ 30,961,251

* 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, 2008

	Retirement	Public Building Administration	Public Building Maintenance	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS								
Cash and investments	\$ 2,044,149	\$ 17,083	\$ 1,818,081	\$ 272,052	\$ 71,090	\$ 592,638	\$ 12,636	\$ 4,827,729
Receivables								
Property taxes	-	-	650,000	-	-	-	-	650,000
Accounts	-	-	-	724	-	-	-	724
Accrued interest	9,255	-	11,578	-	-	-	-	20,833
Prepaid items	-	-	-	540	-	-	-	540
Due from other funds	-	-	45,880	-	-	-	-	45,880
Restricted assets								
Cash and investments	-	-	75,724	-	-	-	-	75,724
TOTAL ASSETS	\$ 2,053,404	\$ 17,083	\$ 2,601,263	\$ 273,316	\$ 71,090	\$ 592,638	\$ 12,636	\$ 5,621,430
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ 225	\$ 74,160	\$ 1,263	\$ -	\$ 1,672	\$ 134	\$ 77,454
Retainage payable	-	-	7,666	-	-	-	-	7,666
Accrued payroll	-	-	-	1,150	-	-	275	1,425
Deferred property taxes	-	-	650,000	-	-	-	-	650,000
Total liabilities	-	225	731,826	2,413	-	1,672	409	736,545
FUND BALANCES								
Reserved for prepaid items	-	-	-	540	-	-	-	540
Reserved for debt service	-	-	75,724	-	-	-	-	75,724
Reserved for retirement	2,053,404	-	-	-	-	-	-	2,053,404
Unreserved	-	16,858	1,793,713	270,363	71,090	590,966	12,227	2,755,217
Total fund balances	2,053,404	16,858	1,869,437	270,903	71,090	590,966	12,227	4,884,885
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,053,404	\$ 17,083	\$ 2,601,263	\$ 273,316	\$ 71,090	\$ 592,638	\$ 12,636	\$ 5,621,430

(See independent auditor's report.)

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

December 31, 2008

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
ASSETS											
Cash and investments	\$ 19,774	\$ 170,724	\$ 532,048	\$ 4,660	\$ 172,894	\$ 526,807	\$ 242,006	\$ 755,914	\$ 185,014	\$ 11,352	\$ 2,621,193
Receivables											
Accounts	10,326	3,930	28,693	-	25,824	40,214	20,943	9,780	2,920	1,975	144,605
Interest	-	-	1,914	-	-	-	-	3,491	-	-	5,405
Prepaid items	1,065	-	148	-	-	982	302	-	-	-	2,497
TOTAL ASSETS	\$ 31,165	\$ 174,654	\$ 562,803	\$ 4,660	\$ 198,718	\$ 568,003	\$ 263,251	\$ 769,185	\$ 187,934	\$ 13,327	\$ 2,773,700
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ -	\$ 2,744	\$ 32,120	\$ 119	\$ 1,287	\$ 3,328	\$ 10,184	\$ 875	\$ -	\$ -	\$ 50,657
Accrued payroll	886	-	1,979	-	3,747	3,857	1,522	-	-	-	11,991
Deferred revenue	-	-	-	-	-	-	-	-	16,502	-	16,502
Total liabilities	886	2,744	34,099	119	5,034	7,185	11,706	875	16,502	-	79,150
FUND BALANCES											
Reserved for prepaid items	1,065	-	148	-	-	982	302	-	-	-	2,497
Unreserved	29,214	171,910	528,556	4,541	193,684	559,836	251,243	768,310	171,432	13,327	2,692,053
Total fund balances	30,279	171,910	528,704	4,541	193,684	560,818	251,545	768,310	171,432	13,327	2,694,550
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,165	\$ 174,654	\$ 562,803	\$ 4,660	\$ 198,718	\$ 568,003	\$ 263,251	\$ 769,185	\$ 187,934	\$ 13,327	\$ 2,773,700

(See independent auditor's report.)

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

December 31, 2008

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 2,470,907	\$ 324,202	\$ 1,331,521	\$ 2,552,152	\$ 1,873,203	\$ 8,551,985
Receivables						
Property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Accounts	29,964	48	71	127,260	80	157,423
Accrued interest	13,043	898	4,341	11,361	11,438	41,081
Prepaid items	102,006	1,067	1,065	-	-	104,138
TOTAL ASSETS	\$ 4,815,920	\$ 326,215	\$ 2,336,998	\$ 2,690,773	\$ 2,684,721	\$ 12,854,627
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 304,087	\$ 481	\$ 50,756	\$ -	\$ -	\$ 355,324
Accrued payroll	44,224	4,884	1,553	-	-	50,661
Deferred property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Total liabilities	2,548,311	5,365	1,052,309	-	800,000	4,405,985
FUND BALANCES						
Reserved for prepaid items	102,006	1,067	1,065	-	-	104,138
Reserved for highways and streets	2,165,603	-	1,283,624	2,690,773	1,884,721	8,024,721
Unreserved	-	319,783	-	-	-	319,783
Total fund balances	2,267,609	320,850	1,284,689	2,690,773	1,884,721	8,448,642
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,815,920	\$ 326,215	\$ 2,336,998	\$ 2,690,773	\$ 2,684,721	\$ 12,854,627

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2008

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 2,211,246	\$ 17,027	\$ 43,840	\$ 476,443	\$ 85,529	\$ 251,423	\$ 3,085,508
Receivables							
Property taxes	2,200,000	-	-	525,000	-	650,000	3,375,000
Accounts	201	11	3	178	25,861	10	26,264
Accrued interest	13,726	-	-	1,688	-	1,285	16,699
Other	-	194	-	-	-	-	194
Prepaid items	540	-	1,091	-	8	1,630	3,269
TOTAL ASSETS	\$ 4,425,713	\$ 17,232	\$ 44,934	\$ 1,003,309	\$ 111,398	\$ 904,348	\$ 6,506,934
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 83,142	\$ -	\$ 4,240	\$ 55,829	\$ 50	\$ 667	\$ 143,928
Accrued payroll	1,578	-	4,270	-	874	3,597	10,319
Deferred property taxes	2,200,000	-	-	525,000	-	650,000	3,375,000
Deferred revenue	-	-	7,979	-	-	-	7,979
Due to other funds	-	-	-	3,900	-	80,000	83,900
Total liabilities	2,284,720	-	16,489	584,729	924	734,264	3,621,126
FUND BALANCES							
Reserved for prepaid items	540	-	1,091	-	8	1,630	3,269
Reserved for loan receivable	-	194	-	-	-	-	194
Reserved for health and welfare	2,140,453	-	-	418,580	-	168,454	2,727,487
Unreserved	-	17,038	27,354	-	110,466	-	154,858
Total fund balances	2,140,993	17,232	28,445	418,580	110,474	170,084	2,885,808
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,425,713	\$ 17,232	\$ 44,934	\$ 1,003,309	\$ 111,398	\$ 904,348	\$ 6,506,934

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ 600,815	\$ -	\$ 3,740,261	\$ 3,183,570	\$ 1,430,863	\$ 8,955,509
Licenses and permits	-	-	-	106,977	-	106,977
Intergovernmental	-	49,690	2,641,279	263,742	381,400	3,336,111
Charges for services	676,049	1,305,438	-	-	54,000	2,035,487
Fines and forfeits	-	60,590	-	-	-	60,590
Investment income	147,248	66,582	213,529	71,416	21,798	520,573
Miscellaneous	97,818	1,767	2,714	3,022	68,832	174,153
Total revenues	1,521,930	1,484,067	6,597,783	3,628,727	1,956,893	15,189,400
EXPENDITURES						
Current						
General government	1,102,249	-	-	-	-	1,102,249
Public safety	44,096	1,052,498	-	-	-	1,096,594
Highways and streets	45,891	-	4,749,942	-	-	4,795,833
Health and welfare	6,271	-	-	2,822,881	-	2,829,152
Culture and recreation	-	-	-	-	604,508	604,508
Debt service						
Interest and fiscal charges	240,595	-	-	-	-	240,595
Total expenditures	1,439,102	1,052,498	4,749,942	2,822,881	604,508	10,668,931
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82,828	431,569	1,847,841	805,846	1,352,385	4,520,469

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 548,000	\$ -	\$ 321,294	\$ 6,000	\$ -	\$ 875,294
Transfers (out)	(188,363)	(59,000)	(321,294)	(230,166)	-	(798,823)
Total other financing sources (uses)	359,637	(59,000)	-	(224,166)	-	76,471
NET CHANGE IN FUND BALANCES	442,465	372,569	1,847,841	581,680	1,352,385	4,596,940
FUND BALANCES, JANUARY 1, 2008	4,442,420	2,321,981	6,600,801	2,304,128	329,209	15,998,539
FUND BALANCES, DECEMBER 31, 2008	\$ 4,884,885	\$ 2,694,550	\$ 8,448,642	\$ 2,885,808	\$ 1,681,594	\$ 20,595,479

* Aggregate - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Retirement	Public Building Administration	Public Building Maintenance	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES								
Taxes	\$ -	\$ -	\$ 600,815	\$ -	\$ -	\$ -	\$ -	\$ 600,815
Charges for services	-	25,000	485,065	148,437	10,820	6,727	-	676,049
Investment income	64,574	532	59,990	2,612	1,862	17,195	483	147,248
Miscellaneous	-	-	59,412	-	-	32,000	6,406	97,818
Total revenues	64,574	25,532	1,205,282	151,049	12,682	55,922	6,889	1,521,930
EXPENDITURES								
Current								
General government								
Salaries and benefits	14,536	34,651	-	54,813	-	-	9,812	113,812
Capital improvements	-	1,276	-	24,109	-	174	4,200	29,759
Commodities and services	-	12,085	849,066	71,664	-	1,000	1,018	934,833
Supplies and materials	-	866	-	19,322	-	2,389	1,268	23,845
Public safety								
Salaries and benefits	44,096	-	-	-	-	-	-	44,096
Health and welfare								
Salaries and benefits	45,891	-	-	-	-	-	-	45,891
Highways and streets								
Salaries and benefits	6,271	-	-	-	-	-	-	6,271
Debt service								
Interest and fiscal charges	-	-	240,595	-	-	-	-	240,595
Total expenditures	110,794	48,878	1,089,661	169,908	-	3,563	16,298	1,439,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,220)	(23,346)	115,621	(18,859)	12,682	52,359	(9,409)	82,828
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	535,000	-	-	-	13,000	548,000
Transfers (out)	-	-	(175,000)	-	-	(13,363)	-	(188,363)
Total other financing sources (uses)	-	-	360,000	-	-	(13,363)	13,000	359,637
NET CHANGE IN FUND BALANCES	(46,220)	(23,346)	475,621	(18,859)	12,682	38,996	3,591	442,465
FUND BALANCES, JANUARY 1, 2008	2,099,624	40,204	1,393,816	289,762	58,408	551,970	8,636	4,442,420
FUND BALANCES, DECEMBER 31, 2008	\$ 2,053,404	\$ 16,858	\$ 1,869,437	\$ 270,903	\$ 71,090	\$ 590,966	\$ 12,227	\$ 4,884,885

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
REVENUES											
Intergovernmental	\$ 20,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,151	\$ -	\$ 15,802	\$ -	\$ 49,690
Charges for services	12,473	37,130	296,374	1,344	268,934	417,190	165,762	106,231	-	-	1,305,438
Fines and forfeits	-	-	-	-	-	-	-	-	41,915	18,675	60,590
Investment income	201	4,702	11,345	172	1,450	14,192	6,629	22,771	4,812	308	66,582
Miscellaneous	-	-	-	-	-	-	-	-	1,767	-	1,767
Total revenues	33,411	41,832	307,719	1,516	270,384	431,382	185,542	129,002	64,296	18,983	1,484,067
EXPENDITURES											
Public safety											
Salaries and benefits	27,925	-	114,078	-	120,805	270,807	77,052	1,620	-	-	612,287
Capital improvements	-	-	76,568	-	3,430	20,879	1,669	11,860	20,422	-	134,828
Commodities and services	3,480	3,900	76,088	3,920	16,497	24,298	63,189	71,189	1,481	18,000	282,042
Supplies and materials	-	14,078	(440)	-	1,796	116	2,648	5,143	-	-	23,341
Total expenditures	31,405	17,978	266,294	3,920	142,528	316,100	144,558	89,812	21,903	18,000	1,052,498
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,006	23,854	41,425	(2,404)	127,856	115,282	40,984	39,190	42,393	983	431,569
OTHER FINANCING SOURCES (USES)											
Transfers (out)	-	-	-	-	(50,000)	-	-	(9,000)	-	-	(59,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	-	(9,000)	-	-	(59,000)
NET CHANGE IN FUND BALANCES	2,006	23,854	41,425	(2,404)	77,856	115,282	40,984	30,190	42,393	983	372,569
FUND BALANCES, JANUARY 1, 2008	28,273	148,056	487,279	6,945	115,828	445,536	210,561	738,120	129,039	12,344	2,321,981
FUND BALANCES, DECEMBER 31, 2008	\$ 30,279	\$ 171,910	\$ 528,704	\$ 4,541	\$ 193,684	\$ 560,818	\$ 251,545	\$ 768,310	\$ 171,432	\$ 13,327	\$ 2,694,550

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,989,617	\$ -	\$ 755,932	\$ -	\$ 994,712	\$ 3,740,261
Intergovernmental	656,817	176,729	212,376	1,595,357	-	2,641,279
Investment income	55,793	6,222	36,052	70,236	45,226	213,529
Miscellaneous	114	2,600	-	-	-	2,714
Total revenues	2,702,341	185,551	1,004,360	1,665,593	1,039,938	6,597,783
EXPENDITURES						
Highways and streets						
Salaries and benefits	945,045	209,853	83,151	496,195	-	1,734,244
Capital improvements	219,749	1,390	640,937	288,859	256,542	1,407,477
Commodities and services	342,684	922	274,662	-	-	618,268
Supplies and materials	987,227	2,726	-	-	-	989,953
Total expenditures	2,494,705	214,891	998,750	785,054	256,542	4,749,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	207,636	(29,340)	5,610	880,539	783,396	1,847,841
OTHER FINANCING SOURCES (USES)						
Transfers in	275,000	46,294	-	-	-	321,294
Transfers (out)	-	-	-	(275,000)	(46,294)	(321,294)
Total other financing sources (uses)	275,000	46,294	-	(275,000)	(46,294)	-
NET CHANGE IN FUND BALANCES	482,636	16,954	5,610	605,539	737,102	1,847,841
FUND BALANCES, JANUARY 1, 2008	1,784,973	303,896	1,279,079	2,085,234	1,147,619	6,600,801
FUND BALANCES, DECEMBER 31, 2008	\$ 2,267,609	\$ 320,850	\$ 1,284,689	\$ 2,690,773	\$ 1,884,721	\$ 8,448,642

