


DEKALB COUNTY



GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2009



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2009

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS

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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2009

LEGISLATIVE

Ruth Ann Tobias, Chairman

Larry Anderson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Patricia LaVigne

Kenneth Anderson

Jeffery Metzger, Sr

Jerry Augsburger

Scott M. Newport

Kevin Chamblis

Riley N. Oncken

Sally Defauw

Paul Stoddard

Eileen Dubin

Michael Stuckert, Sr

John C. Emerson

Mark A. Todd

Julia Fauci

Anita Jo Turner

John Gudmunson

Derek Tyson

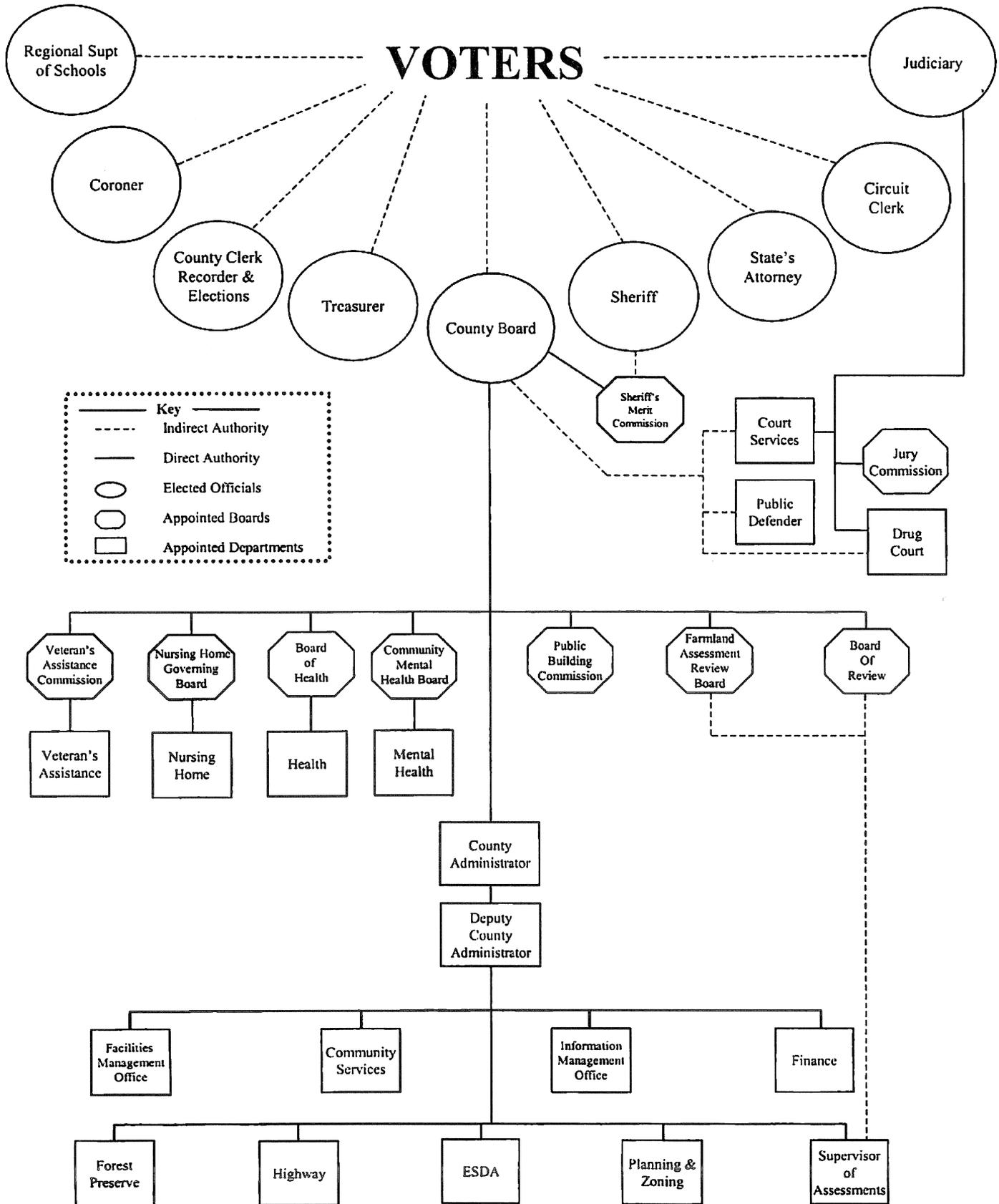
Michael Haines

Patricia R. Vary

John Hulseberg

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, 2008

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 stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

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 9, 2010

To the Citizens of DeKalb County:

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

Citizens of DeKalb County
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DeKalb County Farm Bureau was the first Farm Bureau in the nation and represents and advances farming interests at the County level.

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

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The population of DeKalb County in 2009 was 107,333. 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 2009 equalized assessed valuation (EAV) of \$2,202,386,290, 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

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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 2009 the County completed a project of .189 miles on Perry Road that widened with turn lanes and resurfacing south of Bethany Road. Shabbona Road Bridge, Suydam Road Bridge and Perry Road Bridge were all built and the roads were open at the end of 2009. Other road projects were completed on South First Street, Malta Road and Somonauk Road resurfacing at a cost of \$1.2 million.

Overall, the economic outlook in DeKalb County has continued to slow 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 and 11.6% in December of 2009. The growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore has continued the slow pace started in 2008. The housing industry continues to move very slowly. The unemployment rate rose over 3% in one year. This causes one of the most pressing problems to be employment opportunities and affordable housing for the community.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

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. 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. During 2009 a Green Infrastructure Workshop was held on May 7th at the Kishwaukee Community College's Conference Center. The title of the conference was *New Jobs in A Green Infrastructure*. The conference was held in conjunction with National County Government Week and the theme was "Greening our Future". Anyone interested in job creation and sustainable infrastructure was encouraged to attend the event and topics covered were retrofitting, entrepreneurship, innovation and new jobs in developing a green infrastructure.

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 phone system. The County has met their goal of having all departments on this new phone system during 2009. The IMO department also took on the responsibility of doing the training on the VOIP system for all departments.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2009 for worker's compensation and excess liability. By assuming risk, the County has been able

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to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That 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 \$4,008,898 for the 2009 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 2009 was 3%.

The Stormwater Management Planning committee has also been busy during 2009. The committee has been working on Stage 2 of the Countywide Stormwater Management Plan over the course of the year. The primary feature of this phase will be the creations of "County-wide Surface Water Maps". The main project for Stage 2 was to add county-wide two foot contour intervals (topography), wetlands, and watershed boundaries into the County's digital maps. 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. A public hearing was held in March 2009 which resulted in the passing of an ordinance in June 2009 for a special use permit for wind farms on various properties in townships in southern DeKalb County.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation during 2007. The Prairie Band Potawatomi "Nation" is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation attests that in 1829, Article III of the Treaty of Prairie du Chien, reserved for Chief Shab-eh-nay and his band land which consisted of 1,280 acres located near the present Village of Shabbona, Illinois and within DeKalb County. The Nation has purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Governmental Agreement on February 20, 2008. This Governmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space and a welcome center and parking to serve both. Payments to the County will be in lieu of Property Taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Governmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act. If this qualification does not occur the governmental agreement shall terminate immediately. The 2009 year again 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

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Commission, RPC, oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan, which included the creation or updating of 10 individual municipal comprehensive plans and oversaw the creation of the Unified Development Ordinance. The Illinois Chapter of the American Planning Association has named DeKalb County's comprehensive plan the best in the state, in part because of the balancing that it tries to accomplish. The plan does not discourage growth and development to the extent that it occurs but states it should occur in and around cities because that is where the services are.

Moving forward with the Regional Planning Commission objectives will be a continuing process in the County. The Regional Planning Commission will work with the municipal governments throughout the County with any issue that can best be addressed with a regional outlook. The RPC will continue to serve as a clearing house for regional issues, such as flood control, waterways, and transportation will be a challenge to all units of local government. Because Illinois has so many units of local government, this will be a difficult challenge, both in logistics and politics, to try and bring governments together for these common purposes. The decision was made by the RPC to update the County Unified Comprehensive Plan during 2010. During 2009 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 2009. 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 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. Work continued during 2009 on the wetlands. 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 unable to purchase additional land during 2009 but the beginning of 2010 brings renewed hope for several different properties that may become available adjacent to

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the existing Forest Preserves. 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, the land that was to be purchased became unattainable when the property became part of an estate after a death.

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. Number of prisoners and costs of housing prisoners at other facilities did drop slightly during 2009. 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 2009 and there have been four graduation ceremonies with a total of 21 graduates since it began in 2007. This felony court works with non-violent addicted felons who must plead guilty and admit addiction. This is a highly structured supervised program that at a minimum lasts 14 months. The State of Illinois passed two statutes to allow fines to be collected on guilty traffic violations and guilty felony pleas to help provide funding for the Drug Court. These monies pay salary costs as well as treatment providers of counseling and intervention specialists. The Special Court Administrator 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. A second grant has been applied for and Drug Court is awaiting the decision of whether they will receive additional monies from this grant.

The State's Attorney Office is opening 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

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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 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 have been filled during 2009 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 is being 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. The overcrowding at the high school has been a major problem for the district. The larger high school is now controversial in that the District used predictions based on larger numbers of students due to the building that was happening at the time when the school was planned. The building boom is no longer a reality here or elsewhere and with the economy downturn that has reduced the number of new students that may attend the new high school. The lack of reimbursement dollars due from the State of Illinois were needed to meet budget costs. The DeKalb District, the largest in the County, as well as other districts in the County are all needing to consider reducing teachers and other employees in order to meet the budget reductions. The DeKalb School District did reduce teaching staff for the 2010-2011 school year and are waiting for the State of Illinois to make decisions before hiring any of the staff to return in the fall of 2010.

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April 9, 2010

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, 2008. 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-three consecutive years (fiscal years ended 1986-2008). 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

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 (the County), as of and for the year ended December 31, 2009, 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, 2009, 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 8, 2010, 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 8, 2010

A handwritten signature in black ink, appearing to be the initials 'AK' followed by a stylized flourish.



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2009

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, 2009. 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 \$102 million and increased in the current year by \$5.2 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 \$116 million or 5%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. The decrease in net assets in 2009 was \$365,432. The Rehab and Nursing Center is reporting total net assets of \$10.3 million in 2009 compared to \$10.7 million in 2008. Fiscal Year 2009 also marks the eleventh 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 given 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 42 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund and the Health Fund both 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. Costs for medical and life insurance and liability claims are 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, 2009**

	Governmental		Business		Total Primary	
	Activities		Activities		Government	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
<u>Assets:</u>						
Current and Other Assets	72,690,058	70,500,359	7,675,115	8,150,748	80,364,173	78,651,107
Capital Assets	<u>57,056,054</u>	<u>54,032,064</u>	<u>8,466,011</u>	<u>9,034,262</u>	<u>65,522,065</u>	<u>63,066,326</u>
Total Assets	<u>129,746,112</u>	<u>124,532,423</u>	<u>16,141,126</u>	<u>17,185,010</u>	<u>145,887,238</u>	<u>141,717,433</u>
<u>Liabilities:</u>						
Long-Term Liabilities	3,164,054	2,982,813	4,842,021	4,668,655	8,006,075	7,651,468
Other Liabilities	<u>24,186,582</u>	<u>24,347,263</u>	<u>972,968</u>	<u>1,824,786</u>	<u>25,159,550</u>	<u>26,172,049</u>
Total Liabilities	<u>27,350,636</u>	<u>27,330,076</u>	<u>5,814,989</u>	<u>6,493,441</u>	<u>33,165,625</u>	<u>33,823,517</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	55,583,750	52,414,564	4,049,099	4,075,292	59,632,849	56,489,856
Restricted	14,973,126	15,240,452	219,468	211,211	15,192,594	15,451,663
Unrestricted	<u>31,838,600</u>	<u>29,547,331</u>	<u>6,057,570</u>	<u>6,405,066</u>	<u>37,896,170</u>	<u>35,952,397</u>
Total Net Assets	<u>102,395,476</u>	<u>97,202,347</u>	<u>10,326,137</u>	<u>10,691,569</u>	<u>112,721,613</u>	<u>107,893,916</u>

The County's combined net assets increased to \$112.7 million in 2009 from \$107.9 million during 2008. The majority of the increase is from governmental activities with the business type activities showing a decrease of \$365,432. There was an increase in property taxes of \$1.6 million and the Community Outreach Building Construction in Progress of \$5 million in 2008 became an increase to Buildings in 2009 of \$5.7 million, an increase of \$.7million. Another part of this increase is due to the revenues out-pacing the expenses for the year 2009 by \$1.7 million. 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:

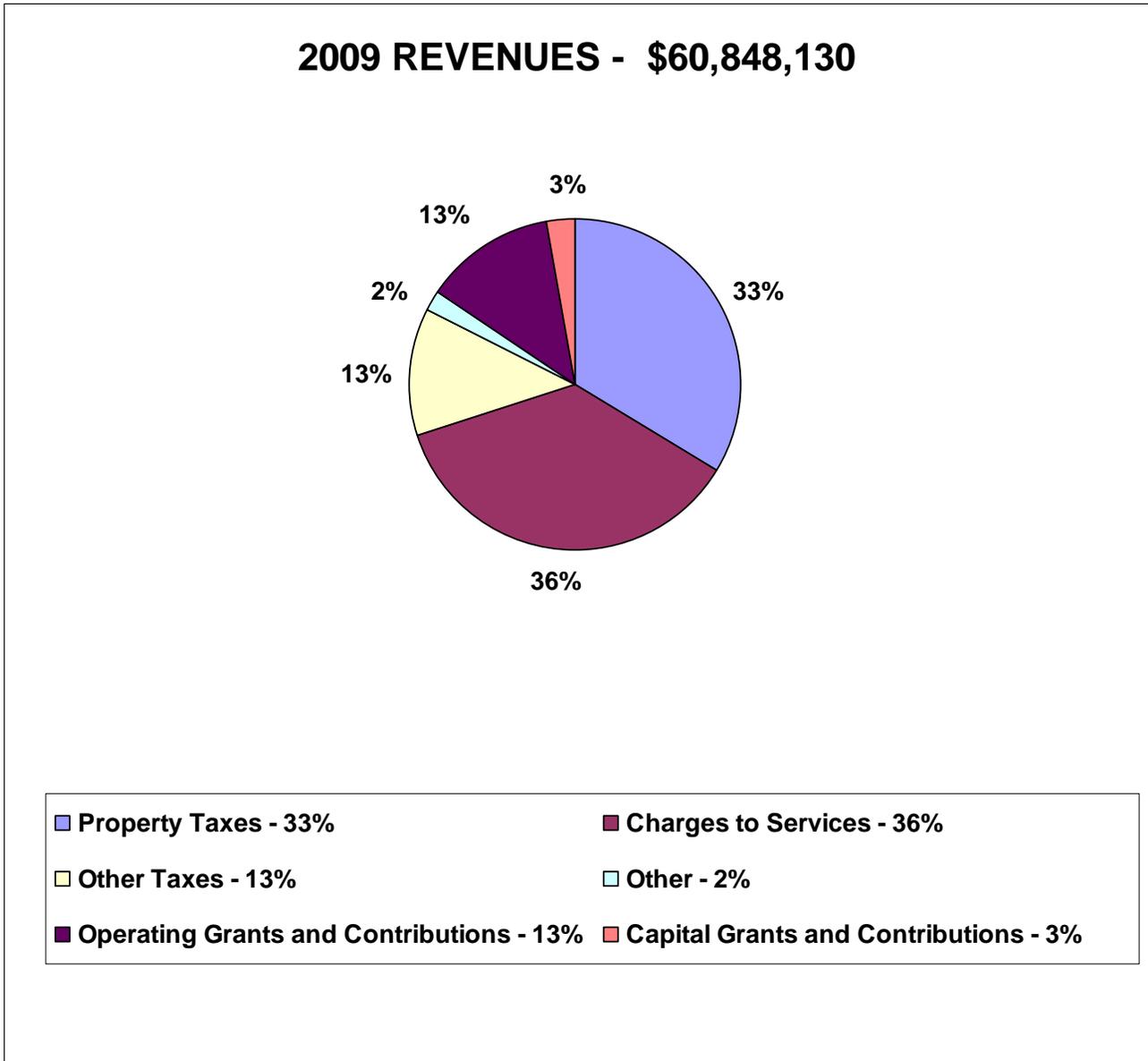
Table 2
Changes in Net Assets
January 1, 2009 through December 31, 2009

	Governmental Activities		Business Type Activities		Total Primary Activities	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Revenues						
Program Revenues						
Charges for Services	9,677,424	9,591,542	12,559,028	12,573,067	22,236,452	22,164,609
Operating Grants and Contributions	7,716,006	6,970,975	100,000	0	7,816,006	6,970,975
Capital Grants and Contributions	1,596,221	1,620,751	30,030	24,704	1,626,251	1,620,751
General Revenues						
Property Taxes	20,369,320	19,289,835	0	0	20,369,320	19,289,835
Other Taxes	7,594,440	10,208,115	0	0	7,594,440	10,208,115
Other	1,064,277	1,571,399	141,398	231,753	1,205,675	1,898,118
Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	48,017,688	49,252,617	12,830,456	12,829,524	60,848,130	62,082,141
Expenses						
General Government	8,198,165	7,909,904	0	0	8,198,165	7,909,904
Public Safety	17,807,255	17,023,178	0	0	28,908,366	28,023,178
Highways and Streets	6,003,739	6,055,551	0	0	6,003,739	6,055,551
Health and Welfare	9,895,849	9,133,614	13,195,888	12,459,778	23,091,737	21,593,392
Culture and Recreation	729,881	643,781	0	0	729,881	643,781
Interest on Long Term Debt	<u>189,670</u>	<u>209,380</u>	<u>0</u>	<u>0</u>	<u>189,670</u>	<u>209,380</u>
Total Expenses	42,824,559	40,975,408	13,195,888	12,459,778	56,020,447	53,435,186
Change in Net Assets	5,193,129	8,277,209	(365,432)	369,746	4,827,697	8,646,955

The decrease in 2009 total change of assets of \$3.8 million was a decrease in Other Taxes which includes Sales, Local Use and Replacement Taxes during 2009 of \$2.5 million in the Governmental activities and the increase of \$1.4 million in expenses with General Governmental, Public Safety and Health and Welfare being over by \$1.5 million in expenses.

2. Governmental Revenues

The following Graph summarizes the County Revenue activities:

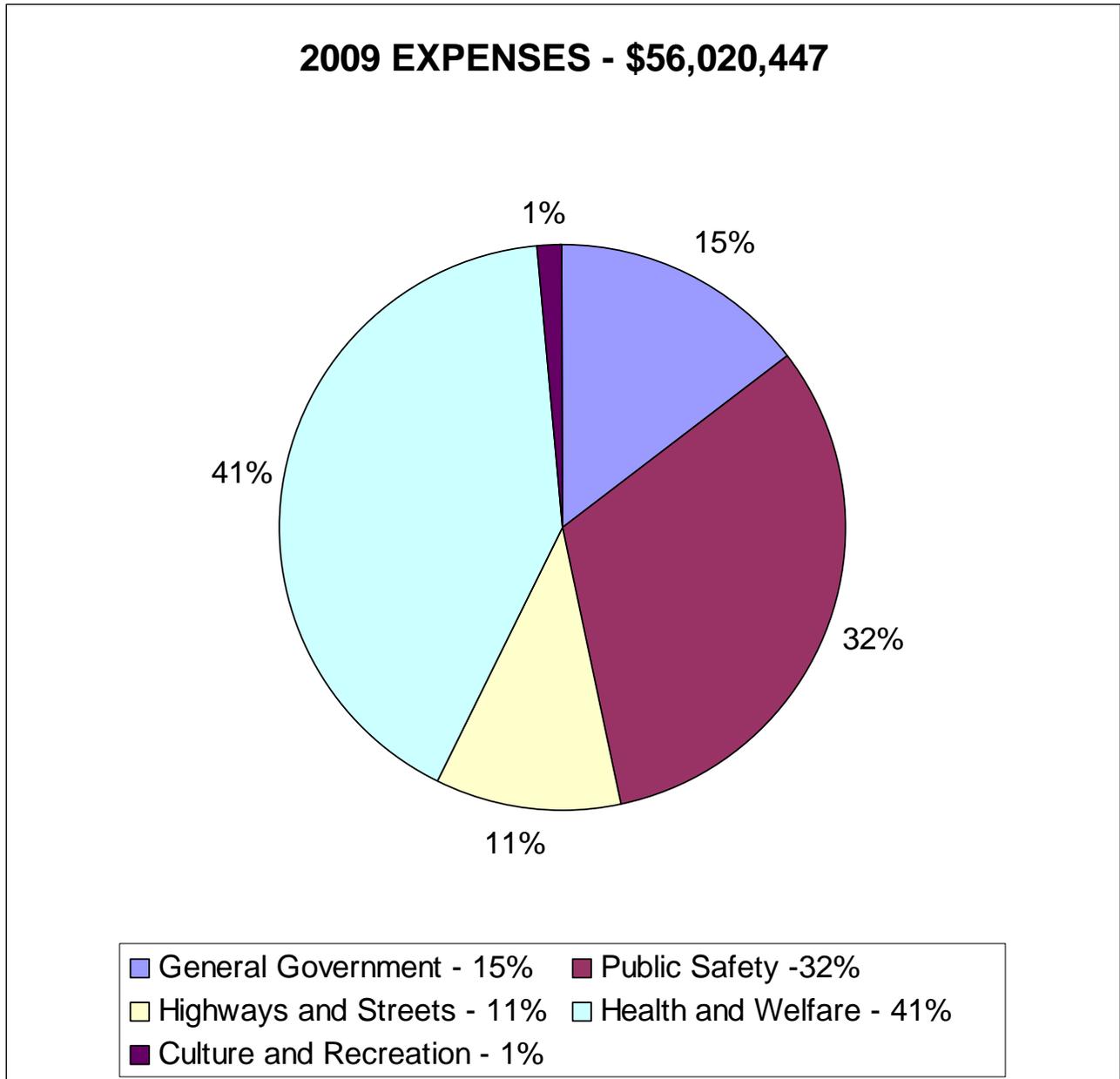


For the fiscal year ended December 31, 2009, revenues totaled \$60.8 million. This is down by \$1.2 million from 2008. Revenues from the County's largest source of revenues of \$22 million come from the Charges for Services revenue. The DeKalb County Rehab and Nursing Center is the largest generator of revenues with Charges for Services in the County. The Rehab and Nursing Center again generated \$12.5 million dollars in 2009 decreasing by only \$14,000 from 2008. 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 \$2.1 million and the Highway with \$700,000 in charges for services for 2009 were down only \$114,000. Property Taxes increased during 2009 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 2009 were \$3.9 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 2008 and 2009 the County's income tax revenues decreased by approximately \$8,200. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states 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 \$56 million in 2009 increasing by \$2.5 million from 2008. 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 expenses during 2009 are \$13.1 million compared with the 2008 expense of \$12.5 million. Public Safety expenses, the second largest for the County at 32%, relate to the operations of the Sheriff's Department, which includes Communications and Corrections, as well as the Emergency Services Department and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public Defender offices. The Public Safety increase from 2008 to 2009 was \$784,000. The increase in expenses includes \$425,000 that was the Sheriff's increase in costs for housing of prisoners due to overcrowding at the jail and transportation costs to take prisoners to other jails, as well as an increase in Sheriff's Communication costs. The Circuit Clerk, State's Attorney and Public Defender, and Judiciary also had increases in costs in 2009.

