



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 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.
- **Community Outreach Building Fund** - To account for revenues and expenditures associated with the construction and operation of a new social service building.

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS

December 31, 2009

	Capital Improvement Reserve	Special Projects	County Farm
ASSETS			
Cash and investments	\$ 258,460	\$ 1,442,266	\$ 810,639
Receivables			
Accounts	-	-	-
Accrued interest	-	-	-
Prepaid items	-	-	-
Advances to other funds	1,245,000	-	-
TOTAL ASSETS	<u>\$ 1,503,460</u>	<u>\$ 1,442,266</u>	<u>\$ 810,639</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 31,898	\$ -
Advances due to other funds	-	-	-
Total liabilities	-	31,898	-
FUND BALANCES			
Reserved for prepaid items	-	-	-
Reserved for long-term receivables	1,245,000	-	-
Unreserved - undesignated (deficit)	258,460	1,410,368	810,639
Total fund balances (deficit)	1,503,460	1,410,368	810,639
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,503,460</u>	<u>\$ 1,442,266</u>	<u>\$ 810,639</u>

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Community Outreach Building	Totals
\$ 2,200	\$ 453,447	\$ 2,949,726	\$ 2,050,449	\$ 1,668,387	\$ 369,630	\$ 10,005,204
-	93,895	280,557	41,000	-	-	415,452
-	-	3,945	-	-	-	3,945
13,875	-	97,125	-	-	-	111,000
-	-	-	-	-	-	1,245,000
<u>\$ 16,075</u>	<u>\$ 547,342</u>	<u>\$ 3,331,353</u>	<u>\$ 2,091,449</u>	<u>\$ 1,668,387</u>	<u>\$ 369,630</u>	<u>\$ 11,780,601</u>
\$ -	\$ -	\$ -	\$ 631	\$ 30,024	\$ 3,844	\$ 66,397
-	1,254,649	-	-	-	1,345,000	2,599,649
-	1,254,649	-	631	30,024	1,348,844	2,666,046
13,875	-	97,125	-	-	-	111,000
-	-	-	-	-	-	1,245,000
2,200	(707,307)	3,234,228	2,090,818	1,638,363	(979,214)	7,758,555
16,075	(707,307)	3,331,353	2,090,818	1,638,363	(979,214)	9,114,555
<u>\$ 16,075</u>	<u>\$ 547,342</u>	<u>\$ 3,331,353</u>	<u>\$ 2,091,449</u>	<u>\$ 1,668,387</u>	<u>\$ 369,630</u>	<u>\$ 11,780,601</u>

(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, 2009

	Capital Improvement Reserve	Special Projects	County Farm
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for services	-	-	-
Intergovernmental	-	-	-
Investment income	73,100	24,297	16,204
Miscellaneous	-	375,000	-
Total revenues	73,100	399,297	16,204
EXPENDITURES			
Debt service			
Interest	-	-	-
Capital outlay			
Capital improvements	-	379,752	-
Total expenditures	-	379,752	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73,100	19,545	16,204
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	350,000	-
Transfers (out)	(70,000)	-	-
Total other financing sources (uses)	(70,000)	350,000	-
NET CHANGE IN FUND BALANCES	3,100	369,545	16,204
FUND BALANCES (DEFICIT), JANUARY 1, 2009	1,500,360	1,040,823	794,435
FUND BALANCES (DEFICIT), DECEMBER 31, 2009	\$ 1,503,460	\$ 1,410,368	\$ 810,639