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 2,093,847	\$ -	\$ -	\$ 492,685	\$ -	\$ 597,038	\$ 3,183,570
Licenses and permits	-	-	-	-	106,977	-	106,977
Intergovernmental	-	-	263,742	-	-	-	263,742
Investment income	57,802	154	34	9,957	922	2,547	71,416
Miscellaneous	150	-	1,180	-	-	1,692	3,022
Total revenues	2,151,799	154	264,956	502,642	107,899	601,277	3,628,727
EXPENDITURES							
Health and welfare							
Salaries and benefits	112,673	-	185,063	-	34,661	123,372	455,769
Capital improvements	1,128	-	-	-	-	25,864	26,992
Commodities and services	1,718,789	-	73,572	421,101	41,102	77,034	2,331,598
Supplies and materials	2,301	-	1,313	-	-	4,908	8,522
Total expenditures	1,834,891	-	259,948	421,101	75,763	231,178	2,822,881
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	316,908	154	5,008	81,541	32,136	370,099	805,846
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	6,000	-	-	-	6,000
Transfers (out)	(37,194)	-	-	(32,472)	(10,500)	(150,000)	(230,166)
Total other financing sources (uses)	(37,194)	-	6,000	(32,472)	(10,500)	(150,000)	(224,166)
NET CHANGE IN FUND BALANCES	279,714	154	11,008	49,069	21,636	220,099	581,680
FUND BALANCES (DEFICIT), JANUARY 1, 2008	1,861,279	17,078	17,437	369,511	88,838	(50,015)	2,304,128
FUND BALANCES, DECEMBER 31, 2008	\$ 2,140,993	\$ 17,232	\$ 28,445	\$ 418,580	\$ 110,474	\$ 170,084	\$ 2,885,808

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100,000	\$ 100,000	\$ 64,574
Total revenues	100,000	100,000	64,574
EXPENDITURES			
General government			
Salaries and benefits	50,000	50,000	14,536
Public safety			
Salaries and benefits	50,000	50,000	44,096
Health and welfare			
Salaries and benefits	50,000	50,000	45,891
Highways and streets			
Salaries and benefits	50,000	50,000	6,271
Total expenditures	200,000	200,000	110,794
NET CHANGE IN FUND BALANCE	<u>\$ (100,000)</u>	<u>\$ (100,000)</u>	(46,220)
FUND BALANCE, JANUARY 1, 2008			<u>2,099,624</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,053,404</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	2,000	2,000	532
Total revenues	27,000	27,000	25,532
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	30,000	30,000	31,345
Part-time	3,000	3,000	24
Overtime	300	300	43
Social security	2,500	2,500	2,400
Illinois municipal retirement	500	500	412
Unemployment insurance	300	300	127
Workers' compensation	400	400	300
Total salaries and benefits	37,000	37,000	34,651
Capital improvements			
Computer equipment	2,000	2,000	1,276
Miscellaneous	1,100	1,100	-
Total capital improvements	3,100	3,100	1,276
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	887
Mileage	300	300	-
Meetings	300	300	240
Public notices	200	200	-
Maintenance	1,000	1,000	-
Telephone	2,000	2,000	1,709
Professional fees	8,000	8,000	8,404
Commercial services	500	500	495
Surety bonds	500	500	350
Total commodities and services	14,800	14,800	12,085

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 755
Postage	100	100	111
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>866</u>
Total expenditures	<u>56,000</u>	<u>56,000</u>	<u>48,878</u>
NET CHANGE IN FUND BALANCE	<u>\$ (29,000)</u>	<u>\$ (29,000)</u>	(23,346)
FUND BALANCE, JANUARY 1, 2008			<u>40,204</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 16,858</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 600,000	\$ 600,000	\$ 600,815
Charges for services			
Reimbursement from other governments	930,000	930,000	485,065
Investment income	32,000	32,000	59,990
Miscellaneous income	52,500	52,500	59,412
	<hr/>		
Total revenues	1,614,500	1,614,500	1,205,282
<hr/>			
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	639,000	639,000	459,511
Rent	-	-	9,405
Renewal and replacement program	350,000	350,000	350,000
Emergency services	30,000	30,000	30,000
Other	-	-	150
Debt service			
Principal, interest and fiscal charges	250,000	250,000	240,595
	<hr/>		
Total expenditures	1,269,000	1,269,000	1,089,661
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	345,500	345,500	115,621
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	535,000
Transfers (out)	(175,000)	(175,000)	(175,000)
	<hr/>		
Total other financing sources (uses)	-	-	360,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 345,500	\$ 345,500	475,621
<hr/>			
FUND BALANCE, JANUARY 1, 2008			1,393,816
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 1,869,437
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Taxes					
Property taxes	\$ 600,815	\$ -	\$ -	\$ -	\$ 600,815
Charges for services					
Reimbursement from other governments	135,065	-	350,000	-	485,065
Investment income	12,079	3,819	44,092	-	59,990
Miscellaneous income					
Land rentals	52,500	-	-	-	52,500
Other miscellaneous	-	6,912	-	-	6,912
Total revenues	800,459	10,731	394,092	-	1,205,282
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	-	-	453,261	6,250	459,511
Rent	9,405	-	-	-	9,405
Renewal and replacement program	350,000	-	-	-	350,000
Emergency services	30,000	-	-	-	30,000
Other	-	150	-	-	150
Debt service					
Interest and fiscal charges	240,595	-	-	-	240,595
Total expenditures	630,000	150	453,261	6,250	1,089,661
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	170,459	10,581	(59,169)	(6,250)	115,621
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	535,000	-	535,000
Transfers (out)	(175,000)	(6,250)	-	6,250	(175,000)
Total other financing sources (uses)	(175,000)	(6,250)	535,000	6,250	360,000
NET CHANGE IN FUND BALANCE	(4,541)	4,331	475,831	-	475,621
FUND BALANCE, JANUARY 1, 2008	310,269	71,624	1,011,923	-	1,393,816
FUND BALANCE, DECEMBER 31, 2008	\$ 305,728	\$ 75,955	\$ 1,487,754	\$ -	\$ 1,869,437

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 15,000	\$ 15,000	\$ 16,162
Recorder computer fee	100,000	100,000	78,265
Micro document copies	30,000	30,000	20,869
Microfilm contracts	40,000	40,000	33,141
Investment income	3,000	3,000	2,612
Miscellaneous income	6,000	6,000	-
Total revenues	194,000	194,000	151,049
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	50,000	50,000	37,303
Part-time	10,000	10,000	-
Overtime	5,000	5,000	3,547
FICA	5,000	5,000	3,203
IMRF	5,000	5,000	3,450
Longevity pay	1,000	1,000	173
Health insurance	15,000	15,000	6,660
Life insurance	500	500	277
Unemployment insurance	1,500	1,500	200
Total salaries and benefits	93,000	93,000	54,813
Capital improvements			
Office furniture and equipment	3,000	3,000	-
Computer equipment	17,000	17,000	20,168
Specialized equipment	20,000	20,000	3,941
Total capital improvements	40,000	40,000	24,109
Commodities and services			
School of instruction	400	400	352
Maintenance - equipment	23,000	23,000	27,034
Maintenance - software	42,000	42,000	19,981
Commercial services	16,000	16,000	15,197
Professional services	10,000	10,000	9,100
Data processing services	1,500	1,500	-
Total commodities and services	92,900	92,900	71,664

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 15,000	\$ 15,000	\$ 19,322
Total expenditures	240,900	240,900	169,908
NET CHANGE IN FUND BALANCE	<u>\$ (46,900)</u>	<u>\$ (46,900)</u>	(18,859)
FUND BALANCE, JANUARY 1, 2008			<u>289,762</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 270,903</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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,200	\$ 4,200	\$ 10,820
Investment income	-	-	1,862
	<hr/>		
Total revenues	4,200	4,200	12,682
	<hr/>		
EXPENDITURES			
General government			
None	1,000	1,000	-
	<hr/>		
Total expenditures	1,000	1,000	-
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 3,200	\$ 3,200	12,682
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			58,408
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 71,090
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 10,000	\$ 10,000	\$ 6,727
Investment income	-	-	17,195
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<hr/>		
Total revenues	42,000	42,000	55,922
	<hr/>		
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	24,000	10,000	174
Commodities and services	57,400	57,400	1,000
Supplies and materials	4,500	4,500	2,389
	<hr/>		
Total expenditures	119,900	105,900	3,563
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,900)	(63,900)	52,359
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(14,000)	(13,363)
	<hr/>		
Total other financing sources (uses)	-	(14,000)	(13,363)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (77,900)	\$ (77,900)	38,996
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			551,970
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 590,966
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,000	1,000	-
FICA	2,700	2,700	-
Unemployment insurance	300	300	-
Total salaries and benefits	34,000	34,000	-
Capital improvements			
Commuity Outreach Building	14,000	-	-
Computer equipment	10,000	10,000	174
Total capital improvements	24,000	10,000	174
Commodities and services			
Travel	1,400	1,400	508
Schools of instruction	5,000	5,000	-
Professional services	30,000	30,000	85
Software acquisition	14,000	14,000	-
Communications net	5,000	5,000	407
Telephone and data	2,000	2,000	-
Total commodities and services	57,400	57,400	1,000
Supplies and materials			
Technical supplies	1,500	1,500	18
Mapping supplies	1,000	1,000	2,371
Fuel	2,000	2,000	-
Total supplies and materials	4,500	4,500	2,389
TOTAL EXPENDITURES	\$ 119,900	\$ 105,900	\$ 3,563

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 483
Miscellaneous			
Donations	6,000	6,000	6,406
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,889</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	9,100	9,100	9,027
FICA	700	700	694
Unemployment insurance	200	200	91
Total salaries and benefits	<u>10,000</u>	<u>10,000</u>	<u>9,812</u>
Capital improvements			
Office furniture and equipment	1,000	2,200	2,200
Computer equipment	2,000	2,000	2,000
Total capital improvements	<u>3,000</u>	<u>4,200</u>	<u>4,200</u>
Commodities and services			
Maintenance - equipment	600	600	318
Commercial service	2,000	2,000	370
Postage	400	400	330
Total commodities and services	<u>3,000</u>	<u>3,000</u>	<u>1,018</u>
Supplies and materials			
Supplies	3,000	1,800	1,268
Total expenditures	<u>19,000</u>	<u>19,000</u>	<u>16,298</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(13,000)</u>	<u>(13,000)</u>	<u>(9,409)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	13,000	13,000	13,000
Total other financing sources (uses)	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	3,591
FUND BALANCE, JANUARY 1, 2008			<u>8,636</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 12,227</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 20,737
Charges for services			
Financial services	25,000	25,000	12,473
Investment income	500	500	201
Total revenues	40,500	40,500	33,411
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	30,000	30,000	10,084
Longevity pay	1,000	1,000	1,092
FICA	3,000	3,000	2,052
IMRF	3,000	3,000	2,518
Health benefits	15,000	15,000	11,928
Life insurance	500	500	151
Unemployment insurance	500	500	100
Total salaries and benefits	53,000	53,000	27,925
Commodities and services			
Maintenance - equipment	4,000	4,000	3,480
Data processing	2,500	2,500	-
Total commodities and services	6,500	6,500	3,480
Supplies and materials			
Other	500	500	-
Total supplies and materials	500	500	-
Total expenditures	60,000	60,000	31,405
NET CHANGE IN FUND BALANCE	\$ (19,500)	\$ (19,500)	2,006
FUND BALANCE, JANUARY 1, 2008			28,273
FUND BALANCE, DECEMBER 31, 2008			\$ 30,279

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 37,130
Investment income	-	-	4,702
	<hr/>		
Total revenues	36,000	36,000	41,832
<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	3,900
<hr/>			
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	30,000	30,000	14,078
	<hr/>		
Total supplies and materials	30,500	30,500	14,078
<hr/>			
Total expenditures	40,500	40,500	17,978
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	23,854
FUND BALANCE, JANUARY 1, 2008			<u>148,056</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 171,910</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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 310,000	\$ 310,000	\$ 285,599
Computerization super driver	15,000	15,000	10,775
Investment income	5,000	5,000	11,345
	<hr/>		
Total revenues	330,000	330,000	307,719
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	86,000	84,000	94,427
Longevity pay	1,000	1,000	520
FICA	7,000	7,000	5,776
IMRF	7,000	7,000	5,098
Health benefits	15,000	13,000	7,683
Life insurance	500	500	271
Unemployment insurance	500	500	303
	<hr/>		
Total salaries and benefits	117,000	113,000	114,078
<hr/>			
Capital improvements			
Office furniture and equipment	-	2,000	13,935
Computer equipment	75,000	75,000	62,633
	<hr/>		
Total capital improvements	75,000	77,000	76,568
<hr/>			
Commodities and services			
Maintenance - software	37,000	37,000	40,503
Maintenance - equipment	25,000	25,000	9,496
Data processing services	35,000	35,000	26,089
	<hr/>		
Total commodities and services	97,000	97,000	76,088
<hr/>			
Supplies and materials			
Supplies	-	-	(440)
	<hr/>		
Total expenditures	289,000	287,000	266,294
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 41,000	\$ 43,000	41,425
<hr/>			
FUND BALANCE, JANUARY 1, 2008			487,279
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 528,704
			<hr/>

(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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 1,344
Investment income	-	-	172
	<hr/>		
Total revenues	5,000	5,000	1,516
<hr/>			
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	1,000	1,000	700
Memberships	100	100	-
Travel	1,000	1,000	1,194
Transcripts	3,500	3,500	2,026
	<hr/>		
Total commodities and services	5,600	5,600	3,920
<hr/>			
Supplies and materials			
Supplies	100	100	-
Postage	100	100	-
	<hr/>		
Total supplies and materials	200	200	-
<hr/>			
Total expenditures	5,800	5,800	3,920
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (800)	\$ (800)	(2,404)
<hr/>			
FUND BALANCE, JANUARY 1, 2008			6,945
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 4,541
			<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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 300,000	\$ 300,000	\$ 268,934
Investment income	4,000	4,000	1,450
Total revenues	304,000	304,000	270,384
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	130,000	130,000	108,212
Longevity pay	1,000	1,000	983
FICA	10,000	10,000	8,382
IMRF	10,500	10,500	2,209
Health benefits	15,000	15,000	-
Life insurance	500	500	12
Unemployment insurance	2,000	2,000	1,007
Total salaries and benefits	169,000	169,000	120,805
Capital improvements			
Computer equipment	75,000	75,000	-
Office furniture and equipment	-	-	3,430
Community Outreach Building	50,000	-	-
Total capital improvements	125,000	75,000	3,430
Commodities and services			
Maintenance - software	5,000	5,000	-
Telephone	7,500	7,500	4,139
Maintenance - equipment	4,000	4,000	4,271
Internet	2,000	2,000	3,720
Data processing	16,000	16,000	4,367
Total commodities and services	34,500	34,500	16,497
Supplies and materials			
Supplies	2,000	2,000	1,796
Total expenditures	330,500	280,500	142,528
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(26,500)	23,500	127,856
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(50,000)	(50,000)
Total other financing sources (uses)	-	(50,000)	(50,000)
NET CHANGE IN FUND BALANCE	\$ (26,500)	\$ (26,500)	77,856
FUND BALANCE, JANUARY 1, 2008			115,828
FUND BALANCE, DECEMBER 31, 2008			\$ 193,684