IV. Financial Analysis of the County's Funds

As of December 31, 2009 the governmental funds had a combined fund balance total of 43,112,851 with 26,356,138 being unreserved. The unreserved amount of fund balance is broken down with \$9,756,912 in the General Fund, and \$16,497,869 in Other Governmental Funds that includes Capital Projects. The 2009 governmental funds balance reflects an increase of \$888,203 over the prior year. The General Fund Balance of \$10,031,576 is 45% of the total General Fund Expenditures of \$22,531,212 or 168 days of operating funds. The Community Outreach Building Fund has a negative fund balance of \$979,000 at the end of 2009 because of the loans from the Capital Reserve Fund and the General Fund.

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 \$722,546 on all governmental fund types for the year ended December 31, 2009, compared with \$746,808 in the year ended December 31, 2008. This reflects a 24,262 decrease. The decrease in interest income is a direct result of the continued lagging economy and is reflective of the interest rates that were offered by financial institutions during 2009.

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, 2009 through December 31, 2009

	Original Budget	Amended Budget	Actual
REVENUES			
Taxes	18,231,000	18,231,000	16,011,166
Licenses & Permits	104,300	104,300	174,137
Other	<u>7,106,000</u>	<u>7,106,000</u>	<u>5,455,706</u>
Total Revenues	25,441,300	25,441,300	22,859,069
EXPENDITURES AND TRANSFERS			
Expenditures	23,643,700	23,881,700	22,531,212
Transfers Out	2,594,000	2,614,000	1,836,400
Transfers In	<u>(173,000)</u>	<u>(173,000)</u>	<u>(53,858)</u>
Total Expenditures and Transfers	26,064,700	26,322,700	24,313,754
Change in Fund Balance	(623,400)	(881,400)	(1,454,685)

As can be seen above, revenues were less than the budget by \$2.2 million. Total tax dollars were \$2,229,834 less than budgeted. This amount is sales taxes that were \$1.8 million dollars less than budgeted, state income taxes that were \$305,000 less than budgeted, replacement, inheritance and local use tax amounts were a total of \$99,000 less than budgeted.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2009:

Table 4
Capital Assets
December 31, 2009

	Governmental Activities		Business Type Activities		Total Primary Activities	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Land and Land Right of Way	9,156,189	8,413,628	0	0	9,156,189	8,318,291
Buildings	29,396,376	23,607,505	12,176,529	12,176,529	41,572,905	357,840,374
Land Improvements	1,819,211	1,731,986	770,918	721,039	2,590,129	2,453,025
Vehicles	3,806,360	3,509,717	0	0	3,806,360	2,609,717
Furniture and Fixtures	0	0	817,342	829,437	817,342	829,437
Equipment	4,575,063	4,709,194	954,387	943,658	5,529,450	5,652,852
Infrastructure	42,978,352	39,493,797	0	0	42,978,352	34,493,798
Construction in Progress	<u>0</u>	<u>5,079,325</u>	<u>3,992</u>	<u>3,992</u>	<u>3,992</u>	<u>5,713,317</u>
Subtotal	91,731,551	86,545,152	14,723,168	14,674,655	106,454,719	417,910,811
Less:						
Accumulated Depreciation	-34,675,497	-32,513,088	-6,257,157	-5,640,393	-40,932,654	-38,153,481
Total	57,056,054	54,032,064	8,466,011	9,034,262	65,522,065	63,066,327

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$65.5 million dollars (net of accumulated depreciation). This represents an increase of \$2.4 million from the December 31, 2008 amount of \$63 million. The \$2.4 million increase in the Governmental activities is largely the \$5.7 million in the Buildings with the addition of the Community Outreach Building which was carried last year in the Construction in Progress line item at \$5 million. The Governmental infrastructure line item also increased by \$3 million and that increase includes the value of the curve relocation and resurfacing on South First Street valued at \$721,000, the resurfacing and widening with turn lanes of Peace Road at a cost of \$249,000, and the resurfacing of a section of Malta Road at a cost of \$370,000. There was also preliminary road work completed for the Shabbona Road Bridge, Suydam Road Bridge and the Perry Road Bridge at a cost of \$1.7 million.

1. The Vehicle asset line was increased at the Highway Department by a new truck with a snowplow, a new Caravan vehicle, a new ¾ ton pick up truck, and a new cab and chassis road maintenance vehicle, Planning and Zoning and Animal Control both purchased a new Vehicle during 2009 and the Sheriff’s Department also spent \$247,000 on new vehicles.
2. The Business Type Activities assets were reduced by \$568,000 dollars and this was primarily the depreciation costs for the 2009 fiscal year.

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

VII. Long-Term Debt

As of December 31, 2009 the County had a total of \$5.7 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, 2009**

	Governmental		Business Type		Totals	
	Activities		Activities			
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
2005 Lease Revenue Bonds	<u>1,441,450</u>	<u>1,617,500</u>	<u>4,323,750</u>	<u>4,852,500</u>	<u>5,765,200</u>	<u>6,470,000</u>
Total	<u>1,441,450</u>	<u>1,617,500</u>	<u>4,323,750</u>	<u>4,852,500</u>	<u>5,765,200</u>	<u>6,470,000</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 \$76,604,740. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2009 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 \$116 million dollars from the previous year for a total of \$2,202,386,290. 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 2011 budget. It will be discussed in the early fall of 2010 for the fiscal year beginning January 1, 2011. 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 2010. 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, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 47,645,744	\$ 4,219,277	\$ 51,865,021
Receivables, net of allowance where applicable			
Property taxes	20,605,000	-	20,605,000
Accounts	3,507,481	1,825,635	5,333,116
Accrued interest	97,785	693	98,478
Other	193,444	-	193,444
Prepaid expenses	851,201	83,219	934,420
Inventory	-	14,307	14,307
Due from other governments	951,645	-	951,645
Restricted assets			
Cash and investments	77,926	233,888	311,814
Deferred charges	14,481	43,447	57,928
Advances to (from) other funds	(1,254,649)	1,254,649	-
Capital assets			
Not depreciated	9,156,189	3,992	9,160,181
Depreciated (net of accumulated depreciation)	47,899,865	8,462,019	56,361,884
Total assets	129,746,112	16,141,126	145,887,238
LIABILITIES			
Accounts payable	1,964,255	473,377	2,437,632
Accrued payroll	679,572	233,671	913,243
Accrued interest payable	4,805	14,420	19,225
Retainage payable	3,000	-	3,000
Claims payable	481,390	158,338	639,728
Deferred property taxes	20,605,000	-	20,605,000
Unearned revenue	383,157	-	383,157
Due to others	34,349	-	34,349
Unamortized bond premium	31,054	93,162	124,216
Noncurrent liabilities			
Due within one year	353,904	735,152	1,089,056
Due in more than one year	2,810,150	4,106,869	6,917,019
Total liabilities	27,350,636	5,814,989	33,165,625
NET ASSETS			
Invested in capital assets, net of related debt	55,583,750	4,049,099	59,632,849
Restricted for			
Retirement	1,685,429	-	1,685,429
Land acquisition	17,594	-	17,594
Land cash	9,988	-	9,988
Wetland mitigation	295,184	-	295,184
Specific purpose	31,228	-	31,228
Working cash	200,000	-	200,000
Debt service	77,926	219,468	297,394
Highways and streets	7,835,584	-	7,835,584
Health and welfare	4,820,193	-	4,820,193
Unrestricted	31,838,600	6,057,570	37,896,170
TOTAL NET ASSETS	\$ 102,395,476	\$ 10,326,137	\$ 112,721,613

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 8,198,165	\$ 2,149,637	\$ 936,807	\$ 28,955
Public safety	17,807,255	5,255,877	708,282	32,360
Highways and streets	6,003,739	711,198	1,755,931	1,534,906
Health and welfare	9,895,849	1,272,169	4,314,986	-
Culture and recreation	729,881	288,543	-	-
Interest	189,670	-	-	-
Total governmental activities	42,824,559	9,677,424	7,716,006	1,596,221
Business-Type Activities				
Nursing home	13,195,888	12,559,028	100,000	30,030
Total business-type activities	13,195,888	12,559,028	100,000	30,030
TOTAL PRIMARY GOVERNMENT	\$ 56,020,447	\$ 22,236,452	\$ 7,816,006	\$ 1,626,251

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,082,766)	\$ -	\$ (5,082,766)
	(11,810,736)	-	(11,810,736)
	(2,001,704)	-	(2,001,704)
	(4,308,694)	-	(4,308,694)
	(441,338)	-	(441,338)
	(189,670)	-	(189,670)
	(23,834,908)	-	(23,834,908)
	-	(506,830)	(506,830)
	-	(506,830)	(506,830)
	(23,834,908)	(506,830)	(24,341,738)
General revenues			
Taxes			
Property	20,369,320	-	20,369,320
Replacement	577,432	-	577,432
Sales	5,722,826	-	5,722,826
Income	1,294,182	-	1,294,182
Other	86,694	-	86,694
Investment income	722,456	24,352	746,808
Miscellaneous	255,127	117,046	372,173
Total	29,028,037	141,398	29,169,435
CHANGE IN NET ASSETS	5,193,129	(365,432)	4,827,697
NET ASSETS, JANUARY 1, 2009	97,202,347	10,691,569	107,893,916
NET ASSETS, DECEMBER 31, 2009	\$ 102,395,476	\$ 10,326,137	\$ 112,721,613

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2009

	General	Health	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 8,752,674	\$ 1,231,458	\$ 32,262,041	\$ 42,246,173
Receivables				
Property taxes	9,560,000	495,000	9,630,000	19,685,000
Accounts	2,365,781	202,034	912,376	3,480,191
Accrued interest	52,989	-	40,982	93,971
Other	193,250	-	194	193,444
Prepaid items	174,664	91,313	172,416	438,393
Due from other funds	130,000	1,000	50,000	181,000
Due from other governments	-	951,645	-	951,645
Advances to other funds	100,000	-	1,245,000	1,345,000
Restricted assets				
Cash and investments	-	-	77,926	77,926
TOTAL ASSETS	\$ 21,329,358	\$ 2,972,450	\$ 44,390,935	\$ 68,692,743

LIABILITIES AND FUND BALANCES

	General	Health	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES				
Accounts payable	\$ 770,911	\$ 110,853	\$ 1,046,521	\$ 1,928,285
Accrued payroll	448,559	127,253	103,760	679,572
Retainage payable	-	-	3,000	3,000
Deferred property taxes	9,560,000	495,000	9,630,000	19,685,000
Other deferred revenues	448,016	-	36,074	484,090
Due to others	19,296	-	-	19,296
Due to other funds	51,000	-	130,000	181,000
Advances from other funds	-	-	2,599,649	2,599,649
Total liabilities	11,297,782	733,106	13,549,004	25,579,892
FUND BALANCES				
Reserved for prepaid items	174,664	91,313	172,416	438,393
Reserved for long-term receivables	100,000	-	1,245,194	1,345,194
Reserved for retirement	-	-	1,685,429	1,685,429
Reserved for land acquisition	-	-	17,594	17,594
Reserved for land cash	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	295,184	295,184
Reserved for specific purpose	-	-	31,228	31,228
Reserved for working cash	-	-	200,000	200,000
Reserved for debt service	-	-	77,926	77,926
Reserved for highways and streets	-	-	7,835,584	7,835,584
Reserved for health and welfare	-	2,148,031	2,672,162	4,820,193
Unreserved				
Designated for cash flow	-	-	101,357	101,357
Undesignated				
General Fund	9,756,912	-	-	9,756,912
Special Revenue Funds	-	-	8,739,314	8,739,314
Capital Projects Funds	-	-	7,758,555	7,758,555
Total fund balances	10,031,576	2,239,344	30,841,931	43,112,851
TOTAL LIABILITIES AND FUND BALANCES	\$ 21,329,358	\$ 2,972,450	\$ 44,390,935	\$ 68,692,743

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, 2009

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 43,112,851
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	57,056,054
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	
	423,131
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	(1,441,250)
Interest payable	(4,805)
Compensated absences and net OPEB payable	(1,722,804)
Unamortized bond premium	(31,054)
Deferred charges	14,481
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	
	<u>4,988,872</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 102,395,476</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, 2009

	General	Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 16,011,166	\$ 487,253	\$ 10,580,114	\$ 27,078,533
Licenses and permits	174,137	378,856	90,279	643,272
Intergovernmental	1,218,060	3,915,444	3,260,028	8,393,532
Charges for services	4,361,265	685,436	2,421,789	7,468,490
Fines and forfeits	785,060	-	64,866	849,926
Investment income	151,500	20,541	550,415	722,456
Miscellaneous	157,881	102,301	591,234	851,416
Total revenues	22,859,069	5,589,831	17,558,725	46,007,625
EXPENDITURES				
Current				
General government	6,321,495	-	1,367,316	7,688,811
Public safety	16,209,717	-	1,419,436	17,629,153
Highways and streets	-	-	7,105,769	7,105,769
Health and welfare	-	5,965,113	3,576,742	9,541,855
Culture and recreation	-	-	726,723	726,723
Debt service	-	-	368,802	368,802
Capital outlay	-	-	2,094,098	2,094,098
Total expenditures	22,531,212	5,965,113	16,658,886	45,155,211
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	327,857	(375,282)	899,839	852,414

	General	Health	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	\$ -	\$ -	\$ 35,789	\$ 35,789
Transfers in	53,858	619,477	3,659,426	4,332,761
Transfers (out)	(1,836,400)	(34,500)	(2,461,861)	(4,332,761)
Total other financing sources (uses)	(1,782,542)	584,977	1,233,354	35,789
NET CHANGE IN FUND BALANCES	(1,454,685)	209,695	2,133,193	888,203
FUND BALANCES, JANUARY 1, 2009	11,486,261	2,029,649	28,708,738	42,224,648
FUND BALANCES, DECEMBER 31, 2009	<u>\$ 10,031,576</u>	<u>\$ 2,239,344</u>	<u>\$ 30,841,931</u>	<u>\$ 43,112,851</u>

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, 2009

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 888,203
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	4,608,290
Contributions of capital assets are reported only in the statement of activities	1,174,950
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	179,132
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	(2,759,250)
Change compensated absences and net OPEB payable	(10,424)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available	(51,139)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>1,163,367</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 5,193,129</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2009

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT ASSETS		
Cash and investments	\$ 4,219,277	\$ 5,399,571
Receivables		
Property taxes	-	920,000
Accounts	1,825,635	27,290
Accrued interest	693	3,815
Prepaid expenses	83,219	412,808
Inventory	14,307	-
Deferred charges	43,447	-
Restricted assets		
Cash and investments	233,888	-
	<u>6,420,466</u>	<u>6,763,484</u>
NONCURRENT ASSETS		
Advance to other funds	<u>1,254,649</u>	-
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	<u>8,462,019</u>	-
	<u>8,466,011</u>	-
Total capital assets	<u>8,466,011</u>	-
Total noncurrent assets	<u>9,720,660</u>	-
Total assets	<u>16,141,126</u>	<u>6,763,484</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2009

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 473,377	\$ 35,971
Accrued payroll	233,671	-
Claims payable	158,338	481,390
Flexible benefit payable	-	15,053
Deferred property taxes	-	920,000
Deferred revenue	-	322,198
Compensated absences payable	187,652	-
Unamortized bond premium	93,162	-
Liabilities payable from restricted assets		
Interest payable	14,420	-
Revenue bonds payable	547,500	-
	<u>1,708,120</u>	<u>1,774,612</u>
NONCURRENT LIABILITIES		
Compensated absences payable	330,619	-
Revenue bonds payable	3,776,250	-
	<u>4,106,869</u>	<u>-</u>
	<u>5,814,989</u>	<u>1,774,612</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,049,099	-
Restricted for debt service	219,468	-
Unrestricted	6,057,570	4,988,872
	<u>\$ 10,326,137</u>	<u>\$ 4,988,872</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, 2009

	Business- Type Activities	Governmental Activities Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 12,559,028	\$ 5,137,160
OPERATING EXPENSES		
Administration	1,255,219	-
Operations	11,094,915	4,890,233
Depreciation	644,100	-
Total operating expenses	12,994,234	4,890,233
OPERATING INCOME (LOSS)	(435,206)	246,927
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	850,461
Investment income	124,352	65,979
Other income	124,652	-
Loss on disposal of capital assets	(7,606)	-
Interest expense	(201,654)	-
Total nonoperating revenues (expenses)	39,744	916,440
INCOME (LOSS) BEFORE CONTRIBUTIONS	(395,462)	1,163,367
CONTRIBUTIONS	30,030	-
CHANGE IN NET ASSETS	(365,432)	1,163,367
NET ASSETS, JANUARY 1, 2009	10,691,569	3,825,505
NET ASSETS, DECEMBER 31, 2009	\$ 10,326,137	\$ 4,988,872

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2009

	Business- Type Activities	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 13,643,249	\$ -
Receipts from interfund service transactions	-	5,163,813
Payments to suppliers	(3,796,870)	(5,402,514)
Payments to employees	(8,651,496)	-
Net cash from operating activities	<u>1,194,883</u>	<u>(238,701)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	850,461
Advance to other funds	225,783	-
Net cash from noncapital financing activities	<u>225,783</u>	<u>850,461</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(196,990)	-
Payment on revenue bonds	(542,058)	-
Payments for capital acquisition	(83,455)	-
Net cash from capital and related financing activities	<u>(822,503)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	127,193	80,005
Net cash from investing activities	<u>127,193</u>	<u>80,005</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	725,356	691,765
CASH AND CASH EQUIVALENTS, JANUARY 1, 2009	<u>3,727,809</u>	<u>4,707,806</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2009	<u>\$ 4,453,165</u>	<u>\$ 5,399,571</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, 2009

	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)	\$ (435,206)	\$ 246,927
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	644,100	-
Receipts of miscellaneous income	124,652	-
Receipts of donations	30,030	-
Effects of changes in operating assets and liabilities		
Accounts receivable	929,539	7,611
Prepaid expenses	37,365	(412,808)
Inventory	(745)	-
Accounts payable	(291,288)	5,309
Accrued payroll	23,247	-
Claims payable	151,048	(104,782)
Deferred revenue	-	19,042
Compensated absences payable	(17,859)	-
NET CASH FROM OPERATING ACTIVITIES	\$ 1,194,883	\$ (238,701)
NONCASH TRANSACTIONS		
Contribution of capital assets	\$ 30,030	\$ -

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2009

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 5,861,724
Receivables	
Accounts	<u>249,419</u>
TOTAL ASSETS	<u><u>\$ 6,111,143</u></u>
LIABILITIES	
Due to others	<u>\$ 6,111,143</u>
TOTAL LIABILITIES	<u><u>\$ 6,111,143</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2009

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 nonfiduciary 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 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. Nonnegotiable 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 and are expensed when consumed.

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, 2009 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, 2009.