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Community Outreach Building	Totals
\$ -	\$ -	\$ 1,147,542	\$ -	\$ -	\$ -	\$ 1,147,542
-	-	-	29,675	-	-	29,675
-	359,956	-	-	-	-	359,956
2,200	8,203	49,692	37,957	25,094	8,502	245,249
-	-	-	-	-	-	375,000
2,200	368,159	1,197,234	67,632	25,094	8,502	2,157,422
-	59,217	-	-	-	70,000	129,217
781,495	-	5,250	533,465	30,024	364,112	2,094,098
781,495	59,217	5,250	533,465	30,024	434,112	2,223,315
(779,295)	308,942	1,191,984	(465,833)	(4,930)	(425,610)	(65,893)
-	-	-	6,189	-	-	6,189
307,032	-	-	731,000	500,000	575,000	2,463,032
-	-	(1,107,032)	-	-	(25,000)	(1,202,032)
307,032	-	(1,107,032)	737,189	500,000	550,000	1,267,189
(472,263)	308,942	84,952	271,356	495,070	124,390	1,201,296
488,338	(1,016,249)	3,246,401	1,819,462	1,143,293	(1,103,604)	7,913,259
\$ 16,075	\$ (707,307)	\$ 3,331,353	\$ 2,090,818	\$ 1,638,363	\$ (979,214)	\$ 9,114,555

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 30,000	\$ 30,000	\$ 24,297
Miscellaneous	-	-	375,000
Total revenues	30,000	30,000	399,297
EXPENDITURES			
Capital improvements			
Walk/Bike path	15,000	-	15,000
Comprehensive plan update	10,000	10,000	-
Solid waste study	25,000	25,000	73,063
Hazard mitigation	-	-	7,475
Fee study	10,000	10,000	-
Network infrastructure	10,000	10,000	-
Imaging system	10,000	10,000	-
Financial system upgrade	8,000	8,000	-
Reverse 9-1-1 Alert	15,000	15,000	-
Squad car laptops	20,000	20,000	14,670
Sheriff's communication system and tower	150,000	150,000	93,636
Wireless access point	20,000	20,000	25,908
Contour maps	150,000	150,000	150,000
Contingency	7,000	7,000	-
Total expenditures	450,000	435,000	379,752
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(420,000)	(405,000)	19,545
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General	350,000	350,000	350,000
Public building maintenance	-	(15,000)	-
Total other financing sources (uses)	350,000	335,000	350,000
NET CHANGE IN FUND BALANCE	\$ (70,000)	\$ (70,000)	369,545
FUND BALANCE, JANUARY 1, 2009			1,040,823
FUND BALANCE, DECEMBER 31, 2009			\$ 1,410,368

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 20,000	\$ 20,000	\$ 16,204
Total revenues	20,000	20,000	16,204
EXPENDITURES			
Capital outlay			
Capital improvements	450,000	250,000	-
Professional services	50,000	50,000	-
Total expenditures	500,000	300,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(480,000)	(280,000)	16,204
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(200,000)	-
Total other financing sources (uses)	-	(200,000)	-
NET CHANGE IN FUND BALANCE	\$ (480,000)	\$ (480,000)	16,204
FUND BALANCE, JANUARY 1, 2009			794,435
FUND BALANCE, DECEMBER 31, 2009			\$ 810,639

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 25,000	\$ 25,000	\$ 2,200
Total revenues	25,000	25,000	2,200
EXPENDITURES			
Capital outlay			
Land acquisition	250,000	750,000	774,995
Landscaping	20,000	20,000	-
Demolition	30,000	30,000	6,500
Total expenditures	300,000	800,000	781,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(275,000)	(775,000)	(779,295)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	250,000	250,000	307,032
Total other financing sources (uses)	250,000	250,000	307,032
NET CHANGE IN FUND BALANCE	\$ (25,000)	\$ (525,000)	(472,263)
FUND BALANCE, JANUARY 1, 2009			488,338
FUND BALANCE, DECEMBER 31, 2009			\$ 16,075