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 400,000	\$ 400,000	\$ 417,190
Investment income	-	-	14,192
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>431,382</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	190,000	179,900	181,323
Part-time	35,000	21,000	18,959
Overtime	15,000	15,000	7,599
Premium holiday	3,000	3,000	1,322
Supervisory differential	-	-	170
Training pay	1,000	1,000	260
Education pay	1,500	1,500	-
Longevity pay	5,000	5,000	4,065
FICA	18,000	18,000	14,140
IMRF	3,000	3,000	-
SLEP	36,000	36,000	29,581
Health benefits	14,000	14,000	12,504
Life insurance	1,000	1,000	416
Unemployment insurance	1,500	1,500	468
Total salaries and benefits	<u>324,000</u>	<u>299,900</u>	<u>270,807</u>
Capital improvements			
Other equipment	600	10,800	10,879
Vehicles	10,200	10,100	10,000
Total capital improvements	<u>10,800</u>	<u>20,900</u>	<u>20,879</u>
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	24,000	24,298
Total commodities and services	<u>10,500</u>	<u>24,500</u>	<u>24,298</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	116
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>116</u>
Total expenditures	<u>346,400</u>	<u>346,400</u>	<u>316,100</u>
NET CHANGE IN FUND BALANCE	<u>\$ 53,600</u>	<u>\$ 53,600</u>	115,282
FUND BALANCE, JANUARY 1, 2008			<u>445,536</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 560,818</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court grant	\$ -	\$ -	\$ 13,151
Charges for services			
Drug court fees	128,000	128,000	165,625
Drug testing	-	-	137
Investment income	-	-	6,629
	<hr/>		
Total revenues	128,000	128,000	185,542
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	74,000	74,000	64,968
PHO contingency	-	-	30
FICA	5,800	5,800	4,866
IMRF	6,000	6,000	5,089
Health insurance	1,800	1,800	1,800
Life insurance	200	200	139
Unemployment insurance	200	200	160
	<hr/>		
Total salaries and benefits	88,000	88,000	77,052
	<hr/>		
Capital improvements			
Office furniture and small equipment	1,300	1,300	1,647
Other equipment	-	-	22
Computer equipment	1,300	1,300	-
	<hr/>		
Total capital improvements	2,600	2,600	1,669
	<hr/>		
Commodities and services			
School of instruction	1,500	1,500	-
Travel	3,500	3,500	6,601
Meetings - host expenses	1,000	1,000	1,008
Memberships	1,500	1,500	625
Professional services	13,000	13,000	7,069
Participant expense	20,000	20,000	8,978
Contributions to agencies	20,000	20,000	28,691
Drug testing	3,000	3,000	9,839
Postage	600	600	378
	<hr/>		
Total commodities and services	64,100	64,100	63,189
	<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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 2,648
Total supplies and materials	3,500	3,500	2,648
Total expenditures	158,200	158,200	144,558
NET CHANGE IN FUND BALANCE	<u>\$ (30,200)</u>	<u>\$ (30,200)</u>	40,984
FUND BALANCE, JANUARY 1, 2008			<u>210,561</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 251,545</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 112,000	\$ 112,000	\$ 106,231
Investment income	9,000	9,000	22,771
Total revenues	<u>121,000</u>	<u>121,000</u>	<u>129,002</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	25,000	25,000	-
Overtime	500	500	44
FICA	2,000	2,000	773
IMRF	-	-	762
Unemployment insurance	500	500	41
Total salaries and benefits	<u>28,000</u>	<u>28,000</u>	<u>1,620</u>
Capital improvements			
Computer equipment	<u>15,000</u>	<u>15,000</u>	<u>11,860</u>
Commodities and services			
Maintenance - vehicles	5,000	5,000	1,984
Maintenance - software	-	-	3,660
Training	5,000	5,000	5,749
Professional services	24,000	24,000	11,137
Commercial services	1,000	1,000	1,013
Juvenile summer camp	50,000	50,000	46,826
Contingency	50,000	50,000	820
Total commodities and services	<u>135,000</u>	<u>135,000</u>	<u>71,189</u>
Supplies and materials			
Fuel	<u>5,000</u>	<u>5,000</u>	<u>5,143</u>
Total expenditures	<u>183,000</u>	<u>183,000</u>	<u>89,812</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(62,000)</u>	<u>(62,000)</u>	<u>39,190</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
Total other financing sources (uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (71,000)</u>	<u>\$ (71,000)</u>	<u>30,190</u>
FUND BALANCE, JANUARY 1, 2008			<u>738,120</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 768,310</u>

(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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 10,000	\$ 10,000	\$ 15,802
Fines and forfeits			
DUI fines	24,000	24,000	39,790
Narcotics task force	5,000	5,000	2,125
Investment income	-	-	4,812
Miscellaneous income			
Donations	-	-	1,767
	<hr/>		
Total revenues	39,000	39,000	64,296
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Capital grant expenditures	-	5,000	15,802
Office equipment	1,000	1,000	-
Other equipment	15,000	15,000	4,620
	<hr/>		
Total capital improvements	16,000	21,000	20,422
<hr/>			
Commodities and services			
Training	2,000	2,000	-
Maintenance - equipment	10,000	5,000	-
Citizen's academy	-	-	1,481
	<hr/>		
Total commodities and services	12,000	7,000	1,481
<hr/>			
Total expenditures	28,000	28,000	21,903
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 11,000	\$ 11,000	42,393
<hr/>			
FUND BALANCE, JANUARY 1, 2008			129,039
<hr/>			
FUND BALANCE, DECEMBER 31, 2008			\$ 171,432
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 18,000	\$ 18,000	\$ 18,675
Investment income	-	-	308
Total revenues	18,000	18,000	18,983
EXPENDITURES			
Public safety			
Commodities and services	18,000	18,000	18,000
Capital improvements	2,000	2,000	-
Total expenditures	20,000	20,000	18,000
NET CHANGE IN FUND BALANCE	\$ (2,000)	\$ (2,000)	983
FUND BALANCE, JANUARY 1, 2008			12,344
FUND BALANCE, DECEMBER 31, 2008			\$ 13,327

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,000,000	\$ 2,000,000	\$ 1,989,617
Intergovernmental			
Fuel reimbursement	160,000	160,000	282,159
Sale of fuel	4,500	4,500	6,555
Materials	120,000	120,000	286,374
Local agency maintenance	1,500	1,500	3,713
Oversize vehicle permits	-	-	78,016
Investment income	35,000	35,000	55,793
Miscellaneous	300	300	114
Total revenues	<u>2,321,300</u>	<u>2,321,300</u>	<u>2,702,341</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,096,000	1,096,000	945,045
Capital improvements	655,700	655,700	219,749
Commodities and services	460,700	460,700	342,684
Supplies and materials	1,166,800	1,166,800	987,227
Total expenditures	<u>3,379,200</u>	<u>3,379,200</u>	<u>2,494,705</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,057,900)</u>	<u>(1,057,900)</u>	<u>207,636</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
County motor fuel tax	275,000	275,000	275,000
Total other financing sources (uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (782,900)</u>	<u>\$ (782,900)</u>	482,636
FUND BALANCE, JANUARY 1, 2008			<u>1,784,973</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 2,267,609</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 685,000	\$ 685,000	\$ 677,379
Overtime	26,000	26,000	38,263
Seasonal	26,000	26,000	30,085
Premium holiday	4,000	4,000	2,509
Longevity pay	13,000	13,000	19,691
FICA	60,000	60,000	56,574
IMRF	60,000	60,000	58,775
Health benefits	205,000	205,000	52,914
Unemployment tax	3,000	3,000	1,643
Life insurance	4,000	4,000	2,974
Uniform allowance	5,000	5,000	-
Deferred compensation	5,000	5,000	4,238
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	1,096,000	1,096,000	945,045
Capital improvements			
Land acquisition	200,000	200,000	43,384
Vehicles	32,500	32,500	25,202
Construction equipment	336,100	336,100	122,442
Landscaping	2,000	2,000	-
Office furniture and equipment	12,300	12,300	5,906
Other equipment	72,800	72,800	22,815
	<hr/>	<hr/>	<hr/>
Total capital improvements	655,700	655,700	219,749
Commodities and services			
Travel	3,400	3,400	3,231
School of instruction	2,500	2,500	687
Mileage	300	300	-
Public notices	300	300	118
Memberships	1,500	1,500	1,291
Maintenance - software	4,000	4,000	1,450
Maintenance - vehicles	40,000	40,000	19,402
Maintenance - building	10,000	10,000	8,123
Maintenance - equipment	100,000	100,000	96,420
Maintenance - fuel depot	1,500	1,500	741
Maintenance - HVAC	1,500	1,500	2,262
Maintenance - plumbing	1,000	1,000	580
Maintenance - electrical	2,000	2,000	377
Telephone	9,500	9,500	10,669
Electricity	35,000	35,000	42,886
Gas	27,500	27,500	27,528
Garbage	5,500	5,500	3,760

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,537
Commercial services	55,000	55,000	25,342
Janitorial contract	6,000	6,000	6,878
Drug testing	1,500	1,500	1,466
Rental of equipment	700	700	387
Professional services	150,000	150,000	87,549
Total commodities and services	460,700	460,700	342,684
Supplies and materials			
Supplies	5,000	5,000	3,061
Postage	1,400	1,400	920
Janitorial supplies	2,100	2,100	1,170
Fuels and lubricants	350,000	350,000	459,539
Materials - day labor	460,000	460,000	60,942
Materials - traffic control	18,100	18,100	30,055
Materials - winter maintenance	325,000	325,000	425,625
Books and subscriptions	200	200	190
Clothing	4,900	4,900	5,725
Other supplies and materials	100	100	-
Total supplies and materials	1,166,800	1,166,800	987,227
TOTAL EXPENDITURES	\$ 3,379,200	\$ 3,379,200	\$ 2,494,705

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 32,368
Township motor fuel - engineering	40,000	40,000	53,411
Township motor fuel	-	-	90,950
Investment income	3,000	3,000	6,222
Miscellaneous	-	-	2,600
Total revenues	<u>53,000</u>	<u>53,000</u>	<u>185,551</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	268,000	268,000	209,853
Capital improvements	4,500	4,500	1,390
Commodities and services	2,700	2,700	922
Supplies and materials	2,000	2,000	2,726
Total expenditures	<u>277,200</u>	<u>277,200</u>	<u>214,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(224,200)</u>	<u>(224,200)</u>	<u>(29,340)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	75,000	75,000	-
Federal Highway Matching Fund	50,000	50,000	46,294
Total other financing sources (uses)	<u>125,000</u>	<u>125,000</u>	<u>46,294</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (99,200)</u></u>	<u><u>\$ (99,200)</u></u>	16,954
FUND BALANCE, JANUARY 1, 2008			<u>303,896</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 320,850</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 194,000	\$ 194,000	\$ 159,963
Overtime	8,000	8,000	4,363
Premium holiday	-	-	43
Longevity pay	5,000	5,000	4,666
FICA	16,000	16,000	12,665
IMRF	17,000	17,000	13,428
Health insurance	26,000	26,000	13,971
Life insurance	1,000	1,000	454
Unemployment insurance	1,000	1,000	300
Total salaries and benefits	268,000	268,000	209,853
Capital improvements			
Office furniture and small equipment	4,500	4,500	1,390
Total capital improvements	4,500	4,500	1,390
Commodities and services			
Schools of instruction	400	400	-
Travel	500	500	189
Maintenance - equipment	1,200	1,200	733
Maintenance - software	600	600	-
Total commodities and services	2,700	2,700	922
Supplies and materials			
Supplies	2,000	2,000	2,726
Total supplies and materials	2,000	2,000	2,726
TOTAL EXPENDITURES	\$ 277,200	\$ 277,200	\$ 214,891

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 760,000	\$ 760,000	\$ 755,932
Intergovernmental			
Contributions from townships			
Construction	160,000	160,000	44,502
Engineering	14,000	14,000	13,572
Township bridge - construction	147,000	147,000	154,302
Investment income	40,000	40,000	36,052
Total revenues	<u>1,121,000</u>	<u>1,121,000</u>	<u>1,004,360</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	52,000	52,000	50,913
Overtime	5,000	7,000	9,424
Longevity pay	2,000	2,000	1,595
FICA	5,000	5,000	4,421
IMRF	5,000	5,000	5,126
Health insurance	12,000	12,000	11,421
Life insurance	500	500	151
Unemployment insurance	500	500	100
Total salaries and benefits	<u>82,000</u>	<u>84,000</u>	<u>83,151</u>
Capital improvements			
Bridges and other structures	1,735,300	1,558,300	640,937
Total capital improvements	<u>1,735,300</u>	<u>1,558,300</u>	<u>640,937</u>
Commodities and services			
Professional services	100,000	275,000	274,662
Total commodities and services	<u>100,000</u>	<u>275,000</u>	<u>274,662</u>
Total expenditures	<u>1,917,300</u>	<u>1,917,300</u>	<u>998,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(796,300)</u>	<u>(796,300)</u>	<u>5,610</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(75,000)	(75,000)	-
Total other financing sources (uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (871,300)</u>	<u>\$ (871,300)</u>	5,610
FUND BALANCE, JANUARY 1, 2008			<u>1,279,079</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,284,689</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,550,000	\$ 1,550,000	\$ 1,595,357
Investment income	45,000	45,000	70,236
Total revenues	<u>1,595,000</u>	<u>1,595,000</u>	<u>1,665,593</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	370,000	400,000	381,052
Overtime	14,000	14,000	22,170
Seasonal	14,000	14,000	22,315
Premium holiday	2,000	2,000	3,781
Longevity pay	7,000	7,000	-
FICA	30,000	30,000	33,115
IMRF	30,000	30,000	32,877
Unemployment insurance	2,000	2,000	885
Total salaries and benefits	<u>469,000</u>	<u>499,000</u>	<u>496,195</u>
Commodities and services			
Rental of Equipment	275,000	-	-
Total commodities and services	<u>275,000</u>	<u>-</u>	<u>-</u>
Capital improvements			
Road - major repairs and maintenance	1,103,000	1,073,000	288,859
Total capital improvements	<u>1,103,000</u>	<u>1,073,000</u>	<u>288,859</u>
Total expenditures	<u>1,847,000</u>	<u>1,572,000</u>	<u>785,054</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(252,000)</u>	<u>23,000</u>	<u>880,539</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	-	(275,000)	(275,000)
Total other financing sources (uses)	<u>-</u>	<u>(275,000)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (252,000)</u>	<u>\$ (252,000)</u>	<u>605,539</u>
FUND BALANCE, JANUARY 1, 2008			<u>2,085,234</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,690,773</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,050,000	\$ 1,050,000	\$ 994,712
Investment income	15,000	15,000	45,226
Total revenues	<u>1,065,000</u>	<u>1,065,000</u>	<u>1,039,938</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	887,000	887,000	256,542
Total expenditures	<u>887,000</u>	<u>887,000</u>	<u>256,542</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>178,000</u>	<u>178,000</u>	<u>783,396</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(50,000)	(50,000)	(46,294)
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(46,294)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 128,000</u>	<u>\$ 128,000</u>	737,102
FUND BALANCE, JANUARY 1, 2008			<u>1,147,619</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,884,721</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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,115,000	\$ 2,115,000	\$ 2,093,847
Investment income	30,000	30,000	57,802
Miscellaneous	1	1	150
Total revenues	<u>2,145,001</u>	<u>2,145,001</u>	<u>2,151,799</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	149,200	149,200	112,673
Capital improvements	63,500	63,500	1,128
Commodities and services	1,899,300	1,859,300	1,718,789
Supplies and materials	3,000	3,000	2,301
Total expenditures	<u>2,115,000</u>	<u>2,075,000</u>	<u>1,834,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,001</u>	<u>70,001</u>	<u>316,908</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Outreach Building Fund	-	(40,000)	(37,194)
Total other financing sources (uses)	<u>-</u>	<u>(40,000)</u>	<u>(37,194)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 30,001</u>	<u>\$ 30,001</u>	279,714
FUND BALANCE, JANUARY 1, 2008			<u>1,861,279</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,140,993</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 105,000	\$ 105,000	\$ 84,468
Part-time	4,000	4,000	-
Health insurance	20,800	20,800	12,790
Life insurance	500	500	302
FICA	7,800	7,800	6,358
IMRF	8,000	8,000	7,055
Unemployment tax	800	800	200
Deferred compensation	2,300	2,300	1,500
	<hr/>		
Total salaries and benefits	149,200	149,200	112,673
<hr/>			
Capital improvements			
Office furniture and equipment	4,000	4,000	240
Computer equipment	4,500	4,500	888
Building modifications	35,000	35,000	-
Capital set-aside	20,000	20,000	-
	<hr/>		
Total capital improvements	63,500	63,500	1,128
<hr/>			
Commodities and services			
Travel	3,300	3,300	2,407
School of instruction	2,000	2,000	517
Public notices	300	300	102
Memberships	11,300	11,300	10,575
Maintenance - equipment	1,300	1,300	781
Postage	400	400	314
Telephone	2,300	2,300	1,900
Rental of space	9,000	9,000	8,412
Professional services	5,000	5,000	245
Commercial services	700	700	-
Software acquisition	900	900	-
Internet	1,300	1,300	1,026
Contributions to agencies	1,820,900	1,780,900	1,686,507
Copies - outside	300	300	27
Special programs	37,000	37,000	5,000
Other commodities and services	3,300	3,300	976
	<hr/>		
Total commodities and services	1,899,300	1,859,300	1,718,789
<hr/>			
Supplies and materials			
Supplies	1,800	1,800	1,931
Periodicals and subscriptions	1,200	1,200	370
	<hr/>		
Total supplies and materials	3,000	3,000	2,301
<hr/>			
TOTAL EXPENDITURES	\$ 2,115,000	\$ 2,075,000	\$ 1,834,891