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, 2009:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Illinois Funds	\$ 3,270	\$ 3,270	\$ -	\$ -
TOTAL	\$ 3,270	\$ 3,270	\$ -	\$ -

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 structure 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 only allowing investments in U.S. Treasury obligations, insured or collateralized certificates of deposits with financial institutions and money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States. Illinois Funds is rated AAA by Standard and Poor'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 is 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 2008 attached as an enforceable lien on January 1, 2008, 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, 2009, and were payable in two installments on or about June 1, 2009 and September 1, 2009. 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 2009 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, 2009 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,811,963	\$ 781,080	\$ -	\$ 7,593,043
Land right of way	1,506,328	56,818	-	1,563,146
Construction in progress	5,079,325	-	5,079,325	-
Total capital assets not being depreciated	13,397,616	837,898	5,079,325	9,156,189
Capital assets being depreciated				
Land improvements	1,731,986	87,225	-	1,819,211
Buildings and improvements	23,764,332	5,632,044	-	29,396,376
Vehicles	3,509,717	559,200	262,557	3,806,360
Equipment	4,647,704	316,302	388,943	4,575,063
Infrastructure	39,493,797	3,484,555	-	42,978,352
Total capital assets being depreciated	73,147,536	10,079,326	651,500	82,575,362
Less accumulated depreciation for				
Land improvements	729,367	87,185	-	816,552
Buildings and improvements	10,354,446	729,458	-	11,083,904
Vehicles	1,888,038	326,536	261,816	1,952,758
Equipment	2,504,299	348,884	335,025	2,518,158
Infrastructure	17,036,938	1,267,187	-	18,304,125
Total accumulated depreciation	32,513,088	2,759,250	596,841	34,675,497
Total capital assets being depreciated, net	40,634,448	7,320,076	54,659	47,899,865
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 54,032,064	\$ 8,157,974	\$ 5,133,984	\$ 57,056,054

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	\$ 3,992	\$ -	\$ -	\$ 3,992
Total capital assets not being depreciated	<u>3,992</u>	<u>-</u>	<u>-</u>	<u>3,992</u>
Capital assets being depreciated				
Improvements	721,039	49,879	-	770,918
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	829,437	11,523	23,618	817,342
Equipment	943,658	22,053	11,324	954,387
Total capital assets being depreciated	<u>14,670,663</u>	<u>83,455</u>	<u>34,942</u>	<u>14,719,176</u>
Less accumulated depreciation for				
Improvements	214,314	60,948	-	275,262
Buildings	4,255,582	445,710	-	4,701,292
Furniture and fixtures	645,817	68,648	16,012	698,453
Equipment	524,680	68,794	11,324	582,150
Total accumulated depreciation	<u>5,640,393</u>	<u>644,100</u>	<u>27,336</u>	<u>6,257,157</u>
Total capital assets being depreciated, net	<u>9,030,270</u>	<u>(560,645)</u>	<u>7,606</u>	<u>8,462,019</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 9,034,262</u>	<u>\$ (560,645)</u>	<u>\$ 7,606</u>	<u>\$ 8,466,011</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 397,052
Public safety	497,608
Health and welfare	212,640
Culture and recreation	47,969
Highway and streets	<u>1,603,981</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,759,250</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, 2009	Additions	Reductions	December 31, 2009	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,708,170	\$ 29,667	\$ 23,796	\$ 1,714,041	\$ 171,404
Revenue bonds					
Public Building Commission Lease					
Revenue Refunding Bonds,					
Series 2005	1,617,500	-	176,250	1,441,250	182,500
Other postemployment benefit	4,210	4,553	-	8,763	-
TOTAL GOVERNMENTAL	\$ 3,329,880	\$ 34,220	\$ 200,046	\$ 3,164,054	\$ 353,904
ACTIVITIES					
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 536,130	\$ 31,229	\$ 49,088	\$ 518,271	\$ 187,652
Revenue bonds					
Public Building Commission Lease					
Revenue Refunding Bonds,					
Series 2005	4,852,500	-	528,750	4,323,750	547,500
TOTAL BUSINESS-TYPE	\$ 5,388,630	\$ 31,229	\$ 577,838	\$ 4,842,021	\$ 735,152
ACTIVITIES					

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 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
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	<u>\$5,765,000</u>	<u>\$ 972,398</u>	<u>\$ 6,737,398</u>

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

Fiscal Year	Lease Payments
2010	\$ 972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
Total lease payments	6,797,039
Less interest and expenses	<u>(1,032,039)</u>
NET LEASE RECEIVABLE	<u>\$ 5,765,000</u>

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2009 consist of the following:

	Due From	Due To
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental	130,000	50,000
Health		
General	1,000	-
Nonmajor Governmental		
General	50,000	130,000
TOTAL	<u>\$ 181,000</u>	<u>\$ 181,000</u>

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

- \$130,000 due from in the General Fund is due from the Nonmajor Governmental Funds; \$100,000 is due from the Retirement Fund and \$30,000 is due from the Veteran's Assistance Fund. These will be repaid within one year.
- \$50,000 due from in the Nonmajor Governmental Funds (Public Building Commission Maintenance) is due from the General Fund for start-up costs. It will be repaid within one year.

Advances from/to other funds at December 31, 2009 consisted of the following:

	Advance To	Advance From
General		
Community Outreach	\$ 100,000	\$ -
Capital Improvement Reserve		
Community Outreach	1,245,000	-
Nursing Home		
Tollway Access Loan	1,254,649	-
Community Outreach		
General	-	100,000
Capital Improvement Reserve	-	1,245,000
Tollway Access Loan		
Nursing Home	-	1,254,649
TOTAL	<u>\$ 2,599,649</u>	<u>\$ 2,599,649</u>

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

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 2009, a payment of \$225,783 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 2009, a payment of \$355,000 was made.

Transfers to/from other funds at December 31, 2009 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,500	\$ 575,000
Nonmajor Governmental	48,358	1,261,400
Health		
General	575,000	5,500
Nonmajor Governmental	44,477	29,000
Nonmajor Governmental		
General	1,261,400	48,358
Health	29,000	44,477
Nonmajor Governmental	2,369,026	2,369,026
TOTAL	<u>\$ 4,332,761</u>	<u>\$ 4,332,761</u>

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

- \$575,000 was transferred from the General Fund to the Health Fund for FICA and IMRF costs and to cover the operating costs of the animal control department. This transfer will not be repaid.
- \$1,261,400 was transferred from the General Fund to the Nonmajor Governmental Funds; \$697,400 to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis, \$350,000 to the Special Projects Fund that is a yearly allocation, \$150,000 to the Community Outreach Building Fund for construction costs, \$50,000 to the PBC Maintenance Fund for start-up funding and \$14,000 to the History Room Fund for salary and benefits for the part-time director. These transfers will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$2,369,026 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, \$425,000 was transferred to the Community Outreach Building Fund for building costs (\$200,000 from Veteran's Assistance Fund, \$175,000 from PBC Maintenance Fund, and \$50,000 from Document Storage Fund), \$370,000 was transferred to the PBC Maintenance Fund for future renewal and replacement projects (\$300,000 from Opportunity Fund and \$70,000 from Capital Improvement Reserve Fund), \$350,000 was transferred to the Highway Fund from the County Motor Fuel Tax Fund to repay amounts due from prior years, \$307,032 was transferred to the Land Acquisition Fund from the Opportunity Fund for future land acquisition, \$305,728 was transferred from the PBC Maintenance Fund to the Public Building Commission Lease Fund to create a separate fund, \$48,029 was transferred to the Engineering Fund from the Federal Highway Matching Fund to repay amounts due from prior years, \$47,000 was transferred to the PBC Administration Fund to reimburse overhead costs (\$25,000 from Community Outreach Building Fund and \$22,000 from PBC Maintenance Fund), \$7,000 was transferred to the Senior Services Fund from the Community Service Fund to transfer tax funds, \$4,637 was transferred to the Drug Court Fund from the Mental Health Fund to reimburse for services and \$4,600 was transferred to the Asset Replacement Fund for computer purchases (\$2,900 from Veteran's Assistance Fund and \$1,700 from Mental Health 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.

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, 2009.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

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 GASB 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, 2009.

Changes in the Tort and Liability Insurance Fund and Nursing Home Fund claims payable in fiscal year 2009 and 2008 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
2008	\$ 599,426	\$ 159,227	\$ 150,966	\$ 607,687
2009	607,687	288,120	256,079	639,728

8. CONTINGENT LIABILITIES

a. Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the County.

b. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal Government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

8. CONTINGENT LIABILITIES (Continued)

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 2009, 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, 2009, 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.

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, 2009 was 8.65% of covered payroll.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - Forest Preserve District

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2009 was 13.28% 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, 2009 was 18.17% 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, 2007	December 31, 2007	December 31, 2007
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	23 Years, Closed	23 Years, Closed	23 Years, Closed
Significant actuarial assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	.40% to 10.00%	.40% to 10.00%

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2007	\$ 1,439,423	\$ 28,286	\$ 975,060
	2008	1,483,400	32,675	1,083,070
	2009	1,563,321	35,753	1,173,652
Actual contribution	2007	\$ 1,439,423	\$ 28,286	\$ 975,060
	2008	1,483,400	32,675	1,083,070
	2009	1,563,321	35,753	1,173,652
Percentage of APC contributed	2007	100.00%	100.00%	100.00%
	2008	100.00%	100.00%	100.00%
	2009	100.00%	100.00%	100.00%
Net pension obligation (NPO)	2007	\$ -	\$ -	\$ -
	2008	-	-	-
	2009	-	-	-

c. Funded Status

The funded status of the plans as of December 31, 2009 is based on actuarial valuations performed as of December 31, 2009 for IMRF (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)	\$ 45,861,620	\$ 1,411,149	\$ 25,421,838
Actuarial value of plan assets	36,437,402	1,055,551	15,130,033
Unfunded actuarial accrued liability (UAAL)	9,424,218	355,598	10,291,805
Funded ratio (actuarial value of plan assets/AAL)	79.45%	74.80%	59.52%
Covered payroll (active plan members)	\$ 18,073,079	\$ 269,221	\$ 6,459,286
UAAL as a percentage of covered payroll	52.15%	132.08%	159.33%

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 POSTEMPLOYMENT 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, 2009, 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 POSTEMPLOYMENT 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's annual OPEB costs, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2008 and 2009 is as follows (information for three years is not available as the County and DCFPD implemented the provisions of this statement for the year ended 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	\$ 20,995	84.3%	\$ 3,902
County	December 31, 2009	25,280	20,995	83.0%	8,187
DCFPD	December 31, 2008	308	-	0.0%	308
DCFPD	December 31, 2009	268	-	0.0%	576

The net OPEB obligation as of December 31, 2009 was calculated as follows:

	County	DCFPD
Annual required contribution	\$ 25,215	\$ 263
Interest on net OPEB obligation	195	15
Adjustment to annual required contribution	(130)	(10)
Annual OPEB cost	25,280	268
Contributions made	20,995	-
Increase in net OPEB obligation	4,285	268
Net OPEB obligation beginning of year	3,902	308
NET OPEB OBLIGATION END OF YEAR	\$ 8,187	\$ 576

10. OTHER POSTEMPLOYMENT BENEFITS (OBEB) (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, 2009 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, 2009 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, 2009 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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 18,231,000	\$ 18,231,000	\$ 16,011,166
Licenses and permits	104,300	104,300	174,137
Intergovernmental	1,136,200	1,136,200	1,218,060
Charges for services	4,462,700	4,462,700	4,361,265
Fines and forfeits	994,000	994,000	785,060
Investment income	375,000	375,000	151,500
Miscellaneous	138,100	138,100	157,881
Total revenues	25,441,300	25,441,300	22,859,069
EXPENDITURES			
General government	6,986,500	7,040,500	6,321,495
Public safety	16,657,200	16,841,200	16,209,717
Total expenditures	23,643,700	23,881,700	22,531,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,797,600	1,559,600	327,857
OTHER FINANCING SOURCES (USES)			
Transfers in			
Working cash	-	-	1,290
Health	80,000	80,000	5,500
Mental health	59,000	59,000	38,068
Probation	9,000	9,000	9,000
Veteran's assistance	25,000	25,000	-
Transfers (out)			
Community outreach building	-	(150,000)	(150,000)
PBC maintenance	-	-	(50,000)
Health	(575,000)	(575,000)	(575,000)
History room	(14,000)	(14,000)	(14,000)
Asset replacement	(1,655,000)	(1,525,000)	(697,400)
Special projects	(350,000)	(350,000)	(350,000)
Total other financing sources (uses)	(2,421,000)	(2,441,000)	(1,782,542)
NET CHANGE IN FUND BALANCE	\$ (623,400)	\$ (881,400)	(1,454,685)
FUND BALANCE, JANUARY 1, 2009			11,486,261
FUND BALANCE, DECEMBER 31, 2009			\$ 10,031,576

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 495,000	\$ 495,000	\$ 487,253
Licenses and permits	380,700	380,700	378,856
Intergovernmental	3,935,000	3,935,000	3,915,444
Charges for services	731,700	731,700	685,436
Investment income	50,000	50,000	20,541
Miscellaneous	25,300	25,300	102,301
Total revenues	<u>5,617,700</u>	<u>5,617,700</u>	<u>5,589,831</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,572,700	4,572,700	4,442,724
Capital improvements	81,000	72,000	71,742
Commodities and services	1,206,300	1,116,300	1,139,627
Supplies and materials	376,500	376,500	311,020
Total expenditures	<u>6,236,500</u>	<u>6,137,500</u>	<u>5,965,113</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(618,800)</u>	<u>(519,800)</u>	<u>(375,282)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	575,000	575,000	575,000
Solid Waste Program Fund	10,500	10,500	10,500
Senior Services Fund	29,000	29,000	33,977
Transfers (out)			
General Fund	-	(90,000)	(5,500)
Asset Replacement Fund	-	(16,000)	(29,000)
Total other financing sources (uses)	<u>614,500</u>	<u>508,500</u>	<u>584,977</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,300)</u>	<u>\$ (11,300)</u>	209,695
FUND BALANCE, JANUARY 1, 2009			<u>2,029,649</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 2,239,344</u>

(See independent auditor's report.)

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

December 31, 2009

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
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%
2009	36,437,402	45,861,620	79.45%	9,424,218	18,073,079	52.15%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2009

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)
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%
2009	1,055,551	1,411,149	74.80%	355,598	269,221	132.08%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2009

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)
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%
2009	15,130,033	25,421,838	59.52%	10,291,805	6,459,286	159.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2009

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	\$ -	\$ 299,673	0.00%	\$ 299,673	\$ 25,112,777	1.19%
2009	-	299,673	0.00%	299,673	25,112,777	1.19%

GASB Statement No. 45 was implemented for the fiscal year ended December 31, 2008.
Information for prior years is not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2009

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2009	1,563,321	1,563,321	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2009

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2009	35,753	35,753	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2009

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2009	1,173,652	1,173,652	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2009

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 20,995	\$ 25,206	83.29%
2009	20,995	25,478	82.40%

GASB Statement No. 45 was implemented for the fiscal year ended December 31, 2008.
Information for prior years is not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2009

1. BUDGETS

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles, except for the Capital Improvement Reserve Fund which is not budgeted.

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

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

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

<u>Fund</u>	<u>Excess</u>
Public Building Administration	\$ 5,146



**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, 2009

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 7,640,000	\$ 7,640,000	\$ 7,636,917
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,968,198
Replacement taxes	600,000	600,000	562,166
Inheritance tax	80,000	80,000	53,570
Mobile home tax	10,000	10,000	9,186
Sales tax (.01)	375,000	375,000	313,647
Sales tax (.0025)	5,700,000	5,700,000	3,981,874
Local use tax	225,000	225,000	190,301
State income tax	1,600,000	1,600,000	1,294,182
Games tax	1,000	1,000	1,125
Total taxes	18,231,000	18,231,000	16,011,166
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,270
Beer and liquor licenses	1,800	1,800	2,400
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	47,012
Building permits	50,000	50,000	120,765
Raffle permits	-	-	60
Temporary sign permits	500	500	580
Total licenses and permits	104,300	104,300	174,137
INTERGOVERNMENTAL			
Federal grants	405,300	405,300	427,169
State grants	730,900	730,900	790,891
Total intergovernmental	1,136,200	1,136,200	1,218,060
CHARGES FOR SERVICES			
Office fees	1,790,300	1,790,300	1,774,250
Passport fees	25,000	25,000	16,200
Marriage licenses	15,000	15,000	16,907
Revenue stamps	225,000	225,000	130,184
Copying services	51,200	51,200	47,397
Early voting	3,000	3,000	18,360
GIS recording fee	250,000	250,000	235,361
Assessments	4,000	4,000	3,518
Administrative fees	20,000	20,000	6,445
Regional plan commission	7,000	7,000	7,000
Contract policing	50,000	50,000	40,026
Recordings	350,000	350,000	324,614
Work release	25,000	25,000	18,647
Windfarm revenues	-	-	3,000
Police communications	115,000	115,000	116,699
Zoning hearing fees	8,000	8,000	19,245
Communication contracts	927,000	927,000	923,502
Electronic monitoring	32,000	32,000	38,024
Leads connection	3,000	3,000	-

(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, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Drug testing	\$ 7,000	\$ 7,000	\$ 6,839
Private pay	2,000	2,000	1,119
Victim impact panel	18,000	18,000	10,558
Copying services	1,200	1,200	1,200
Sale of stock paper	13,000	13,000	12,092
In-house copies	25,000	25,000	27,496
In-house printing	35,000	35,000	39,516
Building reinspection	1,000	1,000	750
Police special event reimbursements	100,000	100,000	43,294
Police partnerships	330,000	330,000	315,073
Prisoner detention	-	-	46
Choices diversion program	-	-	18,350
Community outreach building rental	-	-	117,000
Medical costs	30,000	30,000	28,553
	<hr/>		
Total charges for services	4,462,700	4,462,700	4,361,265
	<hr/>		
FINES AND FORFEITS			
Traffic fines	450,000	450,000	382,952
Criminal fines	425,000	425,000	306,084
Court system fees	65,000	65,000	69,869
Zoning violation fees	3,000	3,000	6,150
Forfeits - DUI	12,000	12,000	140
Bond fees	14,000	14,000	10,130
Drug fines	25,000	25,000	9,735
	<hr/>		
Total fines and forfeits	994,000	994,000	785,060
	<hr/>		
INVESTMENT INCOME	375,000	375,000	151,500
	<hr/>		
MISCELLANEOUS			
Sale of property	2,000	2,000	2,939
Land rentals	2,000	2,000	1,658
Building rentals	1,000	1,000	3,000
Telecommunications commission	50,000	50,000	2,745
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	30,418
Sale of publications	200	200	17
Prisoner - transportation	7,000	7,000	4,607
Prepaid judicial copies	1,800	1,800	1,097
Reimbursements	15,000	15,000	32,345
Unclaimed fees	2,000	2,000	43,540
Services reimbursement	-	-	1,821
Other miscellaneous	2,100	2,100	8,694
	<hr/>		
Total miscellaneous	138,100	138,100	157,881
	<hr/>		
TOTAL REVENUES	\$ 25,441,300	\$ 25,441,300	\$ 22,859,069
	<hr/> <hr/>		

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 250,000	\$ 250,000	\$ 235,361
Miscellaneous			
E-911	25,000	25,000	25,000
Total information management office	275,000	275,000	260,361
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	1,800	1,800	2,400
Raffle permits	-	-	60
Landfill licenses	-	-	50
Total licenses and permits	1,800	1,800	2,510
Charges for services			
Marriage licenses	15,000	15,000	16,907
Office fees	35,000	35,000	64,933
Passport fees	25,000	25,000	16,200
Revenue stamps	225,000	225,000	130,184
Copying services	50,000	50,000	43,817
Recordings	350,000	350,000	324,613
Total charges for services	700,000	700,000	596,654
Total County Clerk and Recorder	701,800	701,800	599,164
Treasurer			
Charges for services			
Office fees	35,000	35,000	45,406
Investment income			
Interest	330,000	330,000	145,702
Interest - government	35,000	35,000	3,575
Total investment income	365,000	365,000	149,277
Total Treasurer	400,000	400,000	194,683
Supervisor of Assessments			
Intergovernmental			
State grant	40,000	40,000	45,685
Charges for services			
Assessments	4,000	4,000	3,518

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 440
Total Supervisor of Assessments	45,000	45,000	49,643
Elections			
Intergovernmental			
Salary reimbursements	8,900	8,900	34,785
Federal grants	-	-	17,280
Total intergovernmental	8,900	8,900	52,065
Charges for services			
Early voting	3,000	3,000	18,360
Copying services	1,000	1,000	1,438
Total charges for services	4,000	4,000	19,798
Total elections	12,900	12,900	71,863
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	5,500
State grants - operating	88,000	88,000	107,965
Total regional office of education	88,000	88,000	113,465
Planning and zoning			
Licenses and permits			
Building permits	50,000	50,000	120,765
Temporary sign permits	500	500	580
Total licenses and permits	50,500	50,500	121,345
Charges for services			
Building reinspection	1,000	1,000	750
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	19,245
Windfarm revenues	-	-	3,000
Copying services	200	200	2,142
Total charges for services	16,200	16,200	32,137
Fines and forfeits			
Code violations	3,000	3,000	6,150
Miscellaneous			
Sale of publications	200	200	17
Other miscellaneous	100	100	401
Total miscellaneous	300	300	418
Total planning and zoning	70,000	70,000	160,050