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 380,000	\$ 380,000	\$ 359,956
Investment income	10,000	10,000	8,203
Total revenues	<u>390,000</u>	<u>390,000</u>	<u>368,159</u>
EXPENDITURES			
Debt service			
Principal	226,000	226,000	-
Interest	60,000	60,000	59,217
Total expenditures	<u>286,000</u>	<u>286,000</u>	<u>59,217</u>
NET CHANGE IN FUND BALANCE	<u>\$ 104,000</u>	<u>\$ 104,000</u>	308,942
FUND BALANCE (DEFICIT), JANUARY 1, 2009			<u>(1,016,249)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2009			<u>\$ (707,307)</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,147,542
Investment income	100,000	100,000	49,692
Total revenues	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,197,234</u>
EXPENDITURES			
Capital outlay			
Network/web infrastructure	-	-	5,250
Public safety building upgrades	300,000	-	-
Total expenditures	<u>300,000</u>	<u>-</u>	<u>5,250</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,100,000</u>	<u>1,400,000</u>	<u>1,191,984</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(24,000)	-
Land acquisition	(250,000)	(290,000)	(307,032)
Building	(500,000)	(500,000)	(500,000)
Public building maintenance	-	(300,000)	(300,000)
Total other financing sources (uses)	<u>(750,000)</u>	<u>(1,114,000)</u>	<u>(1,107,032)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 350,000</u>	<u>\$ 286,000</u>	84,952
FUND BALANCE, JANUARY 1, 2009			<u>3,246,401</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 3,331,353</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 30,000	\$ 30,000	\$ 29,675
Investment income	75,000	75,000	37,957
Total revenues	105,000	105,000	67,632
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	375,000	375,000	313,573
Animal control vehicle	26,000	26,000	18,890
Facilities management vehicle	-	60,000	59,499
Sheriff's information system	20,000	20,000	-
Network/web infrastructure	200,000	200,000	127,001
Computer replacement	5,000	5,000	1,160
Financial system upgrade	25,000	25,000	13,342
Sheriff's communication center	20,000	20,000	-
Total expenditures	671,000	731,000	533,465
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(566,000)	(626,000)	(465,833)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	6,189
Transfer in			
General	715,000	715,000	697,400
Veteran's assistance	-	-	2,900
Health	-	-	29,000
Mental health	-	-	1,700
Total other financing sources (uses)	715,000	715,000	737,189
NET CHANGE IN FUND BALANCE	\$ 149,000	\$ 89,000	271,356
FUND BALANCE, JANUARY 1, 2009			1,819,462
FUND BALANCE, DECEMBER 31, 2009			\$ 2,090,818

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 50,000	\$ 50,000	\$ 25,094
Total revenues	50,000	50,000	25,094
EXPENDITURES			
Capital outlay			
Professional services	-	-	30,024
Total expenditures	-	-	30,024
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	50,000	50,000	(4,930)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	600,000	600,000	-
Opportunity	500,000	500,000	500,000
Total other financing sources (uses)	1,100,000	1,100,000	500,000
NET CHANGE IN FUND BALANCE	<u>\$ 1,150,000</u>	<u>\$ 1,150,000</u>	495,070
FUND BALANCE, JANUARY 1, 2009			<u>1,143,293</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 1,638,363</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 8,502
Total revenues	-	-	8,502
EXPENDITURES			
Debt service			
Interest	70,000	70,000	70,000
Capital outlay			
Community outreach building	-	-	135,327
Office furniture and equipment	-	-	135,871
Specialized equipment	-	-	20,967
Storage systems	325,000	325,000	1,446
Emergency power systems	-	-	7,776
Evidence room	50,000	50,000	-
Professional services	-	-	11,748
Commercial services	-	-	46,477
Soil boring	-	-	4,500
Total expenditures	445,000	445,000	434,112
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(445,000)	(445,000)	(425,610)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	125,000	125,000	150,000
Documentation storage	50,000	50,000	50,000
Veteran's assistance	200,000	200,000	200,000
Public building maintenance	175,000	175,000	175,000
Transfers (out)			
General	-	-	(25,000)
Total other financing sources (uses)	550,000	550,000	550,000
NET CHANGE IN FUND BALANCE	\$ 105,000	\$ 105,000	124,390
FUND BALANCE (DEFICIT), JANUARY 1, 2009			(1,103,604)
FUND BALANCE (DEFICIT), DECEMBER 31, 2009			\$ (979,214)

(See independent auditor's report.)