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 300	\$ 300	\$ 154
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	300	300	154
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community services	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	154
FUND BALANCE, JANUARY 1, 2008			<u>17,078</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 17,232</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 229,000	\$ 229,000	\$ 201,072
State grants	60,000	60,000	60,753
Local grants	2,500	2,500	1,917
Investment income	200	200	34
Miscellaneous income	2,000	2,000	1,180
	<hr/>		
Total revenues	293,700	293,700	264,956
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	214,000	214,000	185,063
Commodities and services	93,000	93,000	73,572
Supplies and materials	2,000	2,000	1,313
	<hr/>		
Total expenditures	309,000	309,000	259,948
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,300)	(15,300)	5,008
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial aid	300	300	-
Senior services	6,000	6,000	6,000
	<hr/>		
Total other financing sources (uses)	6,300	6,300	6,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (9,000)	\$ (9,000)	11,008
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			17,437
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 28,445
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 160,000	\$ 160,000	\$ 140,139
Longevity pay	1,000	1,000	1,391
Health benefits	20,000	20,000	15,771
Life insurance	600	600	454
FICA	13,000	13,000	11,106
IMRF	13,000	13,000	12,028
Unemployment tax	600	600	300
Deferred compensation	4,000	4,000	3,874
Workers' compensation	1,800	1,800	-
	<hr/>		
Total salaries and benefits	214,000	214,000	185,063
<hr/>			
Commodities and services			
Office furniture and supplies	3,400	3,400	-
Travel	3,000	3,000	3,072
School of instruction	1,500	1,500	912
Scholarships	3,000	3,000	3,350
Memberships	1,500	1,500	900
Maintenance - equipment	500	500	-
Postage	500	500	456
Telephone	1,000	1,000	1,083
Rental of space	1,000	1,000	-
Professional services	500	500	-
Contributions to agencies	3,000	3,000	-
Insurance premiums	-	-	1,500
Direct assistance payouts	74,100	74,100	62,299
	<hr/>		
Total commodities and services	93,000	93,000	73,572
<hr/>			
Supplies and materials			
Supplies	2,000	2,000	1,313
	<hr/>		
Total supplies and materials	2,000	2,000	1,313
<hr/>			
TOTAL EXPENDITURES	\$ 309,000	\$ 309,000	\$ 259,948

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 495,000	\$ 495,000	\$ 492,685
Investment income	7,000	7,000	9,957
Total revenues	<u>502,000</u>	<u>502,000</u>	<u>502,642</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	475,000	475,000	421,101
Total expenditures	<u>475,000</u>	<u>475,000</u>	<u>421,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,000</u>	<u>27,000</u>	<u>81,541</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(6,000)	(6,000)	(6,000)
Health	(26,000)	(26,000)	(26,472)
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>(32,472)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (5,000)</u></u>	<u><u>\$ (5,000)</u></u>	49,069
FUND BALANCE, JANUARY 1, 2008			<u>369,511</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 418,580</u></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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 600,000	\$ 600,000	\$ 597,038
Investment income	-	-	2,547
Miscellaneous	-	-	1,692
Total revenues	600,000	600,000	601,277
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	93,000	95,000	94,708
FICA	7,000	7,000	6,982
IMRF	7,000	7,000	7,340
Health insurance	14,000	14,000	13,728
Life insurance	500	500	302
Unemployment insurance	500	500	312
Total salaries and benefits	122,000	124,000	123,372
Capital outlay			
Computer equipment	3,000	3,000	233
Computer software	3,000	3,000	458
Office Furniture & Small Equipment	2,000	-	-
Vehicle	25,000	25,000	25,173
Total capital outlay	33,000	31,000	25,864
Commodities and services			
School of instruction	2,250	2,250	395
Travel	2,500	2,500	5,080
Mileage - employee	3,500	3,500	3,395
Meetings	1,000	1,000	143
Memberships	1,000	1,000	522
Public notices	3,000	3,000	25
Community relations	2,200	2,200	3,457
Maintenance - equipment	-	-	44
Maintenance - vehicle	-	-	197
Rent - space	2,800	2,800	-
Utilities	1,000	1,000	216
Telephone	2,800	2,800	1,399
Professional services	1,500	1,500	-
Commercial services	3,000	3,000	-
Insurance premiums	-	-	929
Direct assistance payments	47,500	47,500	57,652
Postage	3,300	3,300	268
Fuel	-	-	3,312
Total commodities and services	77,350	77,350	77,034

(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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 4,002
Copies	500	500	315
Printing	2,750	2,750	-
Books and subscriptions	1,000	1,000	393
Clothing	500	500	198
Contingency	5,000	5,000	-
Total supplies and materials	<u>13,250</u>	<u>13,250</u>	<u>4,908</u>
Total expenditures	<u>245,600</u>	<u>245,600</u>	<u>231,178</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>354,400</u>	<u>354,400</u>	<u>370,099</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>\$ 204,400</u>	<u>\$ 204,400</u>	220,099
FUND BALANCE (DEFICIT), JANUARY 1, 2008			<u>(50,015)</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 170,084</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 110,000	\$ 110,000	\$ 106,977
Investment income	1,000	1,000	922
Miscellaneous	3,100	3,100	-
Total revenues	<u>114,100</u>	<u>114,100</u>	<u>107,899</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	29,000	29,500	28,695
Overtime	-	-	88
Health insurance	900	1,400	1,080
Life insurance	100	100	91
FICA	2,200	2,200	2,241
IMRF	2,300	2,300	2,406
Unemployment tax	100	100	60
Total salaries and benefits	<u>34,600</u>	<u>35,600</u>	<u>34,661</u>
Commodities and services			
Travel	500	500	115
Memberships	300	300	325
Public notices	11,600	11,600	9,192
Professional services	16,000	16,000	16,000
Commercial services	10,000	10,000	10,310
Contributions to agencies	30,000	29,500	4,686
Miscellaneous	500	500	474
Total commodities and services	<u>68,900</u>	<u>68,400</u>	<u>41,102</u>
Total expenditures	<u>103,500</u>	<u>104,000</u>	<u>75,763</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10,600</u>	<u>10,100</u>	<u>32,136</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(10,500)	(10,500)	(10,500)
Total other financing sources (uses)	<u>(10,500)</u>	<u>(10,500)</u>	<u>(10,500)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 100</u>	<u>\$ (400)</u>	21,636
FUND BALANCE, JANUARY 1, 2008			<u>88,838</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 110,474</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,420,000	\$ 1,420,000	\$ 1,412,768
Replacement taxes	15,000	15,000	18,095
Intergovernmental			
State grant	-	-	381,400
Charges for services	-	-	54,000
Investment income	12,000	12,000	21,798
Miscellaneous			
Farm rental	12,000	12,000	27,091
Shelter house/camping fees	12,000	12,000	11,992
Donations	-	-	9,592
NREC	25,000	25,000	12,092
DeKalb County Community Foundation	-	-	3,244
Other miscellaneous	-	-	4,821
Total revenues	1,496,000	1,496,000	1,956,893
EXPENDITURES			
Culture and recreation			
Salaries and benefits	365,500	388,494	366,099
Capital improvements	910,700	924,168	75,048
Commodities and services	172,800	252,206	103,285
Supplies and materials	47,000	56,396	56,071
Debt service			
Interest	-	-	4,005
Total expenditures	1,496,000	1,621,264	604,508
NET CHANGE IN FUND BALANCE	\$ -	\$ (125,264)	1,352,385
FUND BALANCE, JANUARY 1, 2008			329,209
FUND BALANCE, DECEMBER 31, 2008			\$ 1,681,594

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 192,000	\$ 210,421	\$ 207,360
Board and commissions	4,000	4,000	3,230
Deferred compensation	3,800	3,800	4,472
Seasonal	49,000	53,573	56,221
Longevity	3,800	3,800	4,706
Health benefits	41,500	41,500	35,520
Life insurance	600	600	605
FICA	20,000	20,000	20,502
IMRF	50,000	50,000	32,832
Unemployment tax	800	800	651
Total salaries and benefits	365,500	388,494	366,099
Capital improvements			
Development improvements	897,700	884,898	34,644
Other staff improvements	6,000	6,000	5,368
Wetland mitigation	-	26,270	26,269
Vehicles and equipment	7,000	7,000	8,767
Total capital improvements	910,700	924,168	75,048
Commodities and services			
Travel and meetings	2,000	2,000	886
Environmental education	18,000	18,000	18,000
Public notices	-	-	429
Memberships	300	300	357
Maintenance - vehicles	3,000	3,000	3,469
Maintenance - building and grounds	7,000	14,702	17,270
Maintenance - equipment	1,000	1,000	1,157
Postage	250	250	611
Utilities - telephone	6,000	6,000	5,534
Utilities - electricity	8,000	8,000	5,694
Commercial services	5,000	5,000	6,162
Professional services	4,000	4,000	925
NREC expenses	25,000	25,000	25,000
Insurance premiums	90,000	161,704	13,704
Contributions to agencies	2,000	2,000	2,133
Other commodities and services	1,250	1,250	1,954
Total commodities and services	172,800	252,206	103,285

(This schedule is continued on the following page.)

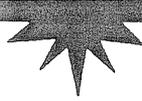
DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 21,000	\$ 23,296	\$ 22,370
Fuels and lubricants	23,000	30,100	30,260
Vehicle parts	1,000	1,000	113
Machine and equipment parts	1,000	1,000	2,374
Clothing	1,000	1,000	954
Total supplies and materials	47,000	56,396	56,071
Debt service			
Interest	-	-	4,005
TOTAL EXPENDITURES	\$ 1,496,000	\$ 1,621,264	\$ 604,508

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

- **Capital Improvement Reserve Fund** - to account for monies set aside for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- **Special Projects Fund** - to account for revenues and expenditures associated with general government special projects. Financing is provided by an allocation from the General Fund.
- **County Farm Fund** - to account for revenues and expenditures associated with selling the County Farm property and for expenditures of major one-time capital items. Financing is provided by proceeds from the sale of the County Farm property.
- **Land Acquisition Sycamore Fund** - to account for monies set aside for future purchase of property that becomes available to the County near the Sycamore Campus. Financing is provided by contributions from the Opportunity Fund.
- **Tollway Access Loan Fund** -to account for revenues and expenditures associated with the loan that was made from the DeKalb County Rehab and Nursing Center to the County. Revenues are provided by the sales tax dollars that are shared with the City of DeKalb from sales at the old County farm shopping site and the "old" DeKalb County Rehab and Nursing Center shopping site.
- **Opportunity Fund** - to account for revenues and expenditures that will allow the County to take advantage of opportunities to further enhance the quality of life in the County or increase future revenue sources. Financing is provided by sales tax revenue on the County Farm Property.
- **Asset Replacement Fund** - to account for revenues that accrue for County vehicles as well as Sheriff's Communication equipment.
- **Building Fund** - to account for monies set aside for meeting future building needs of the county.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2008

	Capital Improvement Reserve	Special Projects	County Farm
ASSETS			
Cash and investments	\$ 100,000	\$ 1,048,381	\$ 642,049
Receivables			
Accounts	-	-	296
Accrued interest	360	-	2,090
Prepaid items	-	-	-
Due from other funds	-	-	-
Advances to other funds	1,400,000	-	150,000
TOTAL ASSETS	\$ 1,500,360	\$ 1,048,381	\$ 794,435
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 7,558	\$ -
Due to other funds	-	-	-
Advances due to other funds	-	-	-
Total liabilities	-	7,558	-
FUND BALANCES			
Reserved for prepaid items	-	-	-
Reserved for long-term receivables	1,400,000	-	150,000
Unreserved - undesignated (deficit)	100,360	1,040,823	644,435
Total fund balances (deficit)	1,500,360	1,040,823	794,435
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,500,360	\$ 1,048,381	\$ 794,435

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Totals
\$ 488,338	\$ 372,904	\$ 2,817,931	\$ 1,855,821	\$ 1,143,293	\$ 8,468,717
-	-	425,326	1,000	-	426,622
-	-	37,928	-	-	40,378
-	-	102,375	-	-	102,375
-	91,279	-	-	-	91,279
-	-	-	-	-	1,550,000
\$ 488,338	\$ 464,183	\$ 3,383,560	\$ 1,856,821	\$ 1,143,293	\$ 10,679,371
\$ -	\$ -	-	\$ 37,359	\$ -	\$ 44,917
-	-	137,159	-	-	137,159
-	1,480,432	-	-	-	1,480,432
-	1,480,432	137,159	37,359	-	1,662,508
-	-	102,375	-	-	102,375
-	-	-	-	-	1,550,000
488,338	(1,016,249)	3,144,026	1,819,462	1,143,293	7,364,488
488,338	(1,016,249)	3,246,401	1,819,462	1,143,293	9,016,863
\$ 488,338	\$ 464,183	\$ 3,383,560	\$ 1,856,821	\$ 1,143,293	\$ 10,679,371