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 7,640,000	\$ 7,640,000	\$ 7,636,917
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,968,198
Replacement taxes	600,000	600,000	562,166
Inheritance tax	80,000	80,000	53,570
Mobile home tax	10,000	10,000	9,186
Sales tax (.01)	375,000	375,000	313,647
Sales tax (.0025)	5,700,000	5,700,000	3,981,874
Local use tax	225,000	225,000	190,301
State income tax	1,600,000	1,600,000	1,294,182
Games tax	1,000	1,000	1,125
Total taxes	<u>18,231,000</u>	<u>18,231,000</u>	<u>16,011,166</u>
Licenses and permits			
Franchise fees	50,000	50,000	47,012
Intergovernmental			
5311 VAC grant	375,000	375,000	358,872
Other grants	-	-	9,000
Total intergovernmental	<u>375,000</u>	<u>375,000</u>	<u>367,872</u>
Miscellaneous			
Sale of property	2,000	2,000	2,939
Land rentals	2,000	2,000	1,658
Building rentals	1,000	1,000	3,000
Unclaimed fees	2,000	2,000	43,540
Services reimbursement	-	-	1,821
Other miscellaneous	1,000	1,000	219
Total miscellaneous	<u>8,000</u>	<u>8,000</u>	<u>53,177</u>
Total other	<u>18,664,000</u>	<u>18,664,000</u>	<u>16,479,227</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,200
Sale of stock paper	13,000	13,000	12,092
In-house copies	25,000	25,000	27,496
In-house printing	35,000	35,000	39,516
Total charges for services	<u>74,200</u>	<u>74,200</u>	<u>80,304</u>
Total facilities management	<u>74,200</u>	<u>74,200</u>	<u>80,304</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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ -	\$ -	\$ 117,000
Total community outreach building	-	-	117,000
Total general government	20,330,900	20,330,900	18,125,760
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	-	-	6,445
Total Sheriff's merit commission	-	-	6,445
Circuit Clerk			
Charges for services			
Office fees	550,000	550,000	594,479
County fees	845,000	845,000	729,150
Administration fees	20,000	20,000	-
Total charges for services	1,415,000	1,415,000	1,323,629
Fines and forfeits			
Traffic fines	450,000	450,000	382,952
Criminal fines	425,000	425,000	306,084
Drug fines	25,000	25,000	9,735
Total fines and forfeits	900,000	900,000	698,771
Investment income			
Interest	10,000	10,000	2,225
Total Circuit Clerk	2,325,000	2,325,000	2,024,625
Judiciary			
Fines and forfeits			
Court system fees	65,000	65,000	69,869
Miscellaneous			
Prepaid judicial copies	1,800	1,800	1,096
Total judiciary	66,800	66,800	70,965
Court services			
Intergovernmental			
State grant - operating	160,000	160,000	168,357
State aid	3,000	3,000	4,840
Total intergovernmental	163,000	163,000	173,197

(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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Charges for services			
Leads connection	\$ 3,000	\$ 3,000	\$ -
Drug testing	7,000	7,000	6,839
Private pay	2,000	2,000	1,119
Victim impact panel	18,000	18,000	10,558
Total charges for services	<u>30,000</u>	<u>30,000</u>	<u>18,516</u>
Miscellaneous			
DeKalb Community Foundation	-	-	-
Total court services	<u>193,000</u>	<u>193,000</u>	<u>191,713</u>
Coroner			
Intergovernmental			
State grant - operating	-	-	4,415
Licenses and permits			
Cremation permits	2,000	2,000	3,270
Charges for services			
Office fees	300	300	405
Total coroner	<u>2,300</u>	<u>2,300</u>	<u>8,090</u>
Sheriff			
Intergovernmental			
Federal grant - operating	-	-	758
State sheriff schooling	15,000	15,000	18,043
Total intergovernmental	<u>15,000</u>	<u>15,000</u>	<u>18,801</u>
Charges for services			
Office fees	200,000	200,000	241,267
Contract policing	50,000	50,000	40,026
Special event salary reimbursement	100,000	100,000	43,294
Police partnerships	330,000	330,000	315,073
Total charges for services	<u>680,000</u>	<u>680,000</u>	<u>639,660</u>
Fines and forfeits			
Forfeits - DUI	12,000	12,000	140
Miscellaneous			
Workers' compensation salary	-	-	6,020
Tower rental	30,000	30,000	30,418
Total miscellaneous	<u>30,000</u>	<u>30,000</u>	<u>36,438</u>
Total sheriff	<u>737,000</u>	<u>737,000</u>	<u>695,039</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication			
Charges for services			
Police communications	\$ 115,000	\$ 115,000	\$ 116,699
Communication contracts	927,000	927,000	923,502
Total charges for services	<u>1,042,000</u>	<u>1,042,000</u>	<u>1,040,201</u>
Total sheriff's communication	<u>1,042,000</u>	<u>1,042,000</u>	<u>1,040,201</u>
Sheriff's corrections			
Intergovernmental			
Social security incentive program	4,000	4,000	4,200
State sheriff schooling	16,000	16,000	17,851
Total intergovernmental	<u>20,000</u>	<u>20,000</u>	<u>22,051</u>
Charges for services			
Electronic monitoring	32,000	32,000	38,024
Work release	25,000	25,000	18,647
Work release	-	-	46
Medical costs	30,000	30,000	28,553
Total charges for services	<u>87,000</u>	<u>87,000</u>	<u>85,270</u>
Fines and forfeits			
Bond fees	<u>14,000</u>	<u>14,000</u>	<u>10,130</u>
Miscellaneous			
Telecommunications commission	50,000	50,000	2,745
Workers' compensation salary	-	-	1,558
Prisoner - transportation	7,000	7,000	4,606
Total miscellaneous	<u>57,000</u>	<u>57,000</u>	<u>8,909</u>
Total sheriff's corrections	<u>178,000</u>	<u>178,000</u>	<u>126,360</u>
State's attorney			
Intergovernmental			
State grant - operating	175,000	175,000	172,677
State aid - IV program	95,000	95,000	77,179
State grant - victim witness	26,000	26,000	26,000
Total intergovernmental	<u>296,000</u>	<u>296,000</u>	<u>275,856</u>
Charges for services			
Choices diversion program	-	-	18,350
Office fees	125,000	125,000	98,609
Total charges for services	<u>125,000</u>	<u>125,000</u>	<u>116,959</u>
Miscellaneous			
Other miscellaneous	<u>-</u>	<u>-</u>	<u>57</u>
Total state's attorney	<u>421,000</u>	<u>421,000</u>	<u>392,872</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender			
Miscellaneous			
Client reimbursement	\$ 15,000	\$ 15,000	\$ 32,345
Intergovernmental			
State reimbursement	100,000	100,000	99,895
Total public defender	115,000	115,000	132,240
Emergency services			
Intergovernmental			
State grant - operating	6,300	6,300	16,089
Federal grant - operating	24,000	24,000	28,670
Total intergovernmental	30,300	30,300	44,759
Miscellaneous			
Other miscellaneous	-	-	-
Total emergency services	30,300	30,300	44,759
Total public safety	5,110,400	5,110,400	4,733,309
TOTAL REVENUES	\$ 25,441,300	\$ 25,441,300	\$ 22,859,069

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 424,100	\$ 432,100	\$ 428,952
Finance	630,500	630,500	558,676
County Clerk and Recorder	599,100	599,100	569,061
Regional Superintendent of Schools	206,800	214,800	207,072
Treasurer	318,500	316,500	300,100
Supervisor of Assessments	493,700	491,700	463,618
Elections	338,400	338,400	305,577
Planning and zoning	465,900	465,900	408,411
Information management office	836,000	836,000	764,126
Other	973,000	1,007,000	892,089
Facilities management	1,613,500	1,621,500	1,435,132
Community outreach building	169,000	169,000	70,681
Total general government	7,068,500	7,122,500	6,403,495
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	6,986,500	7,040,500	6,321,495
PUBLIC SAFETY			
Circuit Clerk	1,195,900	1,195,900	1,157,333
Judiciary	553,200	553,200	501,728
Court services	1,250,700	1,234,700	1,086,723
Jury commission	129,400	129,400	115,866
Coroner	197,500	197,500	191,708
Sheriff	5,324,400	5,324,400	5,257,615
Sheriff's auxiliary	13,500	13,500	5,367
Sheriff's merit commission	34,000	34,000	31,610
Sheriff's communication	2,250,200	2,250,200	2,110,848
Sheriff's corrections	3,125,500	3,325,500	3,277,044
State's attorney	1,653,200	1,653,200	1,622,857
Public defender	811,100	811,100	746,511
Emergency services	150,600	150,600	141,447
Total public safety	16,689,200	16,873,200	16,246,657
Less chargebacks to other funds	(32,000)	(32,000)	(36,940)
Net public safety	16,657,200	16,841,200	16,209,717
TOTAL EXPENDITURES	\$ 23,643,700	\$ 23,881,700	\$ 22,531,212

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 231,000	\$ 231,000	\$ 232,094
Board and commissions	70,000	70,000	68,760
Overtime	7,000	7,000	8,873
Training pay	-	-	152
Longevity pay	2,000	2,000	1,456
Deferred compensation	8,000	8,000	7,653
Paid hours off contingency	-	-	866
FICA	26,000	26,000	21,454
IMRF	18,000	18,000	19,863
Health insurance	16,000	16,000	14,724
Life insurance	400	400	310
Unemployment insurance	600	600	157
Total salaries and benefits	<u>379,000</u>	<u>379,000</u>	<u>376,362</u>
Capital improvements			
Office furniture and small equipment	500	500	-
Total capital improvements	<u>500</u>	<u>500</u>	<u>-</u>
Commodities and services			
Travel	18,000	24,000	22,966
Meetings	700	700	1,347
Memberships	6,000	6,000	4,950
Public notices	-	-	1,427
Maintenance - vehicles	400	400	776
Telephone	1,500	1,500	1,062
Postage	2,200	2,200	2,798
Commerical services	-	-	66
Employee recognition	-	-	286
In-house copies	2,400	2,400	2,337
Copies - external	100	100	208
Per diem and expenses	8,000	10,000	9,594
Total commodities and services	<u>39,300</u>	<u>47,300</u>	<u>47,817</u>
Supplies and materials			
Supplies	5,200	5,200	4,754
Periodicals and subscriptions	100	100	19
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>4,773</u>
Total County Board	<u>\$ 424,100</u>	<u>\$ 432,100</u>	<u>\$ 428,952</u>
Finance			
Salaries and benefits			
Salaries	\$ 390,000	\$ 390,000	\$ 356,966
Overtime	8,000	8,000	5,290
Longevity pay	7,000	7,000	6,444
Deferred compensation	7,000	7,000	6,179
FICA	31,000	31,000	24,734
IMRF	34,000	34,000	31,647
Health insurance	72,000	72,000	69,000
Life insurance	1,500	1,500	1,084
Unemployment insurance	1,500	1,500	368
Total salaries and benefits	<u>552,000</u>	<u>552,000</u>	<u>501,712</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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 170
Computer equipment	4,000	4,000	3,864
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>4,034</u>
Commodities and services			
Library services	-	-	557
Travel	6,000	6,000	1,073
School of instruction	4,000	4,000	1,415
Meetings - hosting	300	300	259
Public notices	200	200	-
Memberships	1,000	1,000	1,000
Maintenance - equipment	1,000	1,000	189
Maintenance - software	35,000	35,000	30,840
Telephone	1,500	1,500	1,420
Flexible benefits program	7,000	7,000	6,648
Postage	4,000	4,000	3,959
In-house copies	3,000	3,000	1,696
Commercial services	4,000	4,000	176
Total commodities and services	<u>67,000</u>	<u>67,000</u>	<u>49,232</u>
Supplies and materials			
Supplies	6,000	6,000	3,698
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>6,500</u>	<u>6,500</u>	<u>3,698</u>
Total finance	<u>\$ 630,500</u>	<u>\$ 630,500</u>	<u>\$ 558,676</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 365,000	\$ 365,000	\$ 361,317
Overtime	12,000	12,000	4,754
Longevity pay	9,000	9,000	7,844
Deferred compensation	3,000	3,000	2,405
FICA	30,000	30,000	26,841
IMRF	34,000	34,000	32,737
Health insurance	100,000	100,000	95,015
Life insurance	2,000	2,000	1,548
Unemployment insurance	2,000	2,000	450
Total salaries and benefits	<u>557,000</u>	<u>557,000</u>	<u>532,911</u>
Capital improvements			
Office furniture and equipment	400	400	582
Book restoration	1,500	1,500	192
Total capital improvements	<u>1,900</u>	<u>1,900</u>	<u>774</u>
Commodities and services			
Travel	1,600	1,600	981
School of instruction	200	200	70
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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Commodities and services (Continued)			
Memberships	\$ 500	\$ 500	\$ 565
Maintenance - equipment	4,500	4,500	2,241
Postage	13,800	13,800	15,061
In-house copies	5,600	5,600	4,574
Vital records	1,800	1,800	1,842
Total commodities and services	<u>28,100</u>	<u>28,100</u>	<u>25,334</u>
Supplies and materials			
Supplies	12,000	12,000	10,007
Periodicals and subscriptions	100	100	35
Total supplies and materials	<u>12,100</u>	<u>12,100</u>	<u>10,042</u>
Total County Clerk and Recorder	<u>\$ 599,100</u>	<u>\$ 599,100</u>	<u>\$ 569,061</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 111,000	\$ 119,000	\$ 123,871
Part-time	16,000	16,000	13,347
Longevity pay	1,800	1,800	1,503
FICA	10,000	10,000	10,451
IMRF	10,000	10,000	8,105
Health insurance	6,500	6,500	6,168
Life insurance	200	200	155
Unemployment insurance	500	500	321
Total salaries and benefits	<u>156,000</u>	<u>164,000</u>	<u>163,921</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>3,290</u>
Commodities and services			
Travel	8,500	8,500	10,346
Public notices	400	400	66
Memberships	2,200	2,200	1,957
Building operating costs	20,000	20,000	-
Maintenance - equipment	500	500	-
Postage	2,100	2,100	1,500
Telephone	3,500	3,500	91
Commercial services	100	100	-
Data processing services	700	700	-
Rental of space	-	-	17,576
Rental of equipment	3,900	3,900	4,405
Total commodities and services	<u>41,900</u>	<u>41,900</u>	<u>35,941</u>
Supplies and materials			
Supplies	2,500	2,500	3,660
Books and subscriptions	400	400	260
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>3,920</u>
Total Regional Superintendent of Schools	<u>\$ 206,800</u>	<u>\$ 214,800</u>	<u>\$ 207,072</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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer			
Salaries and benefits			
Salaries	\$ 199,000	\$ 199,000	\$ 189,790
Overtime	5,000	5,000	4,662
Longevity pay	2,000	2,000	2,346
Deferred compensation	2,500	2,500	2,405
FICA	16,000	16,000	16,225
IMRF	18,000	18,000	16,895
Health insurance	24,000	24,000	19,952
Life insurance	700	700	606
Unemployment insurance	800	800	237
Total salaries and benefits	268,000	268,000	253,118
Capital improvements			
Equipment set-aside	2,000	-	-
Office furniture and small equipment	1,300	1,300	1,300
Computer equipment	5,100	5,100	4,766
Total capital improvements	8,400	6,400	6,066
Commodities and services			
Travel	5,300	5,000	1,714
School of instruction	800	800	764
Public notices	2,600	2,700	2,922
Memberships	600	700	625
Maintenance - equipment	500	600	277
Postage	17,900	17,900	22,034
In-house copies	900	900	723
Commercial services	6,300	6,300	5,948
Data processing services	2,000	2,000	862
Total commodities and services	36,900	36,900	35,869
Supplies and materials			
Supplies	4,500	4,500	4,377
Periodicals and subscriptions	700	700	670
Total supplies and materials	5,200	5,200	5,047
Total Treasurer	\$ 318,500	\$ 316,500	\$ 300,100
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 268,000	\$ 268,000	\$ 258,945
Boards and commissions	29,000	29,000	28,700
Overtime	3,000	3,000	521
Longevity pay	4,000	4,000	2,529
Deferred compensation	5,000	5,000	4,336
FICA	24,000	24,000	20,821
IMRF	24,000	24,000	22,000
Health insurance	57,000	57,000	69,288
Life insurance	1,000	1,000	929
Unemployment insurance	2,000	2,000	549
Total salaries and benefits	417,000	417,000	408,618

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Capital improvements			
Office furniture and small equipment	\$ 300	\$ 300	\$ 363
Computer equipment	3,400	3,400	3,150
Equipment set-aside	2,000	-	-
Total capital improvements	<u>5,700</u>	<u>3,700</u>	<u>3,513</u>
Commodities and services			
Travel	2,500	2,500	1,285
School of instruction	1,800	1,800	785
Public notices	25,000	25,000	24,224
Memberships	400	400	438
Maintenance - equipment	1,500	1,500	275
Maintenance	7,500	7,500	5,040
Postage	11,000	11,000	7,825
In-house copies	1,700	1,700	976
Per diem and expenses	2,600	2,600	1,140
Commercial services	1,200	1,200	957
Professional services	5,500	5,500	291
Software	2,000	2,000	1,050
Data processing services	1,000	1,000	75
Total commodities and services	<u>63,700</u>	<u>63,700</u>	<u>44,361</u>
Supplies and materials			
Supplies	6,000	6,000	5,453
Mapping supplies	700	700	1,022
Periodicals and subscriptions	600	600	651
Total supplies and materials	<u>7,300</u>	<u>7,300</u>	<u>7,126</u>
Total Supervisor of Assessments	<u>\$ 493,700</u>	<u>\$ 491,700</u>	<u>\$ 463,618</u>
Elections			
Salaries and benefits			
Salaries	\$ 82,000	\$ 82,000	\$ 80,456
Part-time	2,000	2,000	-
Overtime	6,000	6,000	1,468
Longevity pay	3,000	3,000	2,591
FICA	7,000	7,000	5,680
IMRF	8,000	8,000	7,087
Health insurance	26,000	26,000	24,960
Life insurance	1,000	1,000	464
Unemployment insurance	1,000	1,000	156
Total salaries and benefits	<u>136,000</u>	<u>136,000</u>	<u>122,862</u>
Capital improvements			
Office furniture and small equipment	200	200	-
Total capital improvements	<u>200</u>	<u>200</u>	<u>-</u>
Commodities and services			
Travel	1,500	1,500	1,199
School of instruction	200	200	135
Public notices	5,000	5,000	7,671
Memberships	100	100	135
Maintenance - equipment	6,000	6,000	615

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services (Continued)			
Early voting expenses	\$ 1,200	\$ 1,200	\$ -
Postage	22,000	22,000	22,532
In-house copies	1,700	1,700	375
Per diem and expenses	46,000	46,000	55,203
Commercial services	87,500	87,500	67,452
Data processing services	18,000	18,000	13,473
Total commodities and services	<u>189,200</u>	<u>189,200</u>	<u>168,790</u>
Supplies and materials			
Supplies	13,000	13,000	13,925
Total elections	<u>\$ 338,400</u>	<u>\$ 338,400</u>	<u>\$ 305,577</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 305,000	\$ 305,000	\$ 269,120
Overtime	1,000	1,000	561
Longevity pay	2,500	2,500	1,202
Deferred compensation	4,000	4,000	3,894
FICA	24,000	24,000	19,135
IMRF	27,000	27,000	22,912
Health insurance	59,000	59,000	56,664
Life insurance	1,000	1,000	774
Unemployment insurance	1,500	1,500	275
Total salaries and benefits	<u>425,000</u>	<u>425,000</u>	<u>374,537</u>
Capital improvements			
Computer equipment	2,400	2,400	2,123
Total capital improvements	<u>2,400</u>	<u>2,400</u>	<u>2,123</u>
Commodities and services			
Travel	2,500	2,500	1,696
School of instruction	2,300	2,300	1,346
Meetings - hosting	200	200	-
Public notices	4,000	4,000	4,620
Memberships	2,000	2,000	1,494
Maintenance - vehicles	2,500	2,500	948
Maintenance - equipment	300	300	-
Postage	3,000	3,000	1,101
In-house copies	1,500	1,500	568
Telephone	1,300	1,300	803
Zoning officer	8,000	8,000	11,502
Planning and zoning - windfarm expenses	-	-	1,103
Mileage - boards	800	800	343
Per diem and expenses	500	500	74
Total commodities and services	<u>28,900</u>	<u>28,900</u>	<u>25,598</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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 3,215
Periodicals and subscriptions	1,500	1,500	416
Fuels and lubricants	4,600	4,600	2,522
Total supplies and materials	<u>9,600</u>	<u>9,600</u>	<u>6,153</u>
Total planning and zoning	<u>\$ 465,900</u>	<u>\$ 465,900</u>	<u>\$ 408,411</u>
Information management office			
Salaries and benefits			
Salaries	\$ 550,000	\$ 550,000	\$ 527,085
IMO public health emergency response	-	-	311
Overtime	9,000	9,000	13,316
On call	3,000	3,000	1,930
Longevity pay	4,000	4,000	3,853
Deferred compensation	5,000	5,000	5,328
FICA	45,000	45,000	42,050
IMRF	50,000	50,000	49,340
Health insurance	80,000	80,000	58,608
Life insurance	2,000	2,000	1,393
Unemployment insurance	2,000	2,000	468
Total salaries and benefits	<u>750,000</u>	<u>750,000</u>	<u>703,682</u>
Capital improvements			
Office furniture	400	400	300
Computer equipment	14,600	14,600	11,205
Total capital improvements	<u>15,000</u>	<u>15,000</u>	<u>11,505</u>
Commodities and services			
Travel	2,500	2,500	30
School of instruction	9,500	9,500	1,425
Mileage	5,000	5,000	1,515
Memberships	300	300	575
Maintenance - software	22,000	22,000	7,686
Postage	200	200	50
In-house copies	400	400	154
Telephone	5,400	5,400	11,448
Professional services	8,000	8,000	10,081
Commercial services	1,000	1,000	389
Internet	500	500	-
Communication	1,000	1,000	770
Software acquisition	8,400	8,400	1,053
Total commodities and services	<u>64,200</u>	<u>64,200</u>	<u>35,176</u>
Supplies and materials			
Supplies	1,500	1,500	3,637
Copies - outside	400	400	-
Technical supplies	3,000	3,000	6,699