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Capital Improvement Reserve	Special Projects	County Farm
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for services	-	-	-
Intergovernmental	-	3,324	-
Investment income	75,360	36,003	21,019
Miscellaneous	-	8,391	-
Total revenues	75,360	47,718	21,019
EXPENDITURES			
Debt service			
Interest	-	-	-
Capital outlay			
Capital improvements	-	165,880	-
Total expenditures	-	165,880	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	75,360	(118,162)	21,019
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	200,000	-
Transfers (out)	(75,000)	(69,000)	(259,139)
Total other financing sources (uses)	(75,000)	131,000	(259,139)
NET CHANGE IN FUND BALANCES	360	12,838	(238,120)
FUND BALANCES (DEFICIT), JANUARY 1, 2008	1,500,000	1,027,985	1,032,555
FUND BALANCES (DEFICIT), DECEMBER 31, 2008	\$ 1,500,360	\$ 1,040,823	\$ 794,435

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Totals
\$ -	\$ -	\$ 1,168,362	\$ -	\$ -	\$ 1,168,362
-	-	-	29,778	-	29,778
-	372,479	-	-	-	375,803
20,671	10,010	92,005	48,317	37,320	340,705
-	-	-	-	-	8,391
20,671	382,489	1,260,367	78,095	37,320	1,923,039
-	67,901	-	-	-	67,901
400,000	-	2,625	150,316	-	718,821
400,000	67,901	2,625	150,316	-	786,722
(379,329)	314,588	1,257,742	(72,221)	37,320	1,136,317
-	-	-	6,050	-	6,050
260,000	-	-	799,000	600,000	1,859,000
-	-	(1,059,000)	-	-	(1,462,139)
260,000	-	(1,059,000)	805,050	600,000	402,911
(119,329)	314,588	198,742	732,829	637,320	1,539,228
607,667	(1,330,837)	3,047,659	1,086,633	505,973	7,477,635
\$ 488,338	\$ (1,016,249)	\$ 3,246,401	\$ 1,819,462	\$ 1,143,293	\$ 9,016,863

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grants	\$ -	\$ -	\$ 3,324
Investment income	-	-	36,003
Miscellaneous	-	-	8,391
	<hr/>		
Total revenues	-	-	47,718
<hr/>			
EXPENDITURES			
Capital improvements			
Storage facility	10,000	-	-
Reolocation costs	15,000	-	-
Walk/Bike path	10,000		
Comprehensive plan update	5,000	5,000	5,000
Solid waste study	-	-	8,619
Hazard mitigation	-	-	5,915
Fee study	-	-	13,825
Groundwater management program	-	-	2,880
Network infrastructure	10,000	10,000	-
Signage	15,000	-	-
Imaging system	15,000	15,000	-
Financial system upgrade	10,000	10,000	-
Telephone system	-	-	7,054
Reverse 9-1-1 Alert	30,000	30,000	-
Squad car laptops	80,000	80,000	75,211
Base station transmitter	16,000	16,000	16,000
Sheriff's communication system and tower	150,000	121,000	-
Fire alarm system	11,000	11,000	4,041
Panic alarm system	27,000	27,000	27,335
Contingency	6,000	6,000	-
	<hr/>		
Total expenditures	410,000	331,000	165,880
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(410,000)	(331,000)	(118,162)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General	200,000	200,000	200,000
Public building maintenance	-	(10,000)	(10,000)
Community outreach building	-	(59,000)	(59,000)
	<hr/>		
Total other financing sources (uses)	200,000	131,000	131,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (210,000)	\$ (200,000)	12,838
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FUND BALANCE, JANUARY 1, 2008			1,027,985
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 1,040,823
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 40,000	\$ 40,000	\$ 21,019
Total revenues	40,000	40,000	21,019
EXPENDITURES			
Capital outlay			
Capital improvements	450,000	190,000	-
Professional services	50,000	50,000	-
Total expenditures	500,000	240,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(460,000)	(200,000)	21,019
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(260,000)	(259,139)
Total other financing sources (uses)	-	(260,000)	(259,139)
NET CHANGE IN FUND BALANCE	\$ (460,000)	\$ (460,000)	(238,120)
FUND BALANCE, JANUARY 1, 2008			1,032,555
FUND BALANCE, DECEMBER 31, 2008			\$ 794,435

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 20,671
Total revenues	-	-	20,671
EXPENDITURES			
Capital outlay	300,000	400,000	400,000
Total expenditures	300,000	400,000	400,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,000)	(400,000)	(379,329)
OTHER FINANCING SOURCES (USES)			
Transfers in Opportunity	260,000	260,000	260,000
Total other financing sources (uses)	260,000	260,000	260,000
NET CHANGE IN FUND BALANCE	\$ (40,000)	\$ (140,000)	(119,329)
FUND BALANCE, JANUARY 1, 2008			607,667
FUND BALANCE, DECEMBER 31, 2008			\$ 488,338

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 375,000	\$ 375,000	\$ 372,479
Investment income	-	-	10,010
Total revenues	<u>375,000</u>	<u>375,000</u>	<u>382,489</u>
EXPENDITURES			
Debt service			
Principal	217,000	217,000	-
Interest	68,000	68,000	67,901
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>67,901</u>
NET CHANGE IN FUND BALANCE	<u>\$ 90,000</u>	<u>\$ 90,000</u>	314,588
FUND BALANCE (DEFICIT), JANUARY 1, 2008			<u>(1,330,837)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2008			<u>\$ (1,016,249)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,250,000	\$ 1,250,000	\$ 1,168,362
Investment income	100,000	100,000	92,005
Total revenues	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,260,367</u>
EXPENDITURES			
Network/Web infrastructure	-	105,000	2,625
Public safety building upgrades	250,000	-	-
Total expenditures	<u>250,000</u>	<u>105,000</u>	<u>2,625</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,100,000</u>	<u>1,245,000</u>	<u>1,257,742</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(49,000)	(49,000)
Land acquisition	(260,000)	(260,000)	(260,000)
Building	(500,000)	(500,000)	(500,000)
Public building maintenance	-	(250,000)	(250,000)
Total other financing sources (uses)	<u>(760,000)</u>	<u>(1,059,000)</u>	<u>(1,059,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 340,000</u>	<u>\$ 186,000</u>	198,742
FUND BALANCE, JANUARY 1, 2008			<u>3,047,659</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 3,246,401</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 18,000	\$ 18,000	\$ 29,778
Investment income	-	-	48,317
Total revenues	18,000	18,000	78,095
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	130,000	130,000	51,383
Network/web infrastructure	130,000	130,000	93,511
Sheriff's communication center	55,000	55,000	5,422
Total expenditures	315,000	315,000	150,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(297,000)	(297,000)	(72,221)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	6,050
Transfer in			
General	649,000	649,000	799,000
Total other financing sources (uses)	649,000	649,000	805,050
NET CHANGE IN FUND BALANCE	<u>\$ 352,000</u>	<u>\$ 352,000</u>	732,829
FUND BALANCE, JANUARY 1, 2008			<u>1,086,633</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,819,462</u>

(See independent auditor's report.)

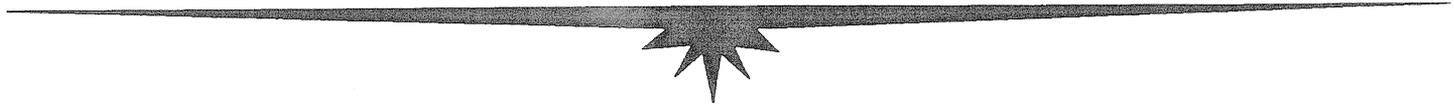
DEKALB COUNTY, ILLINOIS

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

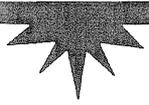
For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 37,320
Total revenues	-	-	37,320
EXPENDITURES			
Capital outlay			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	37,320
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	-	-	100,000
Opportunity	500,000	500,000	500,000
Total other financing sources (uses)	500,000	500,000	600,000
NET CHANGE IN FUND BALANCE	<u>\$ 500,000</u>	<u>\$ 500,000</u>	637,320
FUND BALANCE, JANUARY 1, 2008			<u>505,973</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,143,293</u>

(See independent auditor's report.)



PROPRIETARY FUND TYPES



ENTERPRISE FUND

- **Nursing Home Fund - to account for the revenues and expenses associated with the operation of the County Nursing Home. All activities are accounted for including, but not limited to, administration, operations, and maintenance.**

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 12,143,200	\$ 12,343,200	\$ 12,563,514
Other revenues	1,700	1,700	9,553
Total operating revenues	<u>12,144,900</u>	<u>12,344,900</u>	<u>12,573,067</u>
OPERATING EXPENSES			
Administration	2,809,700	2,909,700	923,178
Operations			
Rehabilitation	560,800	560,800	890,892
Social services	223,700	223,700	208,222
Patient activities	147,800	147,800	168,888
Dietary	1,064,700	1,064,700	1,362,681
Nursing	5,218,000	5,218,000	6,588,716
Environmental services	536,200	536,200	681,079
Maintenance	542,200	542,200	683,024
Capital improvements	391,000	491,000	443,506
Bad debt expense	5,600	5,600	-
Depreciation	614,500	614,500	670,549
Total operating expenses	<u>12,114,200</u>	<u>12,314,200</u>	<u>12,620,735</u>
OPERATING INCOME (LOSS)	<u>30,700</u>	<u>30,700</u>	<u>(47,668)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	181,600	181,600	176,236
Other income	6,000	6,000	13,923
Gain on disposal of capital assets	(1,000)	(1,000)	41,594
Principal on indebtedness	-	-	(513,750)
Interest and fiscal charges on indebtedness	(219,300)	(219,300)	(219,679)
Total nonoperating revenues (expenses)	<u>(32,700)</u>	<u>(32,700)</u>	<u>(501,676)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(2,000)	(2,000)	(549,344)
CONTRIBUTIONS	<u>25,200</u>	<u>25,200</u>	<u>24,704</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ 23,200</u>	<u>\$ 23,200</u>	<u>(524,640)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			380,636
Principal on indebtedness			<u>513,750</u>
NET INCOME GAAP BASIS			369,746
NET ASSETS, JANUARY 1, 2008			<u>10,321,823</u>
NET ASSETS, DECEMBER 31, 2008			<u>\$ 10,691,569</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 12,414,699
Payments to suppliers	(3,439,604)
Payments to employees	<u>(8,307,339)</u>
Net cash from operating activities	<u>667,756</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>217,099</u>
Net cash from noncapital financing activities	<u>217,099</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(228,280)
Payments on revenue bonds	(513,750)
Payments for capital acquisitions	<u>(337,641)</u>
Net cash from capital and related financing activities	<u>(1,079,671)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>199,304</u>
Net cash from investing activities	<u>199,304</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,488
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	<u>3,723,321</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	<u>\$ 3,727,809</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2008

RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 332,968
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	670,549
Receipt of miscellaneous income	13,923
Receipt of donations	24,704
Effects of changes in operating assets and liabilities	
Accounts receivable	(196,995)
Prepaid expenses	(40,873)
Inventory	(1,548)
Accounts payable	149,019
Accrued payroll	44,726
Claims payable	(242,710)
Compensated absences payable	(86,007)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 667,756</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 Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,170,800	\$ 4,170,800	\$ 4,548,627
State aid - patient care	7,516,100	7,516,100	5,073,688
Contributions from townships	242,400	242,400	196,083
Medicare	213,900	413,900	2,745,116
Total net patient service revenue	<u>12,143,200</u>	<u>12,343,200</u>	<u>12,563,514</u>
Other revenue			
Employee meals	<u>1,700</u>	<u>1,700</u>	<u>9,553</u>
Total other revenue	<u>1,700</u>	<u>1,700</u>	<u>9,553</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 12,144,900</u></u>	<u><u>\$ 12,344,900</u></u>	<u><u>\$ 12,573,067</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 285,900	\$ 385,900	\$ 272,274
Overtime	15,000	15,000	22,112
On call	500	500	450
Shift differential	500	500	314
Supervisory differential	100	100	62
Weekend pay	500	500	567
Premium holiday	500	500	474
Health benefits	906,000	906,000	75,063
Life insurance	19,300	19,300	794
FICA	476,300	476,300	31,870
IMRF	498,000	498,000	32,625
Deferred compensation	2,500	2,500	2,392
Unemployment tax	33,000	33,000	1,086
Uniform allowance	20,500	20,500	31,387
	<u>2,258,600</u>	<u>2,358,600</u>	<u>471,470</u>
Commodities and services			
Travel	3,900	3,900	3,152
Schools of instruction	10,000	10,000	5,466
Mileage - employee	2,300	2,300	1,746
Public notices	28,400	28,400	34,421
Memberships	15,500	15,500	2,942
Community relations	1,600	1,600	1,127
Maintenance - equipment	12,300	12,300	14,045
Maintenance - software	1,000	1,000	-
Postage	8,200	8,200	6,975
In-house copies	2,200	2,200	1,739
Telephone	23,900	23,900	15,462
Rental of equipment	10,600	10,600	17,446
Professional services	128,200	128,200	169,463
Chargeback	93,900	125,900	113,112
Commercial services	-	-	(1,037)
Background checks	3,700	3,700	1,240
Insurance premiums	24,300	2,300	(233)
Liability premiums	10,300	300	-
Workers' compensation - medical	24,000	24,000	(130,032)
Workers' compensation - salary reimbursements	4,600	4,600	2,353
Workers' compensation - settlements	-	-	35,000
State provider fee	106,800	106,800	104,310
Medical expense	7,600	7,600	4,893
Other commodities and services	700	700	-
	<u>524,000</u>	<u>524,000</u>	<u>403,590</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 23,300	\$ 23,300	\$ 38,471
Periodicals and subscriptions	3,800	3,800	9,647
Total supplies and materials	<u>27,100</u>	<u>27,100</u>	<u>48,118</u>
Total administration	<u>\$ 2,809,700</u>	<u>\$ 2,909,700</u>	<u>\$ 923,178</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 178,200	\$ 178,200	\$ 198,448
Overtime	8,500	8,500	7,314
On call	200	200	500
Workers' compensation	-	-	106
Shift differential	100	100	-
Supervisory differential	100	100	-
Extra duty pay	1,000	1,000	-
Weekend pay	100	100	11
Premium holiday	100	100	18
FICA	-	-	13,034
IMRF	-	-	15,359
Health insurance	-	-	53,036
Life insurance	-	-	756
Unemployment	-	-	442
Total salaries and benefits	<u>188,300</u>	<u>188,300</u>	<u>289,024</u>
Commodities and services			
Professional services	<u>365,900</u>	<u>365,900</u>	<u>592,991</u>
Supplies and materials			
Supplies	<u>6,600</u>	<u>6,600</u>	<u>8,877</u>
Total rehabilitation	<u>\$ 560,800</u>	<u>\$ 560,800</u>	<u>\$ 890,892</u>
Social services			
Salaries and benefits			
Salaries	\$ 154,500	\$ 154,500	\$ 149,787
Overtime	200	200	863
On call	3,300	3,300	2,425
Premium holiday	100	100	42
Weekend	-	-	20
FICA	-	-	11,717
IMRF	-	-	12,826
Health insurance	-	-	22,620
Life insurance	-	-	580