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials (Continued)			
Mapping supplies	\$ 700	\$ 700	\$ 3,238
Periodicals and subscriptions	1,200	1,200	189
Total supplies and materials	<u>6,800</u>	<u>6,800</u>	<u>13,763</u>
Total information management office	<u>\$ 836,000</u>	<u>\$ 836,000</u>	<u>\$ 764,126</u>
Other			
Salaries and benefits			
Salaries	\$ 35,000	\$ 35,000	\$ 53,217
Employee bonus program	10,000	10,000	-
Paid hours off contingency	10,000	10,000	-
IMRF	-	-	(7)
Total salaries and benefits	<u>55,000</u>	<u>55,000</u>	<u>53,210</u>
Capital improvements			
State grants - operating	-	10,000	19,028
Total capital improvements	<u>-</u>	<u>10,000</u>	<u>19,028</u>
Commodities and services			
Telephone system - Sycamore campus	150,000	150,000	34,610
Public notices	1,000	1,000	362
Meetings	2,000	2,000	1,159
Maintenance - equipment	3,000	3,000	-
Maintenance - building	15,000	15,000	4,974
Special programs	5,000	5,000	5,000
Voluntary Action Center pass through	375,000	375,000	355,482
Property tax payment	3,000	3,000	4,418
CASA	35,000	35,000	35,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	2,000	2,000	39,965
Cemetery maintenance	6,000	6,000	1,975
Legislative program	1,000	1,000	-
Commercial services	10,000	10,000	3,832
Professional services	90,000	90,000	123,488
Data processing services	60,000	60,000	51,400
Communications	15,000	15,000	-
Internet	25,000	25,000	7,530
Court costs	3,000	3,000	-
Soil conservation match	20,000	20,000	20,000
Handicap program	1,000	1,000	-
Americans with disabilities	5,000	5,000	-
Judgment and claims	3,000	3,000	4,267
Employee recognition program	3,000	3,000	545
"Go Green" programs	6,000	6,000	490
Federal lobbyist	-	24,000	48,000
Total commodities and services	<u>916,000</u>	<u>940,000</u>	<u>819,497</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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Supplies and materials			
Supplies	\$ 1,000	\$ 1,000	\$ 354
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>354</u>
Total other	<u>\$ 973,000</u>	<u>\$ 1,007,000</u>	<u>\$ 892,089</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 412,000	\$ 412,000	\$ 375,249
Seasonal	17,000	17,000	12,940
Facilities management public health emergency response	-	-	142
Overtime	26,000	26,000	22,835
On call	7,000	7,000	5,870
Longevity pay	7,000	7,000	5,092
Deferred compensation	4,000	4,000	1,968
FICA	37,000	37,000	30,182
IMRF	40,000	40,000	34,961
Health insurance	94,000	94,000	88,258
Life insurance	2,000	2,000	1,445
Unemployment insurance	1,000	1,000	564
Total salaries and benefits	<u>647,000</u>	<u>647,000</u>	<u>579,506</u>
Capital improvements			
Landscaping	20,000	20,000	18,531
Americans with disabilities	10,000	10,000	9,594
Building security	10,000	10,000	9,212
Office furniture and equipment	500	500	-
Computer equipment	4,000	4,000	1,972
Specialized equipment	5,000	5,000	3,474
Building fixtures	2,500	2,500	606
Concrete repair and replacement	10,000	10,000	10,000
General painting	20,000	20,000	11,860
HVAC upgrade	10,000	10,000	8,646
Energy greening	10,000	10,000	4,098
Depreciation	10,000	10,000	-
Total capital improvements	<u>112,000</u>	<u>112,000</u>	<u>77,993</u>
Commodities and services			
Schools of instruction	-	8,000	7,046
Travel	3,500	3,500	1,015
Mileage - employee	1,500	1,500	426
Training	1,800	1,800	125
Memberships	500	500	368
Maintenance - equipment	66,600	66,600	69,445
Maintenance - vehicles	2,600	2,600	2,416
Maintenance - building	62,400	62,400	49,666
Rent - equipment	2,600	2,600	2,535
Leased equipment	68,700	68,700	72,059
Utilities	309,300	309,300	268,350
Telephone	78,000	78,000	50,722
Commercial services	198,800	198,800	201,562

(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, 2009

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Commodities and services (Continued)			
Supplies	\$ 2,000	\$ 2,000	\$ 1,310
Postage	500	500	318
Total commodities and services	<u>798,800</u>	<u>806,800</u>	<u>727,363</u>
Supplies and materials			
Copy machine supplies	500	500	122
Printing supplies	2,600	2,600	1,168
Stock paper	46,000	46,000	42,287
Books and subscriptions	300	300	-
Clothing	2,100	2,100	2,335
Fuel	4,200	4,200	4,358
Total supplies and materials	<u>55,700</u>	<u>55,700</u>	<u>50,270</u>
Total facilities management	<u>\$ 1,613,500</u>	<u>\$ 1,621,500</u>	<u>\$ 1,435,132</u>
Community outreach building			
Commodities and services			
Maintenance - building	\$ 10,000	\$ 10,000	\$ 2,881
Maintenance - grounds	10,000	10,000	37
Utilities	102,000	102,000	42,352
Telephone	-	-	540
Garbage	3,000	3,000	1,395
Water & sewer	1,000	1,000	607
Commercial services	28,000	28,000	19,858
Communications network	3,000	3,000	1,147
Contingency	5,000	5,000	-
Total commodities and services	<u>162,000</u>	<u>162,000</u>	<u>68,817</u>
Supplies and materials			
Janitorial supplies	7,000	7,000	1,852
Fuel	-	-	12
Total supplies and materials	<u>7,000</u>	<u>7,000</u>	<u>1,864</u>
Total community outreach building	<u>\$ 169,000</u>	<u>\$ 169,000</u>	<u>\$ 70,681</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 763,000	\$ 763,000	\$ 791,233
Overtime	5,000	5,000	16
Longevity pay	14,000	14,000	14,048
Deferred compensation	4,000	4,000	3,099
FICA	61,000	61,000	59,311
IMRF	68,000	68,000	67,938
Health insurance	166,000	166,000	134,239
Life insurance	3,000	3,000	2,941
Unemployment insurance	4,000	4,000	1,230
Total salaries and benefits	<u>1,088,000</u>	<u>1,088,000</u>	<u>1,074,055</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit Clerk (Continued)			
Capital improvements			
Office furniture and equipment	\$ 12,500	\$ 12,500	\$ 5,982
Commodities and services			
Travel	8,000	8,000	8,072
Public notices	800	800	344
Memberships	1,500	1,500	1,564
Telephone	2,200	2,200	1,732
Commercial services	2,200	2,200	-
Professional services	2,200	2,200	435
Postage	16,000	16,000	17,011
In-house copies	20,000	20,000	20,987
Total commodities and services	52,900	52,900	50,145
Supplies and materials			
Supplies	42,000	42,000	26,793
Periodicals and subscriptions	500	500	358
Total supplies and materials	42,500	42,500	27,151
Total Circuit Clerk	\$ 1,195,900	\$ 1,195,900	\$ 1,157,333
Judiciary			
Salaries and benefits			
Salaries	\$ 308,000	\$ 308,000	\$ 308,021
Overtime	500	500	-
Longevity pay	3,000	3,000	2,684
FICA	24,500	24,500	23,035
IMRF	19,000	19,000	17,166
Health insurance	79,000	79,000	47,883
Life insurance	1,000	1,000	1,038
Unemployment insurance	2,000	2,000	839
Total salaries and benefits	437,000	437,000	400,666
Capital improvements			
Office furniture and equipment	2,500	8,500	6,944
Computer equipment	2,500	2,500	3,932
Computer software	500	500	-
Total capital improvements	5,500	11,500	10,876
Commodities and services			
Travel	3,500	3,500	372
Meetings	800	800	1,331
Memberships	3,000	3,000	3,556
Maintenance - equipment	300	300	591
Postage	800	800	572
In-house copies	600	600	411
Legal transcripts	7,500	7,500	7,486
Appointed attorneys	30,000	24,000	12,286
Telephone	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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Medical expense	\$ 3,000	\$ 3,000	\$ -
Professional services	40,000	40,000	41,697
Total commodities and services	<u>89,600</u>	<u>83,600</u>	<u>68,302</u>
Supplies and materials			
Supplies	4,000	4,000	3,556
Periodicals and subscriptions	16,500	16,500	16,791
Clothing	600	600	1,537
Total supplies and materials	<u>21,100</u>	<u>21,100</u>	<u>21,884</u>
Total judiciary	<u>\$ 553,200</u>	<u>\$ 553,200</u>	<u>\$ 501,728</u>
Court services			
Salaries and benefits			
Salaries	\$ 685,000	\$ 669,000	\$ 637,593
Longevity pay	4,000	4,000	3,948
Paid hours off contingency	-	-	13
FICA	53,000	53,000	47,744
IMRF	59,000	59,000	55,318
SLEP	-	-	109
Health insurance	110,000	110,000	90,187
Life insurance	3,000	3,000	2,438
Unemployment insurance	1,000	1,000	826
Total salaries and benefits	<u>915,000</u>	<u>899,000</u>	<u>838,176</u>
Capital improvements			
Office furniture and equipment	400	400	60
Computer equipment	600	600	281
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>341</u>
Commodities and services			
Travel	17,300	17,300	3,327
Maintenance - equipment	500	500	263
Postage	3,500	3,500	3,774
In-house copies	3,500	3,500	2,221
Telephone	5,000	5,000	4,799
Special programs	2,500	2,500	1,344
Drug testing	5,000	5,000	4,030
Medical expense	1,000	1,000	370
Professional services	5,000	5,000	3,942
Commercial services	11,000	11,000	8,670
Detention space	125,000	125,000	42,640
Specialized care and treatment	150,000	150,000	167,965
Total commodities and services	<u>329,300</u>	<u>329,300</u>	<u>243,345</u>
Supplies and materials			
Supplies	5,000	5,000	4,624
Periodicals and subscriptions	400	400	237
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>4,861</u>
Total court services	<u>\$ 1,250,700</u>	<u>\$ 1,234,700</u>	<u>\$ 1,086,723</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission			
Salaries and benefits			
Salaries	\$ 22,500	\$ 22,500	\$ 21,091
Boards and commissions	7,500	7,500	7,083
FICA	2,500	2,500	2,316
IMRF	2,000	2,000	1,971
Health insurance	2,100	2,100	2,100
Life insurance	200	200	155
Unemployment insurance	200	200	85
Total salaries and benefits	<u>37,000</u>	<u>37,000</u>	<u>34,801</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	9,098
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,500	1,500	1,525
Jurors' fees and expenses	82,000	82,000	69,406
Total commodities and services	<u>90,200</u>	<u>90,200</u>	<u>80,029</u>
Supplies and materials			
Supplies	1,200	1,200	1,036
Total jury commission	<u>\$ 129,400</u>	<u>\$ 129,400</u>	<u>\$ 115,866</u>
Coroner			
Salaries and benefits			
Salaries	\$ 57,500	\$ 57,500	\$ 56,651
Part-time	40,000	40,000	39,981
Longevity pay	500	500	155
Deferred compensation	1,500	1,500	1,505
FICA	8,000	8,000	7,061
IMRF	5,500	5,500	6,006
SLEP	1,500	1,500	1,382
Health insurance	16,500	16,500	15,780
Life insurance	500	500	194
Unemployment insurance	500	500	176
Total salaries and benefits	<u>132,000</u>	<u>132,000</u>	<u>128,891</u>
Capital improvements			
State grant - operating	-	1,600	1,561
Total capital improvements	<u>-</u>	<u>1,600</u>	<u>1,561</u>
Commodities and services			
Travel	6,500	4,900	4,541
School of instruction	2,500	2,500	1,088
Memberships	900	900	815
Maintenance - equipment	500	500	-

(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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services (Continued)			
Maintenance - vehicles	\$ 800	\$ 800	\$ 612
Rental of equipment	200	200	-
Postage	500	500	315
In-house copies	200	200	13
Telephone	4,500	4,500	4,240
Commercial services	500	500	-
Professional services	41,000	41,000	43,759
Jurors' fees and expenses	300	300	-
Total commodities and services	<u>58,400</u>	<u>56,800</u>	<u>55,383</u>
Supplies and materials			
Supplies	4,200	4,200	5,121
Clothing	500	500	159
Periodicals and subscriptions	400	400	412
Fuels and lubricants	2,000	2,000	181
Total supplies and materials	<u>7,100</u>	<u>7,100</u>	<u>5,873</u>
Total coroner	<u>\$ 197,500</u>	<u>\$ 197,500</u>	<u>\$ 191,708</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,141,000	\$ 3,141,000	\$ 3,127,982
Overtime	235,000	235,000	274,617
On call	16,000	16,000	10,800
Supervisory differential	4,000	4,000	2,465
Premium holiday	28,000	28,000	29,460
Training pay	4,000	4,000	3,288
Continuing education	22,000	22,000	23,584
Longevity pay	51,000	51,000	49,154
Deferred compensation	4,000	4,000	3,427
PHO contingency	5,000	5,000	-
FICA	267,000	267,000	257,125
IMRF	11,000	11,000	17,393
SLEP	621,000	621,000	608,353
Health insurance	456,000	456,000	429,961
Life insurance	8,000	8,000	7,340
Unemployment insurance	3,000	3,000	2,472
Total salaries and benefits	<u>4,876,000</u>	<u>4,876,000</u>	<u>4,847,421</u>
Capital improvements			
Office furniture and equipment	5,000	5,000	3,427
Computer equipment	5,700	5,700	6,969
Other equipment	15,000	15,000	7,000
Total capital improvements	<u>25,700</u>	<u>25,700</u>	<u>17,396</u>
Commodities and services			
Travel	10,000	10,000	16,248
School of instruction	20,000	20,000	22,900
Public notices	800	800	280

(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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Commodities and services (Continued)			
Memberships	\$ 1,200	\$ 1,200	\$ 1,360
Maintenance - vehicles	68,000	68,000	72,609
Maintenance - equipment	45,000	45,000	38,288
Postage	8,000	8,000	7,838
In-house copies	4,000	4,000	5,935
Telephone	14,000	14,000	15,038
Meetings - host expenses	1,500	1,500	741
Internal training program	15,000	15,000	8,554
DUI forfeitures	8,000	8,000	5,548
Investigation	7,000	7,000	6,184
K-9	3,000	3,000	4,284
Total commodities and services	<u>205,500</u>	<u>205,500</u>	<u>205,807</u>
Supplies and materials			
Supplies	13,000	13,000	12,314
Photo and microfilm supplies	2,000	2,000	1,034
Firearm supplies	10,000	10,000	9,860
Police supplies	8,000	8,000	6,657
Fuels and lubricants	142,000	142,000	116,848
Janitorial supplies	200	200	99
Clothing	42,000	42,000	40,179
Total supplies and materials	<u>217,200</u>	<u>217,200</u>	<u>186,991</u>
Total sheriff	<u>\$ 5,324,400</u>	<u>\$ 5,324,400</u>	<u>\$ 5,257,615</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 3,500	\$ 3,500	\$ -
Commodities and services			
Maintenance - equipment	3,500	3,500	928
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,500</u>	<u>5,500</u>	<u>2,928</u>
Supplies and materials			
Police supplies	2,000	2,000	276
Clothing	2,500	2,500	2,163
Total supplies and materials	<u>4,500</u>	<u>4,500</u>	<u>2,439</u>
Total sheriff's auxiliary	<u>\$ 13,500</u>	<u>\$ 13,500</u>	<u>\$ 5,367</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,400	\$ 4,400	\$ 3,120
FICA	500	500	239
Unemployment insurance	100	100	19
Total salaries and benefits	<u>7,000</u>	<u>5,000</u>	<u>3,378</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission (Continued)			
Commodities and services			
Public notices	\$ 7,000	\$ 7,000	\$ 5,255
Professional services	19,000	21,000	21,649
Meetings	400	400	695
Per diem and expenses	600	600	620
Total commodities and services	<u>27,000</u>	<u>29,000</u>	<u>28,219</u>
Supplies and materials			
Merit commission supplies	-	-	13
Total sheriff's merit commission	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 31,610</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,324,000	\$ 1,324,000	\$ 1,304,244
Special events	-	-	4,228
Overtime	57,000	57,000	48,079
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	3,077
Premium holiday	20,000	20,000	19,890
Training pay	3,000	3,000	136
Education pay	11,000	11,000	8,400
Longevity pay	16,000	16,000	15,429
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	113,000	113,000	103,003
SLEP	275,000	275,000	258,363
Health insurance	216,000	216,000	188,050
Life insurance	4,000	4,000	3,960
Unemployment insurance	2,000	2,000	1,309
Workers' compensation insurance	13,000	23,000	23,000
Total salaries and benefits	<u>2,089,000</u>	<u>2,099,000</u>	<u>1,982,368</u>
Capital improvements			
Office furniture and equipment	2,700	2,700	2,539
Computer equipment	7,000	7,000	5,044
Communication equipment - rented space	7,500	7,500	7,299
Other equipment	1,000	1,000	610
Total capital improvements	<u>18,200</u>	<u>18,200</u>	<u>15,492</u>
Commodities and services			
Travel	4,000	4,000	1,957
School of instruction	1,000	1,000	911
Memberships	300	300	405
Maintenance - software	61,000	61,000	55,163
Maintenance - equipment	15,000	15,000	10,392
In-house copies	600	600	412
Liability Insurance	10,000	-	-
Telephone	35,000	35,000	27,750
Total commodities and services	<u>126,900</u>	<u>116,900</u>	<u>96,990</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Supplies and materials			
Supplies	\$ 6,000	\$ 6,000	\$ 7,287
Janitorial supplies	200	200	293
Periodicals and subscriptions	900	900	311
Clothing	9,000	9,000	8,107
Total supplies and materials	16,100	16,100	15,998
Total sheriff's communication	\$ 2,250,200	\$ 2,250,200	\$ 2,110,848
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,340,000	\$ 1,340,000	\$ 1,316,805
Special events	-	-	3,762
Sheriff contract	-	-	6,264
Part-time	75,000	75,000	53,394
Workers' compensation insurance payroll	-	-	1,558
Overtime	50,000	50,000	71,439
On call	4,000	4,000	1,500
Supervisory differential	2,000	2,000	41
Premium holiday	17,000	17,000	18,459
Training pay	3,000	3,000	2,352
Education pay	8,000	8,000	7,685
Longevity pay	11,000	11,000	10,639
FICA	115,000	115,000	109,239
IMRF	7,000	7,000	-
SLEP	265,000	265,000	262,090
Health insurance	207,000	177,000	182,803
Life insurance	4,000	4,000	3,664
Unemployment insurance	2,000	2,000	1,594
Total salaries and benefits	2,110,000	2,080,000	2,053,288
Capital improvements			
Office furniture and equipment	11,000	11,000	6,330
Computer equipment	8,500	8,500	75
Other equipment	10,000	10,000	3,654
Total capital improvements	29,500	29,500	10,059
Commodities and services			
Travel	4,000	4,000	7,300
School of instruction	3,500	3,500	4,538
Memberships	400	400	410
Maintenance - equipment	25,000	25,000	28,024
In-house copies	2,500	2,500	2,577
Internal training program	16,000	16,000	12,453
Professional services	41,100	41,100	37,440
Prisoner transportation	20,000	20,000	15,230
Detention space	450,000	650,000	612,986
Arrestees' medical costs	-	20,000	17,939
Electronic monitoring	30,000	30,000	64,049
Medical expense	150,000	160,000	159,295
Total commodities and services	742,500	972,500	962,241

(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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Supplies and materials			
Supplies	\$ 4,500	\$ 4,500	\$ 6,748
Janitorial supplies	12,000	12,000	16,209
Inmate supplies	10,000	10,000	7,874
Police supplies	2,000	2,000	1,362
Clothing	20,000	20,000	21,051
Food program	195,000	195,000	198,212
Total supplies and materials	<u>243,500</u>	<u>243,500</u>	<u>251,456</u>
Total sheriff's corrections	<u>\$ 3,125,500</u>	<u>\$ 3,325,500</u>	<u>\$ 3,277,044</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,135,000	\$ 1,135,000	\$ 1,151,446
Overtime	6,000	6,000	1,076
Longevity pay	3,000	3,000	1,390
FICA	88,000	88,000	83,028
IMRF	98,000	98,000	91,749
Health insurance	185,000	179,500	154,966
Life insurance	4,000	4,000	3,277
Unemployment insurance	5,000	5,000	1,345
Total salaries and benefits	<u>1,524,000</u>	<u>1,518,500</u>	<u>1,488,277</u>
Capital improvements			
Computer equipment	7,000	7,500	7,401
Total capital improvements	<u>7,000</u>	<u>7,500</u>	<u>7,401</u>
Commodities and services			
Travel	4,500	4,500	7,104
School of instruction	3,000	3,000	2,187
Memberships	4,500	4,500	5,115
Maintenance - equipment	1,000	1,000	-
Witness fees	4,000	4,000	691
Court costs	300	300	504
Postage	10,800	10,800	12,067
In-house copies	9,000	9,000	9,189
Telephone	800	800	415
Legal transcripts	12,500	12,500	16,091
Professional services	15,500	15,500	13,649
Commercial services	15,000	20,000	19,420
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>100,900</u>	<u>105,900</u>	<u>106,432</u>
Supplies and materials			
Supplies	15,500	15,500	14,134
Periodicals and subscriptions	5,800	5,800	6,613
Total supplies and materials	<u>21,300</u>	<u>21,300</u>	<u>20,747</u>
Total state's attorney	<u>\$ 1,653,200</u>	<u>\$ 1,653,200</u>	<u>\$ 1,622,857</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, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender			
Salaries and benefits			
Salaries	\$ 549,000	\$ 549,000	\$ 537,629
Overtime	-	-	84
Longevity pay	2,000	2,000	1,785
FICA	43,000	43,000	37,163
IMRF	47,000	47,000	45,656
Health insurance	74,000	74,000	54,972
Life insurance	2,000	2,000	1,238
Unemployment insurance	1,000	1,000	493
Total salaries and benefits	<u>718,000</u>	<u>718,000</u>	<u>679,020</u>
Capital improvements			
Office furniture and equipment	1,900	1,900	1,948
Computer equipment	4,000	4,000	3,057
Total capital improvements	<u>5,900</u>	<u>5,900</u>	<u>5,005</u>
Commodities and services			
Travel	8,000	8,000	847
State required travel	6,000	6,000	1,661
School of instruction	3,800	3,800	635
Mileage	3,000	3,000	1,770
Meetings	500	500	355
Memberships	5,600	5,600	4,558
Telephone	100	100	105
Postage	2,000	2,000	1,016
In-house copies	2,000	2,000	1,499
Witness fees	2,500	2,500	70
Legal transcripts	3,500	3,500	3,791
Professional services	40,000	40,000	36,640
Commercial services	1,000	1,000	930
Total commodities and services	<u>78,000</u>	<u>78,000</u>	<u>53,877</u>
Supplies and materials			
Supplies	4,000	4,000	4,042
Periodicals and subscriptions	5,200	5,200	4,567
Total supplies and materials	<u>9,200</u>	<u>9,200</u>	<u>8,609</u>
Total public defender	<u>\$ 811,100</u>	<u>\$ 811,100</u>	<u>\$ 746,511</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 66,000	\$ 66,000	\$ 64,961
Part-time	3,000	3,000	2,600
Longevity pay	500	500	465
FICA	5,500	5,500	5,661
IMRF	6,000	6,000	5,561
Health insurance	10,000	10,000	9,468
Life insurance	500	500	116
Unemployment insurance	500	500	101
Total salaries and benefits	<u>92,000</u>	<u>92,000</u>	<u>88,933</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Capital improvements			
Computer equipment	\$ -	\$ -	\$ 278
Other equipment	10,000	10,000	-
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>278</u>
Commodities and services			
Travel	1,800	1,800	1,895
School of instruction	1,100	1,100	295
Memberships	200	200	65
Maintenance - equipment	600	600	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	1,227
Rental of equipment	8,000	8,000	16,398
Contributions to agencies	16,500	16,500	18,575
Postage	200	200	54
In-house copies	200	200	64
Internet	13,200	13,200	9,900
Telephone	800	800	538
Total commodities and services	<u>43,800</u>	<u>43,800</u>	<u>49,011</u>
Supplies and materials			
Supplies	2,000	2,000	1,723
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,200	2,200	1,502
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>3,225</u>
Total emergency services	<u>\$ 150,600</u>	<u>\$ 150,600</u>	<u>\$ 141,447</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 495,000	\$ 495,000	\$ 487,253
Total taxes	495,000	495,000	487,253
LICENSES AND PERMITS			
Animal control licenses	193,000	193,000	195,073
Septic permits and licenses	22,100	22,100	17,355
Well permits	9,200	9,200	4,450
Restaurant permits	146,500	146,500	152,385
Septic inspections	2,400	2,400	3,360
Well inspections	5,500	5,500	4,233
Tanning booth inspections	2,000	2,000	2,000
Total licenses and permits	380,700	380,700	378,856
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,200,000	2,200,000	1,903,741
State aid - home nursing	45,000	45,000	29,751
State aid - family planning	70,000	70,000	107,914
State grant - FCM match	256,600	256,600	276,241
State grant - planning prepared	110,200	110,200	130,196
State grant - WIC	300,400	300,400	307,983
State aid - well child	50,000	50,000	79,820
State aid - immunizations	50,000	50,000	68,792
State grant - basic health	145,500	145,500	143,271
State grant - vision and hearing	21,100	21,100	21,513
State grant - vector prevention	-	-	6,790
State grant - Title X - family planning	222,000	222,000	220,949
State grant - case management	259,800	259,800	250,115
State grant - adolescent health	42,000	42,000	31,800
State grant - AIDS	66,800	66,800	65,674
State grant - tobacco	30,600	30,600	29,961
State grant - HIV case management	65,000	65,000	74,776
State grant - emergency response	-	-	163,658
State grant - STD prevention	-	-	2,499
Total intergovernmental revenue	3,935,000	3,935,000	3,915,444

(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, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 44,000	\$ 44,000	\$ 47,630
Blood lead testing	3,200	3,200	4,199
Private pay - home nursing	310,000	310,000	365,270
Private pay - TB	21,000	21,000	18,607
Employee wellness	30,000	30,000	34,576
School physicals	8,000	8,000	6,409
Family planning	80,000	80,000	33,286
Well child clinic	2,500	2,500	857
Immunizations	130,000	130,000	81,717
Flu shots	95,000	95,000	84,070
First impressions	8,000	8,000	8,815
	<hr/>		
Total charges for services	731,700	731,700	685,436
	<hr/>		
INVESTMENT INCOME	50,000	50,000	20,541
	<hr/>		
MISCELLANEOUS			
Donations	17,200	17,200	88,510
Building rentals	600	600	600
Other	7,500	7,500	13,191
	<hr/>		
Total miscellaneous	25,300	25,300	102,301
	<hr/>		
TOTAL REVENUES	\$ 5,617,700	\$ 5,617,700	\$ 5,589,831
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,400,000	\$ 3,400,000	\$ 3,301,151
Workers' compensation insurance payroll	-	-	958
Overtime	40,000	40,000	38,799
On call	23,200	23,200	23,028
Examination fees	500	500	400
Health benefits	504,100	504,100	494,925
Life insurance	10,000	10,000	10,085
FICA	267,100	267,100	247,934
IMRF	293,700	293,700	281,549
Unemployment tax	8,500	8,500	4,310
Paid hours off contingency	20,000	20,000	33,956
Deferred compensation	5,600	5,600	5,629
Total salaries and benefits	4,572,700	4,572,700	4,442,724
Capital improvements			
Special projects	-	7,000	20,023
Office furniture and equipment	30,000	14,000	18,535
Other equipment	4,000	4,000	4,446
Vehicles	47,000	47,000	28,738
Total capital improvements	81,000	72,000	71,742
Commodities and services			
Travel	109,000	109,000	71,124
School of instruction	1,000	1,000	-
Public notices	4,000	4,000	1,964
Memberships	9,200	9,200	8,341
Building operating costs	85,000	-	-
Maintenance - software	55,800	55,800	48,003
Maintenance - vehicles	2,000	2,000	7,330
Maintenance - equipment	11,200	11,200	13,232
Maintenance - building	55,000	55,000	54,105
Postage	17,500	17,500	12,417
Telephone	70,000	70,000	51,677
Utilities	119,000	119,000	79,631
Commercial services	58,500	58,500	56,763
Participant expenses	-	-	1,193
Rental of space	15,500	15,500	77,197
Rental of equipment	2,400	2,400	2,267
Professional services	520,000	515,000	579,459

(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, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 4,463
Employee wellness	23,000	23,000	27,567
Pet population control	17,500	17,500	-
Water sample testing	1,200	1,200	747
In-house copies	6,500	6,500	6,242
Other commodities and services	3,000	3,000	35,905
	<hr/>		
Total commodities and services	1,206,300	1,116,300	1,139,627
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Supplies and materials			
Supplies	40,000	40,000	40,984
Janitorial	10,000	10,000	10,069
Family planning supplies	90,000	90,000	86,737
Clinic supplies	25,000	25,000	17,178
Vaccines	89,000	89,000	67,144
Home nursing supplies	70,000	70,000	53,182
TB supplies	6,000	6,000	3,578
Animal control supplies	2,500	2,500	2,384
Periodicals and subscriptions	3,000	3,000	5,884
Educational supplies	15,000	15,000	10,459
Fuels and lubricants	23,000	23,000	12,901
Clothing	3,000	3,000	520
	<hr/>		
Total supplies and materials	376,500	376,500	311,020
	<hr/>		
TOTAL EXPENDITURES	\$ 6,236,500	\$ 6,137,500	\$ 5,965,113
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(See independent auditor's report.)



**NON-MAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 22,056,837	\$ 10,005,204	\$ 200,000	\$ 32,262,041
Receivables				
Property taxes	9,630,000	-	-	9,630,000
Accounts	496,924	415,452	-	912,376
Accrued interest	37,037	3,945	-	40,982
Other	194	-	-	194
Prepaid items	61,416	111,000	-	172,416
Due from other funds	50,000	-	-	50,000
Advances to other funds	-	1,245,000	-	1,245,000
Restricted assets				
Cash and investments	77,926	-	-	77,926
TOTAL ASSETS	\$ 32,410,334	\$ 11,780,601	\$ 200,000	\$ 44,390,935
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 980,124	\$ 66,397	\$ -	\$ 1,046,521
Retainage payable	3,000	-	-	3,000
Accrued payroll	103,760	-	-	103,760
Deferred property taxes	9,630,000	-	-	9,630,000
Other deferred revenues	36,074	-	-	36,074
Due to other funds	130,000	-	-	130,000
Advances from other funds	-	2,599,649	-	2,599,649
Total liabilities	10,882,958	2,666,046	-	13,549,004
FUND BALANCES				
Reserved for prepaid items	61,416	111,000	-	172,416
Reserved for long-term receivables	194	1,245,000	-	1,245,194
Reserved for debt service	77,926	-	-	77,926
Reserved for retirement	1,685,429	-	-	1,685,429
Reserved for land acquisition	17,594	-	-	17,594
Reserved for land cash	9,988	-	-	9,988
Reserved for wetland mitigation	295,184	-	-	295,184
Reserved for specific purpose	31,228	-	-	31,228
Reserved for working cash	-	-	200,000	200,000
Reserved for highways and streets	7,835,584	-	-	7,835,584
Reserved for health and welfare	2,672,162	-	-	2,672,162
Unreserved				
Designated for cash flow	101,357	-	-	101,357
Undesignated	8,739,314	7,758,555	-	16,497,869
Total fund balances	21,527,376	9,114,555	200,000	30,841,931
TOTAL LIABILITIES AND FUND BALANCES	\$ 32,410,334	\$ 11,780,601	\$ 200,000	\$ 44,390,935

(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, 2009

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 9,432,572	\$ 1,147,542	\$ -	\$ 10,580,114
Licenses and permits	90,279	-	-	90,279
Intergovernmental	2,900,072	359,956	-	3,260,028
Charges for services	2,392,114	29,675	-	2,421,789
Fines and forfeits	64,866	-	-	64,866
Investment income	303,876	245,249	1,290	550,415
Miscellaneous	216,234	375,000	-	591,234
Total revenues	15,400,013	2,157,422	1,290	17,558,725
EXPENDITURES				
Current				
General government	1,367,316	-	-	1,367,316
Public safety	1,419,436	-	-	1,419,436
Highways and streets	7,105,769	-	-	7,105,769
Health and welfare	3,576,742	-	-	3,576,742
Culture and recreation	726,723	-	-	726,723
Debt service				
Interest and fiscal charges	239,585	129,217	-	368,802
Capital outlay	-	2,094,098	-	2,094,098
Total expenditures	14,435,571	2,223,315	-	16,658,886
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	964,442	(65,893)	1,290	899,839
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	29,600	6,189	-	35,789
Transfers in	1,196,394	2,463,032	-	3,659,426
Transfers (out)	(1,258,539)	(1,202,032)	(1,290)	(2,461,861)
Total other financing sources (uses)	(32,545)	1,267,189	(1,290)	1,233,354
NET CHANGE IN FUND BALANCES	931,897	1,201,296	-	2,133,193
FUND BALANCES, JANUARY 1, 2009	20,595,479	7,913,259	200,000	28,708,738
FUND BALANCES, DECEMBER 31, 2009	\$ 21,527,376	\$ 9,114,555	\$ 200,000	\$ 30,841,931

(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. Financing is provided by rental charges.
- Public Building Maintenance Fund - to account for the revenues and expenditures associated with the maintenance of County buildings.
- Public Building Commission Lease 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.
- 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 Fund - 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.
- Circuit Clerk Operations and Administration Fund - To account for revenues and expenditures associated with managing the Circuit Clerk's office. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's office.



SPECIAL REVENUE (CONT'D.)

- **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.
- **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 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 Fund** - 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 Fund** - 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.



SPECIAL REVENUE (CONT'D.)

- 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.
- 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.
- Financial Aid 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 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, 2009

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 4,805,762	\$ 2,909,684	\$ 8,490,599	\$ 3,048,949	\$ 2,801,843	\$ 22,056,837
Receivables						
Property taxes	675,000	-	4,000,000	3,440,000	1,515,000	9,630,000
Accounts	32,578	141,215	282,800	21,982	18,349	496,924
Accrued interest	16,515	4,941	7,226	2,105	6,250	37,037
Other	-	-	-	194	-	194
Prepaid items	21,446	4,256	21,319	11,366	3,029	61,416
Due from other funds	50,000	-	-	-	-	50,000
Restricted assets						
Cash and investments	77,926	-	-	-	-	77,926
TOTAL ASSETS	\$ 5,679,227	\$ 3,060,096	\$ 12,801,944	\$ 6,524,596	\$ 4,344,471	\$ 32,410,334

	*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	\$ 106,631	\$ 38,913	\$ 657,245	\$ 155,365	\$ 21,970	\$ 980,124
Retainage payable	-	-	3,000	-	-	3,000
Accrued payroll	2,073	19,970	59,368	14,029	8,320	103,760
Deferred property taxes	675,000	-	4,000,000	3,440,000	1,515,000	9,630,000
Other deferred revenues	-	36,074	-	-	-	36,074
Due to other funds	100,000	-	-	30,000	-	130,000
Total liabilities	883,704	94,957	4,719,613	3,639,394	1,545,290	10,882,958
FUND BALANCES						
Reserved for prepaid items	21,446	4,256	21,319	11,366	3,029	61,416
Reserved for loan receivable	-	-	-	194	-	194
Reserved for debt service	77,926	-	-	-	-	77,926
Reserved for retirement	1,661,721	-	-	-	23,708	1,685,429
Reserved for land acquisition	-	-	-	-	17,594	17,594
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	295,184	295,184
Reserved for specific purpose	-	-	-	-	31,228	31,228
Reserved for highways and streets	-	-	7,835,584	-	-	7,835,584
Reserved for health and welfare	-	-	-	2,672,162	-	2,672,162
Unreserved, designated for cash flow	-	-	-	-	101,357	101,357
Unreserved, undesignated	3,034,430	2,960,883	225,428	201,480	2,317,093	8,739,314
Total fund balances	4,795,523	2,965,139	8,082,331	2,885,202	2,799,181	21,527,376
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,679,227	\$ 3,060,096	\$ 12,801,944	\$ 6,524,596	\$ 4,344,471	\$ 32,410,334

* 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, 2009

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS									
Cash and investments	\$ 1,753,010	\$ 28,064	\$ 1,768,925	\$ 266,119	\$ 291,486	\$ 69,687	\$ 611,228	\$ 17,243	\$ 4,805,762
Receivables									
Property taxes	-	-	-	675,000	-	-	-	-	675,000
Accounts	-	-	-	32,207	371	-	-	-	32,578
Accrued interest	8,711	-	7,804	-	-	-	-	-	16,515
Prepaid items	-	-	-	-	21,446	-	-	-	21,446
Due from other funds	-	-	50,000	-	-	-	-	-	50,000
Restricted assets									
Cash and investments	-	-	77,926	-	-	-	-	-	77,926
TOTAL ASSETS	\$ 1,761,721	\$ 28,064	\$ 1,904,655	\$ 973,326	\$ 313,303	\$ 69,687	\$ 611,228	\$ 17,243	\$ 5,679,227
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ 62	\$ 1,914	\$ -	\$ 1,454	\$ -	\$ 102,652	\$ 549	\$ 106,631
Accrued payroll	-	-	-	-	1,729	-	-	344	2,073
Deferred property taxes	-	-	-	675,000	-	-	-	-	675,000
Due to other funds	100,000	-	-	-	-	-	-	-	100,000
Total liabilities	100,000	62	1,914	675,000	3,183	-	102,652	893	883,704
FUND BALANCES									
Reserved for prepaid items	-	-	-	-	21,446	-	-	-	21,446
Reserved for debt service	-	-	77,926	-	-	-	-	-	77,926
Reserved for retirement	1,661,721	-	-	-	-	-	-	-	1,661,721
Unreserved	-	28,002	1,824,815	298,326	288,674	69,687	508,576	16,350	3,034,430
Total fund balances	1,661,721	28,002	1,902,741	298,326	310,120	69,687	508,576	16,350	4,795,523
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,761,721	\$ 28,064	\$ 1,904,655	\$ 973,326	\$ 313,303	\$ 69,687	\$ 611,228	\$ 17,243	\$ 5,679,227

(See independent auditor's report.)

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

December 31, 2009

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Circuit Clerk Operations and Administration	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
ASSETS												
Cash and investments	\$ 1,258	\$ 198,796	\$ 586,461	\$ 5,615	\$ 228,428	\$ 582,991	\$ 25,201	\$ 281,822	\$ 733,357	\$ 251,106	\$ 14,649	\$ 2,909,684
Receivables												
Accounts	10,476	4,320	27,891	-	25,395	37,931	2,257	22,409	8,349	26	2,161	141,215
Interest	-	-	2,952	-	-	-	-	-	1,989	-	-	4,941
Prepaid items	-	-	13	-	1,125	1,691	-	1,427	-	-	-	4,256
TOTAL ASSETS	\$ 11,734	\$ 203,116	\$ 617,317	\$ 5,615	\$ 254,948	\$ 622,613	\$ 27,458	\$ 305,658	\$ 743,695	\$ 251,132	\$ 16,810	\$ 3,060,096
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Accounts payable	\$ -	\$ 4,451	\$ 4,947	\$ -	\$ 8,194	\$ 280	\$ -	\$ 9,351	\$ 11,690	\$ -	\$ -	\$ 38,913
Accrued payroll	-	-	2,346	-	4,980	9,696	-	2,948	-	-	-	19,970
Deferred revenue	-	-	-	-	-	-	-	-	1,500	34,574	-	36,074
Total liabilities	-	4,451	7,293	-	13,174	9,976	-	12,299	13,190	34,574	-	94,957
FUND BALANCES												
Reserved for prepaid items	-	-	13	-	1,125	1,691	-	1,427	-	-	-	4,256
Unreserved	11,734	198,665	610,011	5,615	240,649	610,946	27,458	291,932	730,505	216,558	16,810	2,960,883
Total fund balances	11,734	198,665	610,024	5,615	241,774	612,637	27,458	293,359	730,505	216,558	16,810	2,965,139
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,734	\$ 203,116	\$ 617,317	\$ 5,615	\$ 254,948	\$ 622,613	\$ 27,458	\$ 305,658	\$ 743,695	\$ 251,132	\$ 16,810	\$ 3,060,096

(See independent auditor's report.)

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

December 31, 2009

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 2,887,076	\$ 232,328	\$ 1,278,241	\$ 2,260,278	\$ 1,832,676	\$ 8,490,599
Receivables						
Property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Accounts	59,465	-	106,247	117,088	-	282,800
Accrued interest	5,433	-	1,793	-	-	7,226
Prepaid items	17,232	2,930	1,157	-	-	21,319
TOTAL ASSETS	\$ 5,169,206	\$ 235,258	\$ 2,387,438	\$ 2,377,366	\$ 2,632,676	\$ 12,801,944
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 57,907	\$ 1,281	\$ 30,346	\$ 210,430	\$ 357,281	\$ 657,245
Retainage payable	-	-	-	3,000	-	3,000
Accrued payroll	51,699	5,619	1,886	164	-	59,368
Deferred property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Total liabilities	2,309,606	6,900	1,032,232	213,594	1,157,281	4,719,613
FUND BALANCES						
Reserved for prepaid items	17,232	2,930	1,157	-	-	21,319
Reserved for highways and streets	2,842,368	-	1,354,049	2,163,772	1,475,395	7,835,584
Unreserved	-	225,428	-	-	-	225,428
Total fund balances	2,859,600	228,358	1,355,206	2,163,772	1,475,395	8,082,331
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,169,206	\$ 235,258	\$ 2,387,438	\$ 2,377,366	\$ 2,632,676	\$ 12,801,944

(See independent auditor's report.)