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 463
Supervisory differential	100	100	74
Total salaries and benefits	158,200	158,200	201,417
Commodities and services			
Professional services	4,000	4,000	2,967
Community relations	59,000	59,000	1,848
Outings	2,000	2,000	1,990
Total commodities and services	65,000	65,000	6,805
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 223,700	\$ 223,700	\$ 208,222
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 128,913
Overtime	500	500	160
Shift differential	200	200	199
Supervisory differential	100	100	44
Weekend pay	900	900	681
Premium holiday	400	400	278
FICA	-	-	10,104
IMRF	-	-	10,052
Health insurance	-	-	10,692
Life insurance	-	-	580
Unemployment	-	-	762
Total salaries and benefits	140,400	140,400	162,465
Commodities and services			
Professional services	1,600	1,600	1,820
Outings	2,000	2,000	949
Resident entertainment	-	-	68
Total commodities and services	3,600	3,600	2,837
Supplies and materials			
Supplies	3,800	3,800	3,586
Total patient activities	\$ 147,800	\$ 147,800	\$ 168,888

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 544,200	\$ 544,200	\$ 537,124
Overtime	5,100	5,100	9,627
Shift differential	9,300	9,300	8,533
Supervisory differential	100	100	-
Weekend pay	6,000	6,000	6,026
Premium holiday	6,600	6,600	4,934
FICA	-	-	41,483
IMRF	-	-	37,672
Health insurance	-	-	106,068
Life insurance	-	-	2,923
Unemployment	-	-	3,259
Total salaries and benefits	<u>571,300</u>	<u>571,300</u>	<u>757,649</u>
Commodities and supplies			
Professional services	<u>21,000</u>	<u>21,000</u>	<u>21,228</u>
Supplies and materials			
Supplies	25,900	25,900	32,523
Chemicals	21,700	21,700	18,707
Groceries	393,600	393,600	467,653
Supplements	<u>31,200</u>	<u>31,200</u>	<u>64,921</u>
Total supplies and materials	<u>472,400</u>	<u>472,400</u>	<u>583,804</u>
Total dietary	<u>\$ 1,064,700</u>	<u>\$ 1,064,700</u>	<u>\$ 1,362,681</u>
Nursing			
Salaries and benefits			
Salaries	\$ 3,937,300	\$ 3,937,300	\$ 4,059,491
Overtime	194,700	194,700	231,294
On call	500	500	1,900
Workers' compensation	3,900	3,900	2,452
Shift differential	182,700	182,700	180,507
Supervisory differential	9,100	9,100	9,009
Extra duty pay	57,700	57,700	55,530
Weekend pay	36,000	36,000	26,534
Recruitment	4,000	4,000	12,776
Point bonus	3,500	3,500	3,779
Premium holiday	47,100	47,100	38,309
FICA	-	-	343,568
IMRF	-	-	341,401

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 492,021
Life insurance	-	-	13,456
Unemployment	-	-	17,258
Uniform allowance	-	-	125
	<hr/>		
Total salaries and benefits	4,476,500	4,476,500	5,829,410
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Commodities and supplies			
Nurses registry service	170,000	170,000	189,664
Rental of equipment	68,000	68,000	72,853
Professional services	48,400	48,400	29,628
Outings	1,000	1,000	246
Resident entertainment	2,100	2,100	418
Drugs	150,000	150,000	164,052
	<hr/>		
Total commodities and supplies	439,500	439,500	456,861
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Supplies and materials			
Supplies	302,000	302,000	302,445
	<hr/>		
Total nursing	\$ 5,218,000	\$ 5,218,000	\$ 6,588,716
<hr/>			
Environmental services			
Salaries and benefits			
Salaries	\$ 288,500	\$ 288,500	\$ 288,372
Overtime	1,200	1,200	1,193
Shift differential	100	100	-
Supervisory differential	100	100	64
Weekend pay	3,000	3,000	2,730
Premium holiday	2,900	2,900	2,185
FICA	-	-	20,750
IMRF	-	-	22,630
Health insurance	-	-	71,330
Life insurance	-	-	1,903
Unemployment	-	-	1,623
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Total salaries and benefits	295,800	295,800	412,780
<hr/>			
Commodities and supplies			
Commercial services	189,200	189,200	204,635
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(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 50,700	\$ 50,700	\$ 63,664
Linens	500	500	-
Total supplies and materials	51,200	51,200	63,664
Total environmental services	\$ 536,200	\$ 536,200	\$ 681,079
Maintenance			
Salaries and benefits			
Salaries	\$ 71,600	\$ 71,600	\$ 83,346
Overtime	13,900	13,900	15,973
On call	8,600	8,600	8,596
Shift differential	100	100	-
Weekend pay	100	100	77
Premium holiday	100	100	77
FICA	-	-	7,456
IMRF	-	-	8,024
Health insurance	-	-	17,760
Life insurance	-	-	302
Unemployment	-	-	232
Total salaries and benefits	94,400	94,400	141,843
Commodities and services			
Maintenance - vehicles	1,900	1,900	1,944
Maintenance - building	29,400	29,400	75,808
Maintenance - equipment	16,000	16,000	9,595
Rental of equipment	1,600	1,600	4,355
Utilities	340,100	340,100	380,142
Commercial services	25,200	25,200	26,200
Total commodities and services	414,200	414,200	498,044
Supplies and materials			
Fuels and lubricants	1,200	1,200	2,052
Parts and materials	32,400	32,400	41,085
Total supplies and materials	33,600	33,600	43,137
Total maintenance	\$ 542,200	\$ 542,200	\$ 683,024
Capital improvements	\$ 391,000	\$ 491,000	\$ 443,506

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

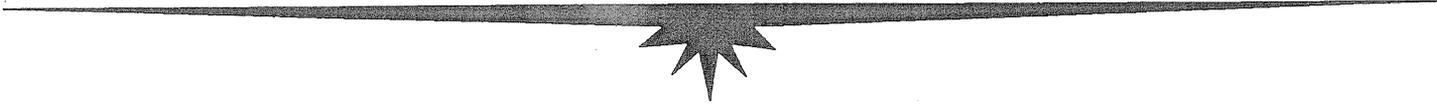
For the Year Ended December 31, 2008

	Assets					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529		
Improvements	665,310	55,729	-	721,039		
Furniture and fixtures	830,697	-	1,260	829,437		
Equipment	624,040	323,805	4,187	943,658		
Construction in progress	2,890	1,102	-	3,992		
	<u>\$ 14,299,466</u>	<u>\$ 380,636</u>	<u>\$ 5,447</u>	<u>\$ 14,674,655</u>		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Buildings	\$ 3,767,424	\$ 488,158	\$ -	\$ 4,255,582		
Improvements	157,007	57,307	-	214,314		
Furniture and fixtures	576,161	69,656	-	645,817		
Equipment	473,283	55,428	4,031	524,680		
	<u>\$ 4,973,875</u>	<u>\$ 670,549</u>	<u>\$ 4,031</u>	<u>\$ 5,640,393</u>		

	Net Asset Value
Buildings	\$ 7,920,947
Improvements	506,725
Furniture and fixtures	183,620
Equipment	418,978
Construction in progress	3,992
	<u>\$ 9,034,262</u>

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- **Facilities Management Office Fund** - to account for the revenues and expenses associated with the maintenance and operation of County buildings. Financing is provided by rental fees charged to the using departments.
- **Employee Health and Life Insurance Fund**- to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.
- **Tort and Liability Insurance Fund** - to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS				
Cash and investments	\$ -	\$ 922,815	\$ 3,784,991	\$ 4,707,806
Receivables				
Property taxes	-	-	920,000	920,000
Accounts	-	2,653	32,248	34,901
Accrued interest	-	-	17,840	17,840
Total assets	-	925,468	4,755,079	5,680,547
LIABILITIES				
Accounts payable	-	10,780	19,881	30,661
Claims payable	-	-	590,087	590,087
Flexible benefits payable	-	11,138	-	11,138
Deferred property taxes	-	-	920,000	920,000
Deferred revenue	-	303,156	-	303,156
Total liabilities	-	325,074	1,529,968	1,855,042
NET ASSETS				
Unrestricted	-	600,394	3,225,111	3,825,505
TOTAL NET ASSETS	\$ -	\$ 600,394	\$ 3,225,111	\$ 3,825,505

(See independent auditor's report.)

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

For the Year Ended December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ -	\$ 4,182,119	\$ 155,137	\$ 4,337,256
OPERATING EXPENSES				
Operations				
Salaries and benefits	-	-	-	-
Capital improvements	-	-	-	-
Commodities and services	-	4,226,838	919,839	5,146,677
Supplies and materials	-	-	-	-
Depreciation	-	-	-	-
Total operating expenses	-	4,226,838	919,839	5,146,677
OPERATING INCOME (LOSS)	-	(44,719)	(764,702)	(809,421)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	795,980	795,980
Investment income	-	17,724	119,420	137,144
Total nonoperating revenues (expenses)	-	17,724	915,400	933,124
INCOME (LOSS) BEFORE TRANSFERS (OUT)	-	(26,995)	150,698	123,703
TRANSFERS (OUT)	(546,982)	-	-	(546,982)
CHANGE IN NET ASSETS	(546,982)	(26,995)	150,698	(423,279)
NET ASSETS, JANUARY 1, 2008	546,982	627,389	3,074,413	4,248,784
NET ASSETS, DECEMBER 31, 2008	\$ -	\$ 600,394	\$ 3,225,111	\$ 3,825,505

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$ 11,950	\$ 4,207,295	\$ 141,271	\$ 4,360,516
Payments to suppliers	(66,275)	(4,224,689)	(665,205)	(4,956,169)
Payments to employees	(15,864)	-	-	(15,864)
Net cash from operating activities	(70,189)	(17,394)	(523,934)	(611,517)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (out)	(500,728)	-	-	(500,728)
Receipt of general property taxes	-	-	795,980	795,980
Net cash from noncapital financing activities	(500,728)	-	795,980	295,252
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
None	-	-	-	-
Net cash from capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of investments	-	-	-	-
Interest income	-	17,724	152,411	170,135
Net cash from investing activities	-	17,724	152,411	170,135
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(570,917)	330	424,457	(146,130)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	570,917	922,485	3,360,534	4,853,936
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	\$ -	\$ 922,815	\$ 3,784,991	\$ 4,707,806

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2008

	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)	\$ -	\$ (44,719)	\$ (764,702)	\$ (809,421)
Effects of changes in operating assets and liabilities				
Accounts receivable	11,950	(627)	(13,866)	(2,543)
Prepaid expenses	-	-	-	-
Accounts payable	(66,275)	2,149	13,973	(50,153)
Accrued payroll	(15,864)	-	-	(15,864)
Claims payable	-	-	240,661	240,661
Deferred revenue	-	25,803	-	25,803
NET CASH FROM OPERATING ACTIVITIES	\$ (70,189)	\$ (17,394)	\$ (523,934)	\$ (611,517)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
<hr/>			
OPERATING REVENUES			
None	\$ -	\$ -	\$ -
Total operating revenues	-	-	-
OPERATING EXPENSES			
None	-	-	-
Total operating expenses	-	-	-
OPERATING INCOME	-	-	-
NONOPERATING REVENUES			
None	-	-	-
Total nonoperating revenues	-	-	-
INCOME BEFORE TRANSFERS (OUT)	-	-	-
TRANSFERS (OUT)	-	-	(546,982)
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	(546,982)
NET ASSETS, JANUARY 1, 2008			<u>546,982</u>
NET ASSETS, DECEMBER 31, 2008			<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended December 31, 2008

	Assets					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Office equipment	\$ 56,961	\$ -	\$ 56,961	\$ -		
Maintenance equipment	38,134	-	38,134	-		
Vehicles	53,756	-	53,756	-		
	<u>\$ 148,851</u>	<u>\$ -</u>	<u>\$ 148,851</u>	<u>\$ -</u>		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Office equipment	\$ 32,463	\$ -	\$ 32,463	\$ -		
Maintenance equipment	31,596	-	31,596	-		
Vehicles	25,977	-	25,977	-		
	<u>\$ 90,036</u>	<u>\$ -</u>	<u>\$ 90,036</u>	<u>\$ -</u>		

	Net Asset Value
Office equipment	\$ -
Maintenance equipment	-
Vehicles	-
	<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employers	\$ 1,025,000	\$ 1,025,000	\$ 1,013,307
Contributions - employees	3,125,000	3,125,000	3,066,009
Contributions - non-employees	200,000	200,000	102,803
Total operating revenues	4,350,000	4,350,000	4,182,119
OPERATING EXPENSES			
Commodities and services	4,369,000	4,369,000	4,226,838
Supplies and materials	1,000	1,000	-
Total operating expenses	4,370,000	4,370,000	4,226,838
OPERATING INCOME (LOSS)	(20,000)	(20,000)	(44,719)
NONOPERATING REVENUES (EXPENSES)			
Investment income	20,000	20,000	17,724
Total nonoperating revenues (expenses)	20,000	20,000	17,724
CHANGE IN NET ASSETS	\$ -	\$ -	(26,995)
NET ASSETS, JANUARY 1, 2008			627,389
NET ASSETS, DECEMBER 31, 2008			\$ 600,394

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MEDICAL INSURANCE FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	4,270,000	4,270,000	4,184,923
Claims administration	1,000	1,000	-
Employee assistance program	10,000	10,000	10,125
Health care purchasing group	6,000	6,000	-
Wellness program	70,000	70,000	23,790
Other commodities and services	1,000	1,000	-
Total commodities and services	4,369,000	4,369,000	4,226,838
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 4,370,000	\$ 4,370,000	\$ 4,226,838

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 30,000	\$ 30,000	\$ 31,112
Settlement reimbursement	-	-	1,435
Miscellaneous	112,000	112,000	122,590
Total operating revenues	142,000	142,000	155,137
OPERATING EXPENSES			
Commodities and services	729,000	729,000	919,839
Supplies and materials	1,000	1,000	-
Total operating expenses	730,000	730,000	919,839
OPERATING INCOME (LOSS)	(588,000)	(588,000)	(764,702)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	780,000	780,000	795,980
Investment income	100,000	100,000	119,420
Total nonoperating revenues (expenses)	880,000	880,000	915,400
CHANGE IN NET ASSETS	\$ 292,000	\$ 292,000	150,698
NET ASSETS, JANUARY 1, 2008			3,074,413
NET ASSETS, DECEMBER 31, 2008			\$ 3,225,111

(See independent auditor's report.)