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

December 31, 2009

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 2,185,338	\$ 17,073	\$ 61,473	\$ 462,081	\$ 67,428	\$ 255,556	\$ 3,048,949
Receivables							
Property taxes	2,200,000	-	-	520,000	-	720,000	3,440,000
Accounts	75	-	-	-	21,907	-	21,982
Accrued interest	1,914	-	-	140	-	51	2,105
Other	-	194	-	-	-	-	194
Prepaid items	1,125	-	7,767	-	8	2,466	11,366
TOTAL ASSETS	\$ 4,388,452	\$ 17,267	\$ 69,240	\$ 982,221	\$ 89,343	\$ 978,073	\$ 6,524,596
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 73,662	\$ -	\$ 9,485	\$ 70,963	\$ 843	\$ 412	\$ 155,365
Accrued payroll	1,215	-	6,577	-	1,002	5,235	14,029
Deferred property taxes	2,200,000	-	-	520,000	-	720,000	3,440,000
Due to other funds	-	-	-	-	-	30,000	30,000
Total liabilities	2,274,877	-	16,062	590,963	1,845	755,647	3,639,394
FUND BALANCES							
Reserved for prepaid items	1,125	-	7,767	-	8	2,466	11,366
Reserved for loan receivable	-	194	-	-	-	-	194
Reserved for health and welfare	2,112,450	-	-	391,258	-	168,454	2,672,162
Unreserved	-	17,073	45,411	-	87,490	51,506	201,480
Total fund balances	2,113,575	17,267	53,178	391,258	87,498	222,426	2,885,202
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,388,452	\$ 17,267	\$ 69,240	\$ 982,221	\$ 89,343	\$ 978,073	\$ 6,524,596

(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, 2009

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ 648,374	\$ -	\$ 3,951,453	\$ 3,328,155	\$ 1,504,590	\$ 9,432,572
Licenses and permits	-	-	-	90,279	-	90,279
Intergovernmental	-	65,226	2,453,655	381,191	-	2,900,072
Charges for services	761,369	1,395,745	-	-	235,000	2,392,114
Fines and forfeits	-	64,866	-	-	-	64,866
Investment income	94,850	40,698	97,144	42,164	29,020	303,876
Miscellaneous	105,322	5,434	28,169	1,609	75,700	216,234
Total revenues	1,609,915	1,571,969	6,530,421	3,843,398	1,844,310	15,400,013
EXPENDITURES						
Current						
General government	1,367,316	-	-	-	-	1,367,316
Public safety	172,419	1,247,017	-	-	-	1,419,436
Highways and streets	179,437	-	6,926,332	-	-	7,105,769
Health and welfare	24,520	-	-	3,552,222	-	3,576,742
Culture and recreation	-	-	-	-	726,723	726,723
Debt service						
Interest and fiscal charges	239,585	-	-	-	-	239,585
Total expenditures	1,983,277	1,247,017	6,926,332	3,552,222	726,723	14,435,571
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(373,362)	324,952	(395,911)	291,176	1,117,587	964,442

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	\$ -	\$ -	\$ 29,600	\$ -	\$ -	\$ 29,600
Transfers in	786,728	4,637	398,029	7,000	-	1,196,394
Transfers (out)	(502,728)	(59,000)	(398,029)	(298,782)	-	(1,258,539)
Total other financing sources (uses)	284,000	(54,363)	29,600	(291,782)	-	(32,545)
NET CHANGE IN FUND BALANCES	(89,362)	270,589	(366,311)	(606)	1,117,587	931,897
FUND BALANCES, JANUARY 1, 2009	4,884,885	2,694,550	8,448,642	2,885,808	1,681,594	20,595,479
FUND BALANCES, DECEMBER 31, 2009	\$ 4,795,523	\$ 2,965,139	\$ 8,082,331	\$ 2,885,202	\$ 2,799,181	\$ 21,527,376

* 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, 2009

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ 648,374	\$ -	\$ -	\$ -	\$ -	\$ 648,374
Charges for services	-	25,000	400,000	140,602	179,008	11,190	5,569	-	761,369
Investment income	41,531	88	33,687	6,122	1,719	1,278	10,065	360	94,850
Miscellaneous	-	-	7,127	52,500	-	-	32,000	13,695	105,322
Total revenues	41,531	25,088	440,814	847,598	180,727	12,468	47,634	14,055	1,609,915
EXPENDITURES									
Current									
General government									
Salaries and benefits	56,838	47,607	-	-	53,092	-	-	11,263	168,800
Capital improvements	-	430	-	-	10,805	13,871	-	9,473	34,579
Commodities and services	-	12,268	499,782	440,415	62,591	-	130,024	867	1,145,947
Supplies and materials	-	639	-	-	15,022	-	-	2,329	17,990
Public safety									
Salaries and benefits	172,419	-	-	-	-	-	-	-	172,419
Health and welfare									
Salaries and benefits	179,437	-	-	-	-	-	-	-	179,437
Highways and streets									
Salaries and benefits	24,520	-	-	-	-	-	-	-	24,520
Debt service									
Interest and fiscal charges	-	-	-	239,585	-	-	-	-	239,585
Total expenditures	433,214	60,944	499,782	680,000	141,510	13,871	130,024	23,932	1,983,277
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(391,683)	(35,856)	(58,968)	167,598	39,217	(1,403)	(82,390)	(9,877)	(373,362)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	47,000	420,000	305,728	-	-	-	14,000	786,728
Transfers (out)	-	-	(327,728)	(175,000)	-	-	-	-	(502,728)
Total other financing sources (uses)	-	47,000	92,272	130,728	-	-	-	14,000	284,000
NET CHANGE IN FUND BALANCES	(391,683)	11,144	33,304	298,326	39,217	(1,403)	(82,390)	4,123	(89,362)
FUND BALANCES, JANUARY 1, 2009	2,053,404	16,858	1,869,437	-	270,903	71,090	590,966	12,227	4,884,885
FUND BALANCES, DECEMBER 31, 2009	\$ 1,661,721	\$ 28,002	\$ 1,902,741	\$ 298,326	\$ 310,120	\$ 69,687	\$ 508,576	\$ 16,350	\$ 4,795,523

(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, 2009

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Circuit Clerk Operations and Administration	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
REVENUES												
Intergovernmental	\$ 5,604	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,631	\$ -	\$ 9,991	\$ -	\$ 65,226
Charges for services	18,269	46,241	310,028	1,859	281,500	426,211	27,457	179,337	104,843	-	-	1,395,745
Fines and forfeits	-	-	-	-	-	-	-	-	-	41,216	23,650	64,866
Investment income	90	3,282	7,242	82	930	10,044	1	4,710	10,312	3,772	233	40,698
Miscellaneous	-	-	-	-	-	-	-	-	-	5,434	-	5,434
Total revenues	23,963	49,523	317,270	1,941	282,430	436,255	27,458	233,678	115,155	60,413	23,883	1,571,969
EXPENDITURES												
Public safety												
Salaries and benefits	38,456	-	93,155	-	137,178	374,492	-	117,695	-	-	-	760,976
Capital improvements	-	1,122	78,167	-	24,340	-	-	1,493	47,692	10,769	-	163,583
Commodities and services	4,052	5,472	64,628	867	13,004	9,727	-	73,147	88,818	4,518	20,400	284,633
Supplies and materials	-	16,174	-	-	9,818	217	-	4,166	7,450	-	-	37,825
Total expenditures	42,508	22,768	235,950	867	184,340	384,436	-	196,501	143,960	15,287	20,400	1,247,017
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,545)	26,755	81,320	1,074	98,090	51,819	27,458	37,177	(28,805)	45,126	3,483	324,952
OTHER FINANCING SOURCES (USES)												
Transfers in	-	-	-	-	-	-	-	4,637	-	-	-	4,637
Transfers (out)	-	-	-	-	(50,000)	-	-	-	(9,000)	-	-	(59,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	-	4,637	(9,000)	-	-	(59,000)
NET CHANGE IN FUND BALANCES	(18,545)	26,755	81,320	1,074	48,090	51,819	27,458	41,814	(37,805)	45,126	3,483	270,589
FUND BALANCES, JANUARY 1, 2009	30,279	171,910	528,704	4,541	193,684	560,818	-	251,545	768,310	171,432	13,327	2,694,550
FUND BALANCES, DECEMBER 31, 2009	\$ 11,734	\$ 198,665	\$ 610,024	\$ 5,615	\$ 241,774	\$ 612,637	\$ 27,458	\$ 293,359	\$ 730,505	\$ 216,558	\$ 16,810	\$ 2,965,139

(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, 2009

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 2,180,119	\$ -	\$ 984,099	\$ -	\$ 787,235	\$ 3,951,453
Intergovernmental	471,989	95,216	108,796	1,747,798	29,856	2,453,655
Investment income	32,092	2,088	13,541	27,552	21,871	97,144
Miscellaneous	(5)	14,700	-	13,474	-	28,169
Total revenues	2,684,195	112,004	1,106,436	1,788,824	838,962	6,530,421
EXPENDITURES						
Highways and streets						
Salaries and benefits	1,372,852	212,167	84,049	497,067	-	2,166,135
Capital improvements	351,597	34,776	710,836	887,420	1,200,259	3,184,888
Commodities and services	357,870	2,967	240,977	-	-	601,814
Supplies and materials	389,485	2,615	57	581,338	-	973,495
Total expenditures	2,471,804	252,525	1,035,919	1,965,825	1,200,259	6,926,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	212,391	(140,521)	70,517	(177,001)	(361,297)	(395,911)
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	29,600	-	-	-	-	29,600
Transfers in	350,000	48,029	-	-	-	398,029
Transfers (out)	-	-	-	(350,000)	(48,029)	(398,029)
Total other financing sources (uses)	379,600	48,029	-	(350,000)	(48,029)	29,600
NET CHANGE IN FUND BALANCES	591,991	(92,492)	70,517	(527,001)	(409,326)	(366,311)
FUND BALANCES, JANUARY 1, 2009	2,267,609	320,850	1,284,689	2,690,773	1,884,721	8,448,642
FUND BALANCES, DECEMBER 31, 2009	\$ 2,859,600	\$ 228,358	\$ 1,355,206	\$ 2,163,772	\$ 1,475,395	\$ 8,082,331

(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, 2009

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 2,177,934	\$ -	\$ -	\$ 516,681	\$ -	\$ 633,540	\$ 3,328,155
Licenses and permits	-	-	-	-	90,279	-	90,279
Intergovernmental	-	-	381,191	-	-	-	381,191
Investment income	36,327	35	68	3,529	655	1,550	42,164
Miscellaneous	1	-	-	-	-	1,608	1,609
Total revenues	2,214,262	35	381,259	520,210	90,934	636,698	3,843,398
EXPENDITURES							
Health and welfare							
Salaries and benefits	61,107	-	216,580	-	36,494	210,178	524,359
Capital improvements	1,123	-	-	-	-	8,840	9,963
Commodities and services	2,132,699	-	143,190	506,555	66,916	155,249	3,004,609
Supplies and materials	2,346	-	3,756	-	-	7,189	13,291
Total expenditures	2,197,275	-	363,526	506,555	103,410	381,456	3,552,222
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
	16,987	35	17,733	13,655	(12,476)	255,242	291,176
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	7,000	-	-	-	7,000
Transfers (out)	(44,405)	-	-	(40,977)	(10,500)	(202,900)	(298,782)
Total other financing sources (uses)	(44,405)	-	7,000	(40,977)	(10,500)	(202,900)	(291,782)
NET CHANGE IN FUND BALANCES							
	(27,418)	35	24,733	(27,322)	(22,976)	52,342	(606)
FUND BALANCES, JANUARY 1, 2009							
	2,140,993	17,232	28,445	418,580	110,474	170,084	2,885,808
FUND BALANCES, DECEMBER 31, 2009							
	\$ 2,113,575	\$ 17,267	\$ 53,178	\$ 391,258	\$ 87,498	\$ 222,426	\$ 2,885,202

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100,000	\$ 100,000	\$ 41,531
Total revenues	100,000	100,000	41,531
EXPENDITURES			
General government			
Salaries and benefits	25,000	125,000	56,838
Public safety			
Salaries and benefits	25,000	125,000	172,419
Health and welfare			
Salaries and benefits	25,000	125,000	179,437
Highways and streets			
Salaries and benefits	25,000	125,000	24,520
Total expenditures	100,000	500,000	433,214
NET CHANGE IN FUND BALANCE	\$ -	\$ (400,000)	(391,683)
FUND BALANCE, JANUARY 1, 2009			2,053,404
FUND BALANCE, DECEMBER 31, 2009			\$ 1,661,721

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	1,000	1,000	88
Total revenues	26,000	26,000	25,088
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	32,000	32,000	42,791
Part-time	3,000	3,000	-
Public health emergency response	-	-	171
Overtime	200	200	499
Social security	2,700	2,700	3,325
Illinois municipal retirement	500	500	418
Unemployment insurance	300	300	103
Workers' compensation	300	300	300
Total salaries and benefits	39,000	39,000	47,607
Capital improvements			
Computer equipment	1,000	1,000	430
Miscellaneous	100	100	-
Total capital improvements	1,100	1,100	430
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	945
Mileage	200	200	-
Meetings	300	300	168
Public notices	100	100	120
Maintenance	1,000	1,000	32
Telephone	2,000	2,000	1,845
Professional fees	8,000	8,000	7,250
Commercial services	500	500	1,558
Surety bonds	500	500	350
Total commodities and services	14,600	14,600	12,268

(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, 2009

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 509
Postage	100	100	130
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>639</u>
Total expenditures	<u>55,800</u>	<u>55,800</u>	<u>60,944</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(29,800)</u>	<u>(29,800)</u>	<u>(35,856)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Public building maintenance	27,000	27,000	22,000
Community outreach building	-	-	25,000
Total other financing sources (uses)	<u>27,000</u>	<u>27,000</u>	<u>47,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,800)</u>	<u>\$ (2,800)</u>	11,144
FUND BALANCE, JANUARY 1, 2009			<u>16,858</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 28,002</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	\$ 700,000	\$ 700,000	\$ 400,000
Investment income	37,000	37,000	33,687
Miscellaneous income	-	-	7,127
	<hr/>		
Total revenues	737,000	737,000	440,814
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	725,000	725,000	499,632
Other	-	-	150
	<hr/>		
Total expenditures	725,000	725,000	499,782
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,000	12,000	(58,968)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in	75,000	75,000	420,000
Transfers (out)	-	-	(327,728)
	<hr/>		
Total other financing sources (uses)	75,000	75,000	92,272
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 87,000	\$ 87,000	33,304
	<hr/>		
FUND BALANCE, JANUARY 1, 2009			<u>1,869,437</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 1,902,741</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Charges for services					
Reimbursement from other governments	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
Investment income	-	1,244	32,443	-	33,687
Miscellaneous income					
Other miscellaneous	-	7,127	-	-	7,127
Total revenues	-	8,371	432,443	-	440,814
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	-	-	493,382	6,250	499,632
Other	-	150	-	-	150
Total expenditures	-	150	493,382	6,250	499,782
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	8,221	(60,939)	(6,250)	(58,968)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	420,000	-	420,000
Transfers (out)	(305,728)	(6,250)	(22,000)	6,250	(327,728)
Total other financing sources (uses)	(305,728)	(6,250)	398,000	6,250	92,272
NET CHANGE IN FUND BALANCE	(305,728)	1,971	337,061	-	33,304
FUND BALANCE, JANUARY 1, 2009	305,728	75,955	1,487,754	-	1,869,437
FUND BALANCE, DECEMBER 31, 2009	\$ -	\$ 77,926	\$ 1,824,815	\$ -	\$ 1,902,741

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 650,000	\$ 650,000	\$ 648,374
Charges for services			
Reimbursements from other governments	135,000	135,000	140,602
Investment income	20,000	20,000	6,122
Miscellaneous income			
Land rentals	52,500	52,500	52,500
	<u>857,500</u>	<u>857,500</u>	<u>847,598</u>
Total revenues			
EXPENDITURES			
Current			
General government			
Commodities and services			
Rent	-	-	10,415
Renewal and replacement program	400,000	400,000	400,000
Emergency services	30,000	30,000	30,000
Debt service			
Interest and fiscal charges	250,000	250,000	239,585
	<u>680,000</u>	<u>680,000</u>	<u>680,000</u>
Total expenditures			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>177,500</u>	<u>177,500</u>	<u>167,598</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	305,728
Transfers (out)	(175,000)	(175,000)	(175,000)
	<u>(175,000)</u>	<u>(175,000)</u>	<u>130,728</u>
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	<u>\$ 2,500</u>	<u>\$ 2,500</u>	298,326
FUND BALANCE, JANUARY 1, 2009			<u>-</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 298,326</u>

(See independent auditor's report.)

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 16,000	\$ 16,000	\$ 28,354
Recorder computer fee	95,000	95,000	83,738
Micro document copies	25,000	25,000	25,787
Microfilm contracts	40,000	40,000	41,129
Investment income	4,000	4,000	1,719
	<u>180,000</u>	<u>180,000</u>	<u>180,727</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	50,000	50,000	37,563
Part-time	10,000	10,000	-
Overtime	5,000	5,000	933
FICA	5,000	5,000	3,003
IMRF	5,000	5,000	3,357
Longevity pay	1,000	1,000	342
Health insurance	15,000	15,000	7,497
Life insurance	500	500	284
Unemployment insurance	1,500	1,500	113
	<u>93,000</u>	<u>93,000</u>	<u>53,092</u>
Capital improvements			
Office furniture and equipment	3,000	3,000	395
Computer equipment	17,000	17,000	2,045
Specialized equipment	20,000	20,000	8,365
	<u>40,000</u>	<u>40,000</u>	<u>10,805</u>
Commodities and services			
School of instruction	400	400	-
Maintenance - equipment	30,000	30,000	30,064
Maintenance - software	42,000	42,000	12,988
Commercial services	17,000	17,000	15,911
Professional services	10,000	10,000	300
Data processing services	1,500	1,500	3,328
	<u>100,900</u>	<u>100,900</u>	<u>62,591</u>
Supplies and materials			
Supplies	16,000	16,000	15,022
	<u>249,900</u>	<u>249,900</u>	<u>141,510</u>
NET CHANGE IN FUND BALANCE	<u>\$ (69,900)</u>	<u>\$ (69,900)</u>	39,217
FUND BALANCE, JANUARY 1, 2009			<u>270,903</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 310,120</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 6,000	\$ 6,000	\$ 11,190
Investment income	1,500	1,500	1,278
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>12,468</u>
EXPENDITURES			
General government			
Computer equipment	2,000	2,000	-
Admin building reconfiguration	-	12,000	13,871
Total expenditures	<u>2,000</u>	<u>14,000</u>	<u>13,871</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,500</u>	<u>\$ (6,500)</u>	(1,403)
FUND BALANCE, JANUARY 1, 2009			<u>71,090</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 69,687</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 8,000	\$ 8,000	\$ 5,569
Investment income	25,000	25,000	10,065
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<hr/>		
Total revenues	65,000	65,000	47,634
	<hr/>		
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	7,000	7,000	-
Commodities and services	173,800	173,800	130,024
Supplies and materials	4,500	4,500	-
	<hr/>		
Total expenditures	219,300	219,300	130,024
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (154,300)</u>	<u>\$ (154,300)</u>	(82,390)
FUND BALANCE, JANUARY 1, 2009			<hr/> 590,966
FUND BALANCE, DECEMBER 31, 2009			<hr/> <u>\$ 508,576</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Year Ended December 31, 2009

	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			
Computer equipment	7,000	7,000	-
Total capital improvements	7,000	7,000	-
Commodities and services			
Travel	1,400	1,400	259
Schools of instruction	5,000	5,000	-
Professional services	30,000	30,000	-
Aerial digital imaging	120,000	120,000	129,000
Software acquisition	10,000	10,000	-
Communications net	5,000	5,000	-
Telephone and data	2,400	2,400	765
Total commodities and services	173,800	173,800	130,024
Supplies and materials			
Technical supplies	1,500	1,500	-
Mapping supplies	1,000	1,000	-
Fuel	2,000	2,000	-
Total supplies and materials	4,500	4,500	-
TOTAL EXPENDITURES	\$ 219,300	\$ 219,300	\$ 130,024

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 500	\$ 500	\$ 360
Miscellaneous			
Donations	6,500	6,500	13,695
Total revenues	<u>7,000</u>	<u>7,000</u>	<u>14,055</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	10,500	10,500	10,419
FICA	800	800	792
Unemployment insurance	200	200	52
Total salaries and benefits	<u>11,500</u>	<u>11,500</u>	<u>11,263</u>
Capital improvements			
Office furniture and equipment	1,500	7,500	9,473
Computer equipment	2,000	2,000	-
Total capital improvements	<u>3,500</u>	<u>9,500</u>	<u>9,473</u>
Commodities and services			
Maintenance - equipment	600	600	140
Commercial service	3,000	3,000	385
Postage	400	400	342
Total commodities and services	<u>4,000</u>	<u>4,000</u>	<u>867</u>
Supplies and materials			
Supplies	3,000	3,000	2,329
Total expenditures	<u>22,000</u>	<u>28,000</u>	<u>23,932</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,000)</u>	<u>(21,000)</u>	<u>(9,877)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	15,000	15,000	14,000
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>14,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (6,000)</u>	4,123
FUND BALANCE, JANUARY 1, 2009			<u>12,227</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 16,350</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 5,604
Charges for services			
Financial services	25,000	25,000	18,269
Investment income	500	500	90
Total revenues	40,500	40,500	23,963
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	50,000	50,000	22,633
Longevity pay	2,000	2,000	935
FICA	5,000	5,000	1,584
IMRF	5,000	5,000	2,079
Health benefits	27,000	27,000	11,046
Life insurance	500	500	129
Unemployment insurance	500	500	50
Total salaries and benefits	90,000	90,000	38,456
Commodities and services			
Maintenance - equipment	4,100	4,100	2,610
Data processing	2,600	2,600	1,442
Total commodities and services	6,700	6,700	4,052
Supplies and materials			
Other	500	500	-
Total supplies and materials	500	500	-
Total expenditures	97,200	97,200	42,508
NET CHANGE IN FUND BALANCE	\$ (56,700)	\$ (56,700)	(18,545)
FUND BALANCE, JANUARY 1, 2009			30,279
FUND BALANCE, DECEMBER 31, 2009			\$ 11,734