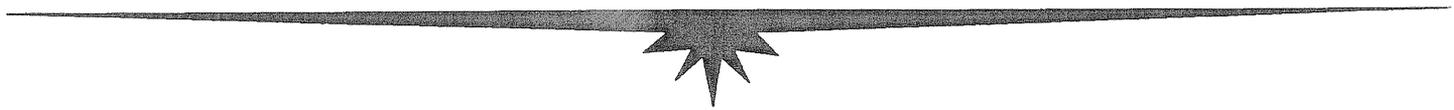
DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	350
Professional services	100,000	100,000	21,029
Investigations	3,000	3,000	-
Insurance premiums	90,000	90,000	90,890
Commercial services	2,000	2,000	-
Risk abatement	45,000	45,000	35,076
Judgment and claims	120,000	120,000	185,258
Claims administration	25,000	25,000	21,895
Workers' compensation claims	150,000	150,000	448,946
Unemployment claims	25,000	25,000	30,526
Workers' compensation salary reimbursements	50,000	50,000	48,793
Workers' compensation settlements	100,000	100,000	21,567
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Reimbursable allotment	-	-	15,509
Medical expense	5,000	5,000	-
	<hr/>		
Total commodities and services	729,000	729,000	919,839
<hr/>			
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
	<hr/>		
Total supplies and materials	1,000	1,000	-
<hr/>			
TOTAL OPERATING EXPENSES	\$ 730,000	\$ 730,000	\$ 919,839
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(See independent auditor's report.)



FIDUCIARY FUNDS



AGENCY FUNDS

- **County Collector Fund** - to account for the collections and payment, to the taxing bodies, of current property taxes collected by the County on behalf of the taxing bodies.
- **Special Drainage Fund** - to account for the collection and payment, to the Special Drainage Districts, of deposit taxes collected by the County on behalf of the Special Drainage Districts.
- **Treasurer's Special Fund** - to account for the collection and payment of monies received from tax redemptions, condemnations, restitution, domestic violence, estate, and inheritance taxes. It is also for the collection and payment of tax money received under protest or under appeal. The money is remitted to the appropriate parties when full payment has been received or settlements decided.
- **Mobile Home Tax Fund** - to account for the collection and payment, to the taxing bodies, of mobile home taxes collected by the County on behalf of the taxing bodies.
- **Tax Indemnity Fund** - to account for the collection and payment of tax indemnity fees. The money is remitted to indemnify affected parties should an error be made in the tax sale process.
- **Tax Sale in Error Fund** - to account for the collection and payment of fees related to property taxes sold at the annual delinquent tax sale. These monies are used to reimburse any tax buyers who bought taxes that were sold in error.
- **Circuit Clerk Fund** - to account for the collection and payment of monies received from court related business. The monies are remitted either to the appropriate governmental unit or the payor pending court dispositions.
- **Township Bridges Fund** - to account for the collection and payment, to the townships, of monies received from the State of Illinois on behalf of the townships.
- **Township Motor Fuel Tax Fund** - to account for the collection and payment, to the townships, of State gasoline taxes collected by the County on behalf of the townships.
- **Regional Superintendent of Schools Fund** - to account for the collection and payment, to the school districts, of monies received from the State of Illinois on behalf of the school districts.
- **Nursing Home Residents' Accounts Fund** - to account for the collection and payment of money allocated from a portion of residents' social security checks and other monies which the residents may spend for personal items.
- **Tax Sale Redemption Account Fund** - to account for the collection and payment of monies received by the County Clerk for the redemption of property taxes sold at tax sale.
- **Passport Account Fund** - to account for the collection and payment of monies by the County Clerk, on behalf of the Federal Government, for facilitating passport applications for citizens.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2008

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 4,996,423
Receivables	
Accounts	151,609
Accrued interest	<u>424</u>
TOTAL ASSETS	<u><u>\$ 5,148,456</u></u>
LIABILITIES	
Due to others	<u>\$ 5,148,456</u>
TOTAL LIABILITIES	<u><u>\$ 5,148,456</u></u>

*Aggregate - See pages 180 through 184.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2008

	Balances			Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008	
Total All Agency Funds					
ASSETS					
Cash and investments	\$ 5,049,366	\$ 184,014,065	\$ 184,067,008	\$ 4,996,423	
Accounts receivable	93,892	151,609	93,892	151,609	
Accrued interest receivable	5,260	2	4,838	424	
TOTAL ASSETS	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
LIABILITIES					
Due to others	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
TOTAL LIABILITIES	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
1. County Collector					
ASSETS					
Cash and investments	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
TOTAL ASSETS	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
LIABILITIES					
Due to others	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
TOTAL LIABILITIES	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
2. Special Drainage					
ASSETS					
Cash and investments	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
TOTAL ASSETS	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
LIABILITIES					
Due to others	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
TOTAL LIABILITIES	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Balances				Balances	
	January 1, 2008	Additions	Deductions		December 31, 2008	
3. Treasurer's Special						
ASSETS						
Cash and investments	\$ 414,133	\$ 2,563,796	\$ 2,271,148		\$ 706,781	
TOTAL ASSETS	\$ 414,133	\$ 2,563,796	\$ 2,271,148		\$ 706,781	
LIABILITIES						
Due to others	\$ 414,133	\$ 2,563,796	\$ 2,271,148		\$ 706,781	
TOTAL LIABILITIES	\$ 414,133	\$ 2,563,796	\$ 2,271,148		\$ 706,781	
4. Mobile Home Tax						
ASSETS						
Cash and investments	\$ 1,033	\$ 93,303	\$ 94,255		\$ 81	
TOTAL ASSETS	\$ 1,033	\$ 93,303	\$ 94,255		\$ 81	
LIABILITIES						
Due to others	\$ 1,033	\$ 93,303	\$ 94,255		\$ 81	
TOTAL LIABILITIES	\$ 1,033	\$ 93,303	\$ 94,255		\$ 81	
5. Tax Indemnity						
ASSETS						
Cash and investments	\$ 361,291	\$ 38,356	\$ -		\$ 399,647	
Accrued interest receivable	1,982	-	1,982		-	
TOTAL ASSETS	\$ 363,273	\$ 38,356	\$ 1,982		\$ 399,647	
LIABILITIES						
Due to others	\$ 363,273	\$ 38,356	\$ 1,982		\$ 399,647	
TOTAL LIABILITIES	\$ 363,273	\$ 38,356	\$ 1,982		\$ 399,647	

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Balances		Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 257,122	\$ 64,231	\$ 826	\$ 320,527
Accrued interest receivable	1,165	-	1,165	-
TOTAL ASSETS	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
LIABILITIES				
Due to others	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
TOTAL LIABILITIES	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
TOTAL ASSETS	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
LIABILITIES				
Due to others	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
TOTAL LIABILITIES	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
8. Township Bridges				
ASSETS				
Cash and investments	\$ 2,990	\$ 166,622	\$ 154,310	\$ 15,302
Accounts receivable	-	6	-	6
Accrued interest receivable	-	2	-	2
TOTAL ASSETS	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310
LIABILITIES				
Due to others	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310
TOTAL LIABILITIES	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Balances			Balances
	January 1, 2008	Additions	Deductions	December 31, 2008
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 922,906	\$ 1,093,288	\$ 1,515,151	\$ 501,043
Accounts receivable	93,892	151,603	93,892	151,603
Accrued interest receivable	2,113	-	1,691	422
TOTAL ASSETS	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
LIABILITIES				
Due to others	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
TOTAL LIABILITIES	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
TOTAL ASSETS	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
LIABILITIES				
Due to others	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
TOTAL LIABILITIES	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
TOTAL ASSETS	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
LIABILITIES				
Due to others	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
TOTAL LIABILITIES	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092

(This schedule is continued on the following page.)

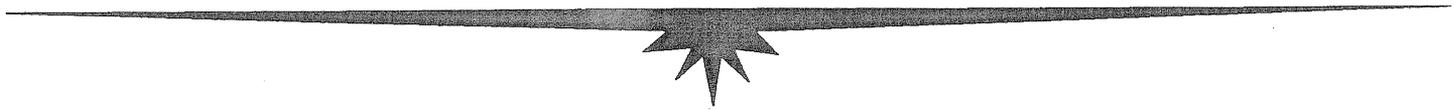
DEKALB COUNTY, ILLINOIS

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

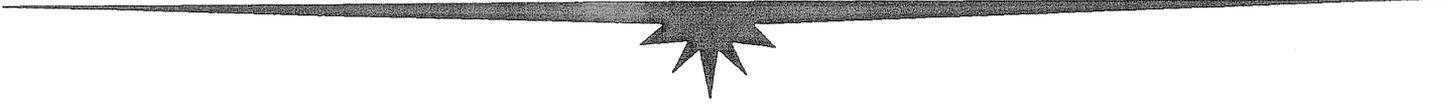
For the Year Ended December 31, 2008

	Balances				Balances	
	January 1, 2008	Additions	Deductions		December 31, 2008	
12. Tax Sale Redemption Account						
ASSETS						
Cash and investments	\$ 310,724	\$ 2,078,586	\$ 2,129,006		\$ 260,304	
TOTAL ASSETS	\$ 310,724	\$ 2,078,586	\$ 2,129,006		\$ 260,304	
LIABILITIES						
Due to others	\$ 310,724	\$ 2,078,586	\$ 2,129,006		\$ 260,304	
TOTAL LIABILITIES	\$ 310,724	\$ 2,078,586	\$ 2,129,006		\$ 260,304	
13. Passport Account						
ASSETS						
Cash and investments	\$ 316	\$ 7,584	\$ 7,695		\$ 205	
TOTAL ASSETS	\$ 316	\$ 7,584	\$ 7,695		\$ 205	
LIABILITIES						
Due to others	\$ 316	\$ 7,584	\$ 7,695		\$ 205	
TOTAL LIABILITIES	\$ 316	\$ 7,584	\$ 7,695		\$ 205	

(See independent auditor's report.)



**SUPPLEMENTARY
FINANCIAL INFORMATION**



**CAPITAL ASSETS
USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

	Land	Land Improvement	Building	Building Improvement	Vehicles
FUNCTION AND ACTIVITY					
GENERAL GOVERNMENT					
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 469,946	\$ -
Government center	2,763,211	1,014,866	250,000	-	-
Maintenance garage	56,980	21,813	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	112,443	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Planning	-	-	-	-	34,084
Facilities Management	-	-	-	-	53,756
Other	-	-	-	-	-
Total general government	2,862,374	1,036,679	4,536,300	582,389	104,436
PUBLIC SAFETY					
Judiciary	40	118,860	2,510,000	1,312,276	-
Circuit Clerk	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,380,046	1,239,440
Miller Road Tower	6,000	-	-	-	-
States' attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	29,487
Court services	-	-	-	-	32,992
Public defender	-	-	-	-	-
Total public safety	307,540	118,860	6,212,953	2,692,322	1,301,919
HIGHWAYS AND STREETS					
Highway	685	-	56,747	2,378,237	1,905,068
Waterman garage	109,330	-	-	-	-
Total highways and streets	110,015	-	56,747	2,378,237	1,905,068
HEALTH AND WELFARE					
Health	488,815	-	4,266,887	14,185	99,995
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	151,568	-
Community Outreach	-	-	-	-	-
Veteran's Assistance Commission	-	-	-	-	26,718
Total health and welfare	568,815	-	6,683,250	165,753	126,713
CULTURE AND RECREATION					
Forest Preserve District	3,058,556	576,447	299,554	-	71,581
Total culture and recreation	3,058,556	576,447	299,554	-	71,581
TOTAL	\$ 6,907,300	\$ 1,731,986	\$ 17,788,804	\$ 5,818,701	\$ 3,509,717

Equipment	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,887,385
33,355	-	-	-	-	-	-	4,061,432
-	-	-	-	-	-	-	171,419
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,928,150
84,351	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	84,351
653,772	-	-	-	-	-	-	653,772
366,665	-	-	-	-	-	-	366,665
-	-	-	-	-	-	-	34,084
87,445	-	-	-	-	-	-	141,201
66,911	-	-	-	-	-	-	66,911
1,376,850	-	-	-	-	-	-	10,499,028
-	-	-	-	-	-	-	3,941,176
215,132	-	-	-	-	-	-	215,132
511,056	-	-	-	-	-	-	7,134,995
-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	29,840
10,073	-	-	-	-	-	-	39,560
99,582	-	-	-	-	-	-	132,574
-	-	-	-	-	-	-	-
950,034	-	-	-	-	-	-	11,583,628
1,784,083	4,000	10,176,933	1,506,328	27,575,170	1,085,426	656,268	47,128,945
-	-	-	-	-	-	-	109,330
1,784,083	4,000	10,176,933	1,506,328	27,575,170	1,085,426	656,268	47,238,275
174,359	1,097,392	-	-	-	-	-	6,141,633
-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,115,431
381,722	3,977,933	-	-	-	-	-	4,359,655
-	-	-	-	-	-	-	26,718
556,081	5,075,325	-	-	-	-	-	13,175,937
42,146	-	-	-	-	-	-	4,048,284
42,146	-	-	-	-	-	-	4,048,284
\$ 4,709,194	\$ 5,079,325	\$ 10,176,933	\$ 1,506,328	\$ 27,575,170	\$ 1,085,426	\$ 656,268	\$ 86,545,152

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

FUNCTION AND ACTIVITY	Balances January 1, 2008	Additions and Transfers	Retirements and Transfers	Balances December 31, 2008
GENERAL GOVERNMENT				
Administration	\$ 8,555,901	\$ 495,196	\$ -	\$ 9,051,097
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
IMO	114,580	539,192	-	653,772
County Clerk and Recorder	366,665	-	-	366,665
Planning	34,084	-	-	34,084
Facilities Management	148,851	16,300	23,950	141,201
Other	66,911	-	-	66,911
Total general government	9,472,290	1,050,688	23,950	10,499,028
PUBLIC SAFETY				
Judiciary	3,784,334	156,842	-	3,941,176
Circuit Clerk	215,132	-	-	215,132
Sheriff	6,892,863	345,995	97,863	7,140,995
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	39,560	-	-	39,560
Court services	132,574	-	-	132,574
Total public safety	11,178,654	502,837	97,863	11,583,628
HIGHWAYS AND STREETS				
Highway	45,984,636	1,307,719	54,080	47,238,275
HEALTH AND WELFARE				
Health	7,670,838	4,377,490	14,540	12,033,788
Mental health	1,115,431	-	-	1,115,431
Veteran's Assistance Commission	-	26,718	-	26,718
Total health and welfare	8,786,269	4,404,208	14,540	13,175,937
CULTURE AND RECREATION				
Forest Preserve District	4,048,284	-	-	4,048,284
Total culture and recreation	4,048,284	-	-	4,048,284
TOTAL	\$ 79,470,133	\$ 7,265,452	\$ 190,433	\$ 86,545,152

(See independent auditor's report.)



**LONG-TERM DEBT
PAYABLE BY GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

	Compensated Absences	Other Post- Employment Benefit	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	\$ 1,708,170	\$ 4,210	\$ 1,617,500	\$ 3,329,880
TOTAL	\$ 1,708,170	\$ 4,210	\$ 1,617,500	\$ 3,329,880
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,708,170	\$ -	\$ -	\$ 1,708,170
Other post-employment benefit payable	-	4,210	-	4,210
Revenue bonds payable	-	-	1,617,500	1,617,500
TOTAL	\$ 1,708,170	\$ 4,210	\$ 1,617,500	\$ 3,329,880

(See independent auditor's report.)



SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2008

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 2,100,780	\$ 8,150,447	\$ 10,258,492
SPECIAL REVENUE				
Retirement	-	125,075	1,919,074	2,044,149
Public Building Maintenance	-	196,147	1,697,658	1,893,805
Public Building Administration	-	-	17,083	17,083
Micrographics	-	272,052	-	272,052
Tax Sale Automation	-	12,226	58,864	71,090
GIS Development	-	101,923	490,715	592,638
History Room	-	2,173	10,463	12,636
Child Support	-	19,774	-	19,774
Law Library	-	29,361	141,363	170,724
Court Automation	-	229,619	302,429	532,048
Drug Program	-	801	3,859	4,660
Documentation Storage	-	172,894	-	172,894
Court Security	-	90,602	436,205	526,807
Probation	-	68,042	687,872	755,914
Sheriff's Special Projects	-	31,819	153,195	185,014
Children's Waiting Room	-	1,952	9,400	11,352
Highway	200	90,707	2,380,000	2,470,907
Engineering	-	89,202	235,000	324,202
Aid to Bridges	-	147,520	1,184,001	1,331,521
County Motor Fuel Tax	-	292,152	2,260,000	2,552,152
Federal Highway Matching Tax	-	13,203	1,860,000	1,873,203
Health	1,230	430,461	957,243	1,388,934
Mental Health	100	102,300	2,108,846	2,211,246
Financial Aid	-	17,027	-	17,027
Community Services	10,000	33,840	-	43,840
Senior Services	-	273,465	202,978	476,443
Solid Waste Program	-	85,529	-	85,529
Veteran's Assistance	-	30,929	220,494	251,423
Drug Court	-	41,621	200,385	242,006
Forest Preserve District	-	156,113	1,524,593	1,680,706
Total Special Revenue	11,530	3,158,529	19,061,720	22,231,779

(This schedule is continued on the following page.)

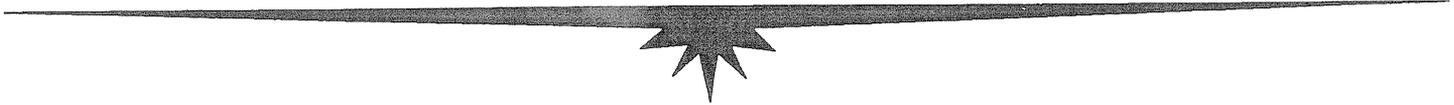
DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2008

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000
Special Projects	-	180,303	868,078	1,048,381
County Farm	-	168,660	473,389	642,049
Community Outreach Building	-	309,850	700,000	1,009,850
Opportunity	-	113,307	2,704,624	2,817,931
Tollway Access Loan	-	64,133	308,771	372,904
Building Fund	-	45,971	1,097,322	1,143,293
Land Acquisition	-	19,636	468,702	488,338
Asset Replacement	-	319,169	1,536,652	1,855,821
Total Capital Projects	-	1,221,029	8,257,538	9,478,567
ENTERPRISE				
Nursing Home	1,000	2,009,495	1,717,314	3,727,809
INTERNAL SERVICES				
Central Plant	-	-	-	-
Medical Insurance	-	922,815	-	922,815
Tort and Liability	-	313,907	3,471,084	3,784,991
Total Internal Services	-	1,236,722	3,471,084	4,707,806
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	204,176	-	204,176
Special Drainage	-	61,137	-	61,137
Treasurer's Special	-	706,781	-	706,781
Mobile Home Tax	-	81	-	81
Tax Indemnity	-	-	399,647	399,647
Tax Sale in Error	-	30,915	289,612	320,527
Circuit Clerk	-	2,139,050	95,025	2,234,075
Township Bridges	-	6,302	9,000	15,302
Township Motor Fuel Tax	-	21,043	480,000	501,043
Regional Superintendent of Schools	-	246,753	9,300	256,053
Nursing Home Residents' Accounts	-	37,092	-	37,092
Tax Redemption Account	-	260,304	-	260,304
Passport Account	-	205	-	205
Total Trust and Agency	-	3,713,839	1,282,584	4,996,423
TOTAL CASH AND INVESTMENTS	\$ 19,795	\$ 13,640,394	\$ 41,940,687	\$ 55,600,876

(See independent auditor's report.)



STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	191-196
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	197-200
Debt Capacity The schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	201-205
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	206-207
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	208-210

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

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Five Fiscal Years

	2008	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES					
Invested in capital assets, net of related debt	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted					
Retirement	2,077,112	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	200,000
Public safety	-	-	-	77,452	46,513
Health and welfare	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	200,102	178,097	176,696	322,062	191,275
Highways and streets	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	75,724	70,175	80,285	775,877	858,407
Unrestricted	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 97,202,347	\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES					
Invested in capital assets, net of related debt	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted					
Debt service	211,211	193,064	240,854	277,088	246,689
Unrestricted	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,691,569	\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT					
Invested in capital assets, net of related debt	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 107,893,916	\$ 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 presented for 2008 is for the year ended December 31, 2008.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Five Fiscal Years

	2008	2007	2006	2005	2004
EXPENSES					
Governmental activities					
General government	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,023,178	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,055,551	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	9,133,614	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	643,781	651,422	491,038	593,708	631,019
Interest	209,380	251,616	260,506	202,864	127,226
Total governmental activities expenses	40,975,408	39,806,854	35,433,200	33,369,479	34,139,184
Business-type activities					
Nursing Home	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 53,435,186	\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194
PROGRAM REVENUES					
Governmental activities					
Charges for services					
General government	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,361,292	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	1,045,921	1,783,835	653,625	707,840	459,245
Health and welfare	1,149,547	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	105,175	161,399	122,437	317,553	76,318
Operating grants and contributions	6,970,975	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	1,620,751	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	18,183,268	19,009,006	17,107,491	15,700,666	14,483,405
Business-type activities					
Charges for services					
Nursing Home	12,573,067	13,499,941	11,584,838	10,622,796	9,921,607
Capital grants and contributions	24,704	-	-	-	-
Total business-type activities program revenues	12,597,771	13,499,941	11,584,838	10,622,796	9,921,607
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 30,781,039	\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012
NET (EXPENSES) REVENUES					
Governmental activities	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	137,993	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (22,654,147)	\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Five Fiscal Years

	2008	2007	2006	2005	2004
GENERAL REVENUES AND OTHER					
CHANGES IN NET ASSETS					
Governmental activities					
Taxes					
Property	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	684,460	721,462	587,681	540,462	423,200
Sales	7,961,634	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,467,025	1,492,857	1,325,022	1,230,437	1,052,022
Other	94,996	80,409	324,360	68,388	113,997
Investment income	1,282,547	1,892,627	1,463,760	620,898	395,409
Miscellaneous	288,852	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	31,069,349	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities					
Investment income	176,236	458,852	391,419	270,835	85,639
Miscellaneous	55,517	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	231,753	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS					
Governmental activities	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	369,746	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 8,646,955	\$ 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 presented for 2008 is for the year ended December 31, 2008.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
GENERAL FUND										
Reserved	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275
Unreserved	11,159,312	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
TOTAL GENERAL FUND	\$ 11,486,261	\$ 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
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 17,202,449	\$ 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
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	11,601,476	11,562,825	12,436,296	11,224,464
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	7,275,054	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	6,260,884	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 30,738,387	\$ 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

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 presented for 2008 is for the year ended December 31, 2008.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
REVENUES										
Taxes										
Property	\$ 19,652,256	\$ 19,354,142	\$ 15,793,457	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447	\$ 10,654,062	\$ 10,072,999	\$ 9,726,758
Replacement	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465	482,345	449,891
Inheritance	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410	114,100	149,791
Mobile home	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899	8,820	-
Sales (.01)	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164	315,422	266,206
Sales (.0025)	6,093,039	4,400,000	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097	2,650,986	2,425,958	2,241,765
Photo processing	-	-	-	-	-	-	18,490	33,899	33,204	31,545
Local use	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437	192,872	173,388
State income	1,467,063	1,420,000	1,325,022	1,230,437	1,052,022	1,016,637	1,091,077	1,176,164	1,183,853	1,095,179
Games	1,215	1,000	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	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784	396,015
Intergovernmental	8,819,626	9,882,559	8,653,287	7,750,480	7,376,606	6,531,412	7,138,813	6,134,453	6,492,195	5,405,444
Charges for services	6,950,027	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
Fines and forfeits	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111	753,987
Investment income	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842
Miscellaneous	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321
Total revenues	47,743,039	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
EXPENDITURES										
General government	8,027,666	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
Public safety	16,692,909	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
Highways and streets	4,795,833	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
Health and welfare	8,632,398	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
Culture and recreation	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076
Debt service										
Principal	252,005	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000	365,000
Interest	131,491	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517	109,077
Other charges	-	-	-	300	-	-	-	-	-	-
Capital outlay	5,259,993	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
Total expenditures	44,396,803	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,346,236	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698	245,202

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 5,293,024	\$ 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
Transfers (out)	(4,746,042)	(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)
Payment to refunding escrow agent	-	(1,798,750)	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	1,788,750	-	-	838,320	-	-	-
Premium (discount) on bonds issued	-	-	-	53,235	-	-	(843,939)	-	-	-
Sale of capital assets	6,050	40,750	-	-	18,405	692,958	124,261	-	-	-
Total other financing sources (uses)	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509	116,500
NET CHANGE IN FUND BALANCES	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207	\$ 361,702
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%

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 presented for 2008 is for the year ended December 31, 2008.

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
1998	\$ 30,339,808	\$ 183,194,341	\$ 702,284,388	\$ 199,353,408	\$ 44,217,515	\$ 4,123,378	\$ 1,133,173,030	0.8343	\$ 3,399,519,090	33.333%
1999	34,614,123	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246	0.8520	3,558,795,738	33.333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.333%
2003	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	33.333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0847	5,097,421,827	33.333%
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	33.333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	2,085,383,221	0.8449	6,256,149,663	33.333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
TAX RATES										
DeKalb County	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449
DeKalb County Forest Preserve District	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677
	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126
Townships	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038
Cities and villages	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516
Fire protection districts	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076
Park districts	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255
School districts	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351
Junior college districts	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829
Other districts	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS
 PRINCIPAL PROPERTY TAXPAYERS
 Current Fiscal Year and Nine Years Ago

Taxpayer	2008			Taxpayer	1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,799,511	1	0.71%	DeKalb Genetics Corporation	\$ 7,519,445	1	0.63%
Goodyear Tire & Rubber Co	8,214,864	2	0.39%	Nestle Food Company	7,280,113	2	0.61%
NE DeKalb Portfolio LP (Nestles)	7,947,613	3	0.38%	Panduit	5,882,714	3	0.50%
Northland Plaza - Joseph Freed	6,620,344	4	0.32%	3-M Company	4,666,958	4	0.39%
DeKalb Area Retirement Center	6,406,877	5	0.31%	University Village I & II	3,764,801	5	0.32%
Panduit Corporation	6,338,436	6	0.30%	WalMart	2,528,040	6	0.21%
Stone Prairie Corp	5,643,745	7	0.27%	Ideal Industries	2,492,786	7	0.21%
3-M Company	5,457,225	8	0.26%	Kishwaukee Community Hospital	2,482,386	8	0.21%
DeKalb Genetics	5,230,892	9	0.25%	DeKalbe Area Retirement Center	2,472,912	9	0.21%
Fairview MSFP II LLC	4,905,099	10	0.24%	Paul Sauser	2,467,131	10	0.21%
	<u>\$ 71,564,606</u>		<u>3.43%</u>		<u>\$ 41,557,286</u>		<u>3.50%</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
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%
2007	19,030,039	17,512,688	92.03%	16,781	17,529,469	92.11%

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 presented for 2008 is for the year ended December 31, 2008.

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			
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
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37

* See the schedule of Demographic and Economic Information on page 206 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 presented for 2008 is for the year ended December 31, 2008.

Data Sources

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
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
2008	-	1,617,500	-	1,617,500	0.03%	15.59

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 197 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 presented for 2008 is for the year ended December 31, 2008.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2008

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
Other 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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Legal debt limit	\$ 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	\$ 59,954,768
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 59,954,768
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 2007

Assessed value - 2007	\$ 2,085,383,221
Legal debt margin	<u>2.875%</u>
Debt limit	59,954,768
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 59,954,768</u>

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
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	900,000	533,886	0.64	
2008	12,586,990	11,950,186	636,804	513,750	219,679	0.87	

Note: Details of the County's outstanding debt can be found in the notes to 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 DeKalb County Nursing Home user fees.

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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
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
2008	103,729	2,917,896,770	28,130	7.4%	N/A	18,732

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 Four Years Ago

2008			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,152	Northern Illinois University	1	8,000
Kishwaukee Health System	2	962	Kishwaukee Health System	2	1,100
DeKalb School District	3	850	DeKalb School District	3	650
DeKalb County Government	4	650	Wal-Mart Super Center	4	600
Kishwaukee Community College	5	601	DeKalb County Government	5	504
WalMart Super Center	6	660	IDEAL Industries	6	450
Sycamore School District	7	533	Sycamore School District	7	450
3M	8	525	Alloyd	8	375
Target Distribution Center	9	505	City of DeKalb	9	266
Ideal Industries	10	400	3M	10	250
Jewel/Osco	10	400			

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

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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	55.25	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16	67.31
PUBLIC SAFETY										
Police protection	68.50	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65	94.65
Officers	35.80	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00	52.00
Patrol officers	14.00	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50	20.50
Patrol officers	25.00	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
HIGHWAYS AND STREETS										
	24.50	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	71.93	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55	79.00
Rehab and nursing center	144.30	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30	180.35
Other employees	5.00	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50	10.50
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35	6.01
History room	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60	0.60
TOTAL	480.88	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11	594.42

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT										
Registered voters	47,874	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718
Property parcels	33,276	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477
Tax bills mailed	N/A	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706
Total taxes collected by Treasurer	\$ 99,269,010	\$ 103,923,691	\$ 109,788,530	\$ 116,126,722	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	N/A
Birth certificates	873	966	1,020	875	827	974	955	1,118	1,130	1,089
Death certificates	750	700	671	700	634	740	769	633	678	743
Marriage licences	625	588	611	531	512	541	561	562	606	532
PUBLIC SAFETY										
Police										
Jail bookings	2,475	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071
Burglary	42	47	55	47	60	56	50	63	63	54
Civil process	4,426	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282
Traffic fatalities	15	10	13	11	14	11	17	7	18	20
Dispatched calls - communications	10,013	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026
DUI arrests	179	161	160	251	329	345	302	461	417	369
States' Attorney										
Criminal felonies	606	761	692	621	638	794	762	764	686	784
Criminal misdemeanors	1,808	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054
DUI	515	514	637	735	795	792	792	922	803	777
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536
Snow plow hours	N/A	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	950	811	1,028	1,090	975	882	916	926	952	1,160
Emergency services - total households	464	427	479	529	496	448	450	364	381	466
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,280	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951
Visitors	724	422	444	535	568	590	717	839	853	362

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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	3	2	3	2	2	2	2	1
HIGHWAYS										
Miles of roads (County)	198.59	201.00	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31
Traffic signals	N/A	N/A	N/A	N/A	16	16	16	16	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311
CULTURE AND RECREATION										
Parks	12	13	13	14	14	14	14	14	14	14
Park acres	828	837	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206

Data Source

Various County Departments