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 46,241
Investment income	-	-	3,282
	<hr/>		
Total revenues	36,000	36,000	49,523
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	1,122
	<hr/>		
Total capital improvements	5,000	5,000	1,122
<hr/>			
Commodities and services			
Rent	5,000	5,000	3,900
Commercial services	-	-	1,572
	<hr/>		
Total commodities and services	5,000	5,000	5,472
<hr/>			
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	31,000	31,000	16,174
	<hr/>		
Total supplies and materials	31,500	31,500	16,174
<hr/>			
Total expenditures	41,500	41,500	22,768
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (5,500)</u>	<u>\$ (5,500)</u>	26,755
<hr/>			
FUND BALANCE, JANUARY 1, 2009			<u>171,910</u>
<hr/>			
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 198,665</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 290,000	\$ 290,000	\$ 296,482
Computerization super driver	45,000	45,000	13,546
Investment income	5,000	5,000	7,242
	<hr/>		
Total revenues	340,000	340,000	317,270
	<hr/>		
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	83,000	83,000	78,929
Longevity pay	1,000	1,000	620
FICA	7,000	7,000	5,763
IMRF	7,000	7,000	4,652
Health benefits	16,000	16,000	2,871
Life insurance	500	500	174
Unemployment insurance	500	500	146
	<hr/>		
Total salaries and benefits	115,000	115,000	93,155
	<hr/>		
Capital improvements			
Office furniture and equipment	10,000	10,000	-
Computer equipment	75,000	75,000	78,167
	<hr/>		
Total capital improvements	85,000	85,000	78,167
	<hr/>		
Commodities and services			
Travel	-	-	11,702
Maintenance - software	50,000	50,000	32,835
Maintenance - equipment	25,000	25,000	1,341
Data processing services	25,000	25,000	18,750
	<hr/>		
Total commodities and services	100,000	100,000	64,628
	<hr/>		
Total expenditures	300,000	300,000	235,950
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 40,000	\$ 40,000	81,320
	<hr/>		
FUND BALANCE, JANUARY 1, 2009			528,704
	<hr/>		
FUND BALANCE, DECEMBER 31, 2009			\$ 610,024
	<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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 1,859
Investment income	-	-	82
	<hr/>		
Total revenues	5,000	5,000	1,941
	<hr/>		
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	1,200	1,200	-
Memberships	-	-	60
Travel	1,200	1,200	-
Transcripts	3,000	3,000	807
	<hr/>		
Total commodities and services	5,400	5,400	867
	<hr/>		
Supplies and materials			
Supplies	100	100	-
Postage	100	100	-
	<hr/>		
Total supplies and materials	200	200	-
	<hr/>		
Total expenditures	5,600	5,600	867
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (600)	\$ (600)	1,074
	<hr/>		
FUND BALANCE, JANUARY 1, 2009			4,541
	<hr/>		
FUND BALANCE, DECEMBER 31, 2009			\$ 5,615
	<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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 310,000	\$ 310,000	\$ 281,500
Investment income	2,000	2,000	930
Total revenues	312,000	312,000	282,430
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	100,000	100,000	122,047
Longevity pay	2,000	2,000	1,383
FICA	10,000	10,000	9,271
IMRF	10,000	10,000	2,345
Health benefits	16,000	16,000	1,578
Life insurance	500	500	14
Unemployment insurance	1,500	1,500	540
Total salaries and benefits	140,000	140,000	137,178
Capital improvements			
Computer equipment	50,000	50,000	24,340
Office furniture and equipment	25,000	25,000	-
Total capital improvements	75,000	75,000	24,340
Commodities and services			
Maintenance - software	4,000	4,000	-
Telephone	7,000	7,000	690
Maintenance - equipment	4,000	4,000	2,324
Commercial services	4,000	4,000	549
Internet	3,000	3,000	6,840
Data processing	13,500	13,500	2,601
Total commodities and services	35,500	35,500	13,004
Supplies and materials			
Supplies	2,500	2,500	9,818
Total expenditures	253,000	253,000	184,340
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,000	59,000	98,090
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	(50,000)	(50,000)	(50,000)
NET CHANGE IN FUND BALANCE	\$ 9,000	\$ 9,000	48,090
FUND BALANCE, JANUARY 1, 2009			193,684
FUND BALANCE, DECEMBER 31, 2009			\$ 241,774

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 430,000	\$ 430,000	\$ 426,211
Investment income	-	-	10,044
	<hr/>		
Total revenues	430,000	430,000	436,255
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	252,000	252,000	259,706
Part-time	36,000	36,000	10,378
Overtime	15,000	15,000	16,104
Premium holiday	3,000	3,000	2,213
Supervisory differential	-	-	346
Training pay	1,000	1,000	654
Education pay	1,000	1,000	1,315
Longevity pay	6,000	6,000	3,182
FICA	23,000	23,000	19,676
IMRF	3,000	3,000	-
SLEP	50,000	50,000	43,355
Health benefits	30,000	30,000	16,798
Life insurance	1,000	1,000	515
Unemployment insurance	1,000	1,000	250
	<hr/>		
Total salaries and benefits	422,000	422,000	374,492
Capital improvements			
Other equipment	2,600	2,600	-
	<hr/>		
Total capital improvements	2,600	2,600	-
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	9,727
	<hr/>		
Total commodities and services	10,500	10,500	9,727
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	217
	<hr/>		
Total supplies and materials	1,100	1,100	217
	<hr/>		
Total expenditures	436,200	436,200	384,436
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (6,200)	\$ (6,200)	51,819
	<hr/>		
FUND BALANCE, JANUARY 1, 2009			560,818
	<hr/>		
FUND BALANCE, DECEMBER 31, 2009			\$ 612,637
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ -	\$ -	\$ 27,457
Investment income	-	-	1
Total revenues	-	-	27,458
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	27,458
FUND BALANCE, JANUARY 1, 2009			-
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 27,458</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court clean program	\$ -	\$ -	\$ 265
Drug court grant	-	-	49,366
Charges for services			
Drug court fees	160,000	160,000	179,242
DUI court fees	-	-	95
Investment income	-	-	4,710
	<hr/>		
Total revenues	160,000	160,000	233,678
	<hr/>		
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	54,000	88,000	91,080
FICA	4,500	5,800	6,232
IMRF	5,000	6,500	7,379
Health insurance	2,100	17,100	12,620
Life insurance	200	400	284
Unemployment insurance	200	200	100
	<hr/>		
Total salaries and benefits	66,000	118,000	117,695
	<hr/>		
Capital improvements			
Office furniture and small equipment	1,500	2,500	1,190
Computer equipment	-	-	303
	<hr/>		
Total capital improvements	1,500	2,500	1,493
	<hr/>		
Commodities and services			
School of instruction	1,000	1,000	665
Travel	15,000	15,000	3,084
Meetings - host expenses	1,000	1,000	3,798
Memberships	1,000	1,000	1,072
Professional services	4,000	6,000	18,572
Software acquisition	1,000	1,000	60
Participant expense	15,000	10,000	8,304
Contributions to agencies	42,000	55,000	22,346
Drug testing	8,000	8,000	13,785
Copies	-	-	381
Postage	800	800	1,080
	<hr/>		
Total commodities and services	88,800	98,800	73,147
	<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, 2009

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Drugs	\$ -	\$ 2,000	\$ 193
Supplies	3,500	3,500	3,973
Total supplies and materials	<u>3,500</u>	<u>5,500</u>	<u>4,166</u>
Total expenditures	<u>159,800</u>	<u>224,800</u>	<u>196,501</u>
EXCESS (DEFICENCY) OF REVENUES OVER EXPENDITURES	<u>200</u>	<u>(64,800)</u>	<u>37,177</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	-	-	4,637
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,637</u>
NET CHANGE IN FUND BALANCE	<u>\$ 200</u>	<u>\$ (64,800)</u>	41,814
FUND BALANCE, JANUARY 1, 2009			<u>251,545</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 293,359</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 82,000	\$ 82,000	\$ 86,843
Local agencies	-	-	2,800
Electronic monitoring	-	-	15,000
DNA testing	-	-	200
Investment income	9,000	9,000	10,312
Total revenues	91,000	91,000	115,155
EXPENDITURES			
Public safety			
Capital improvements			
Computer equipment	65,000	65,000	47,692
Commodities and services			
Maintenance - vehicles	5,000	5,000	5,443
Maintenance - software	-	-	3,660
Training	6,000	6,000	3,564
Telephone	-	-	1,009
Professional services	25,000	25,000	8,659
Commercial services	1,000	1,000	633
Juvenile safe house	-	45,000	32,356
Juvenile summer camp	50,000	50,000	33,494
Contingency	50,000	5,000	-
Total commodities and services	137,000	137,000	88,818
Supplies and materials			
Supplies	-	-	2,720
Fuel	7,000	7,000	4,730
Total supplies and materials	7,000	7,000	7,450
Total expenditures	209,000	209,000	143,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(118,000)	(118,000)	(28,805)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(9,000)	(9,000)	(9,000)
Total other financing sources (uses)	(9,000)	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	\$ (127,000)	\$ (127,000)	(37,805)
FUND BALANCE, JANUARY 1, 2009			768,310
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 730,505</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 8,000	\$ 8,000	\$ 9,991
Fines and forfeits			
DUI fines	30,000	30,000	32,360
Narcotics task force	5,000	5,000	8,856
Investment income	-	-	3,772
Miscellaneous income			
Donations	2,000	2,000	5,434
	<u>45,000</u>	<u>45,000</u>	<u>60,413</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office equipment	7,500	7,500	7,709
Other equipment	11,000	11,000	3,060
	<u>18,500</u>	<u>18,500</u>	<u>10,769</u>
Commodities and services			
Training	3,000	3,000	-
Maintenance - equipment	10,000	10,000	1,257
Citizen's academy	1,600	1,600	3,261
	<u>14,600</u>	<u>14,600</u>	<u>4,518</u>
	<u>33,100</u>	<u>33,100</u>	<u>15,287</u>
NET CHANGE IN FUND BALANCE	<u>\$ 11,900</u>	<u>\$ 11,900</u>	45,126
FUND BALANCE, JANUARY 1, 2009			<u>171,432</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 216,558</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 21,000	\$ 21,000	\$ 23,650
Investment income	-	-	233
Total revenues	<u>21,000</u>	<u>21,000</u>	<u>23,883</u>
EXPENDITURES			
Public safety			
Commodities and services	20,400	20,400	20,400
Capital improvements	2,000	2,000	-
Total expenditures	<u>22,400</u>	<u>22,400</u>	<u>20,400</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,400)</u>	<u>\$ (1,400)</u>	3,483
FUND BALANCE, JANUARY 1, 2009			<u>13,327</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 16,810</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,180,119
Intergovernmental			
Fuel reimbursement	190,000	190,000	189,653
Sale of fuel	5,000	5,000	15,932
Materials	150,000	150,000	197,078
Local agency maintenance	1,000	1,000	2,308
Oversize vehicle permits	3,000	3,000	67,018
Investment income	35,000	35,000	32,092
Miscellaneous	300	300	(5)
Total revenues	<u>2,584,300</u>	<u>2,584,300</u>	<u>2,684,195</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,223,000	1,473,000	1,372,852
Capital improvements	690,000	690,000	351,597
Commodities and services	432,300	432,300	357,870
Supplies and materials	721,000	721,000	389,485
Total expenditures	<u>3,066,300</u>	<u>3,316,300</u>	<u>2,471,804</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(482,000)</u>	<u>(732,000)</u>	<u>212,391</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	29,600
Transfers in			
County motor fuel tax	350,000	350,000	350,000
Total other financing sources (uses)	<u>350,000</u>	<u>350,000</u>	<u>379,600</u>
NET CHANGE IN FUND BALANCE	<u>\$ (132,000)</u>	<u>\$ (382,000)</u>	<u>591,991</u>
FUND BALANCE, JANUARY 1, 2009			<u>2,267,609</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 2,859,600</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 741,000	\$ 741,000	\$ 717,954
Overtime	36,000	36,000	32,930
Seasonal	39,000	39,000	29,466
Premium holiday	7,000	7,000	662
Longevity pay	16,000	16,000	22,888
FICA	65,000	65,000	60,075
IMRF	67,000	67,000	66,272
Health benefits	235,000	235,000	185,087
Unemployment tax	2,000	2,000	797
Life insurance	4,000	4,000	3,096
Uniform allowance	5,000	5,000	-
Deferred compensation	6,000	6,000	5,001
Medical insurance	-	250,000	248,624
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	1,223,000	1,473,000	1,372,852
Capital improvements			
Land acquisition	127,000	127,000	37,030
Vehicles	82,000	82,000	18,489
Construction equipment	460,900	460,900	285,321
Landscaping	2,000	2,000	-
Office furniture and equipment	2,600	2,600	554
Other equipment	15,500	15,500	10,203
	<hr/>	<hr/>	<hr/>
Total capital improvements	690,000	690,000	351,597
Commodities and services			
Travel	3,500	3,500	3,784
School of instruction	1,500	1,500	414
Mileage	100	100	-
Public notices	300	300	389
Memberships	1,500	1,500	1,419
Maintenance - software	4,000	4,000	-
Maintenance - vehicles	30,000	30,000	16,959
Maintenance - building	10,400	10,400	2,126
Maintenance - equipment	85,000	85,000	107,955
Maintenance - fuel depot	1,500	1,500	5,517
Maintenance - HVAC	1,500	1,500	3,343
Maintenance - plumbing	1,000	1,000	450
Maintenance - electrical	2,000	2,000	186
Telephone	9,900	9,900	9,239
Electricity	45,000	45,000	45,450
Gas	40,000	40,000	25,892
Garbage	5,000	5,000	4,402

(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, 2009

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 1,700	\$ 1,700	\$ 1,898
Commercial services	30,000	30,000	8,301
Janitorial contract	6,200	6,200	6,928
Drug testing	1,500	1,500	830
Rental of equipment	700	700	792
Professional services	150,000	150,000	111,596
	<hr/>		
Total commodities and services	432,300	432,300	357,870
	<hr/>		
Supplies and materials			
Supplies	5,000	5,000	3,572
Postage	1,400	1,400	967
Janitorial supplies	2,000	2,000	2,355
Fuels and lubricants	400,000	400,000	288,114
Materials - day labor	250,000	250,000	49,201
Materials - traffic control	18,100	18,100	33,600
Materials - winter maintenance	37,700	37,700	5,222
Books and subscriptions	200	200	291
Clothing	6,500	6,500	6,096
Other supplies and materials	100	100	67
	<hr/>		
Total supplies and materials	721,000	721,000	389,485
	<hr/>		
TOTAL EXPENDITURES	\$ 3,066,300	\$ 3,316,300	\$ 2,471,804
	<hr/> <hr/>		

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 63,444
Township motor fuel - engineering	40,000	40,000	-
Township motor fuel	-	-	31,772
Investment income	3,000	3,000	2,088
Miscellaneous	1,000	1,000	14,700
Total revenues	54,000	54,000	112,004
EXPENDITURES			
Highways and streets			
Salaries and benefits	282,000	281,500	212,167
Capital improvements	43,500	43,500	34,776
Commodities and services	3,200	3,700	2,967
Supplies and materials	2,100	2,100	2,615
Total expenditures	330,800	330,800	252,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(276,800)	(276,800)	(140,521)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	108,000	108,000	-
Federal Highway Matching Fund	140,000	140,000	48,029
Total other financing sources (uses)	248,000	248,000	48,029
NET CHANGE IN FUND BALANCE	\$ (28,800)	\$ (28,800)	(92,492)
FUND BALANCE, JANUARY 1, 2009			320,850
FUND BALANCE, DECEMBER 31, 2009			\$ 228,358

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 202,000	\$ 201,500	\$ 159,510
Overtime	8,000	8,000	6,537
Longevity pay	6,000	6,000	4,737
FICA	17,000	17,000	12,777
IMRF	18,500	18,500	14,559
Health insurance	29,000	29,000	13,408
Life insurance	1,000	1,000	439
Unemployment insurance	500	500	200
Total salaries and benefits	282,000	281,500	212,167
Capital improvements			
Office furniture and small equipment	6,000	6,000	4,732
Vehicles	37,500	37,500	30,044
Total capital improvements	43,500	43,500	34,776
Commodities and services			
Travel	500	500	-
Maintenance - equipment	1,200	1,700	2,467
Maintenance - software	1,500	1,500	300
Miscellaneous	-	-	200
Total commodities and services	3,200	3,700	2,967
Supplies and materials			
Supplies	2,100	2,100	2,615
Total supplies and materials	2,100	2,100	2,615
TOTAL EXPENDITURES	\$ 330,800	\$ 330,800	\$ 252,525

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,000,000	\$ 1,000,000	\$ 984,099
Intergovernmental			
State aid	-	-	106,247
Contributions from townships			
Construction	98,000	98,000	2,549
Engineering	17,000	17,000	-
Township bridge - construction	150,000	150,000	-
Investment income	25,000	25,000	13,541
Total revenues	<u>1,290,000</u>	<u>1,290,000</u>	<u>1,106,436</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	53,700	53,700	52,344
Overtime	7,000	7,000	7,510
Premium holiday	-	-	198
Longevity pay	2,000	2,000	1,712
FICA	5,000	5,000	4,229
IMRF	5,500	5,500	5,227
Health insurance	13,500	13,500	12,624
Life insurance	200	200	155
Unemployment insurance	100	100	50
Total salaries and benefits	<u>87,000</u>	<u>87,000</u>	<u>84,049</u>
Capital improvements			
Bridges and other structures	1,170,000	1,170,000	710,836
Total capital improvements	<u>1,170,000</u>	<u>1,170,000</u>	<u>710,836</u>
Commodities and services			
Professional services	400,000	400,000	240,977
Total commodities and services	<u>400,000</u>	<u>400,000</u>	<u>240,977</u>
Supplies and materials			
Day labor materials	-	-	57
Total supplies and materials	<u>-</u>	<u>-</u>	<u>57</u>
Total expenditures	<u>1,657,000</u>	<u>1,657,000</u>	<u>1,035,919</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(367,000)</u>	<u>(367,000)</u>	<u>70,517</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(108,000)	(108,000)	-
Total other financing sources (uses)	<u>(108,000)</u>	<u>(108,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (475,000)</u>	<u>\$ (475,000)</u>	70,517
FUND BALANCE, JANUARY 1, 2009			<u>1,284,689</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 1,355,206</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,550,000	\$ 1,550,000	\$ 1,336,777
Motor fuel tax - local agencies	-	-	141,444
State aid	-	-	269,577
Investment income	40,000	40,000	27,552
Miscellaneous	-	-	13,474
Total revenues	<u>1,590,000</u>	<u>1,590,000</u>	<u>1,788,824</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	399,000	399,000	385,113
Overtime	19,000	19,000	23,936
Seasonal	21,000	21,000	20,773
Premium holiday	3,000	3,000	-
Longevity pay	8,000	8,000	-
FICA	35,000	35,000	32,540
IMRF	36,000	36,000	34,318
Unemployment insurance	1,000	1,000	387
Total salaries and benefits	<u>522,000</u>	<u>522,000</u>	<u>497,067</u>
Capital improvements			
Road - major repairs and maintenance	1,193,000	1,193,000	887,420
Total capital improvements	<u>1,193,000</u>	<u>1,193,000</u>	<u>887,420</u>
Supplies and materials			
Winter maintenance materials	750,000	710,000	581,338
Total supplies and materials	<u>750,000</u>	<u>710,000</u>	<u>581,338</u>
Total expenditures	<u>2,465,000</u>	<u>2,425,000</u>	<u>1,965,825</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(875,000)</u>	<u>(835,000)</u>	<u>(177,001)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	-	(350,000)	(350,000)
Total other financing sources (uses)	<u>-</u>	<u>(350,000)</u>	<u>(350,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (875,000)</u>	<u>\$ (1,185,000)</u>	<u>(527,001)</u>
FUND BALANCE, JANUARY 1, 2009			<u>2,690,773</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 2,163,772</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 800,000	\$ 800,000	\$ 787,235
Intergovernmental			
State aid	-	-	29,856
Investment income	15,000	15,000	21,871
Total revenues	<u>815,000</u>	<u>815,000</u>	<u>838,962</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	1,380,000	1,380,000	1,200,259
Total expenditures	<u>1,380,000</u>	<u>1,380,000</u>	<u>1,200,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(565,000)</u>	<u>(565,000)</u>	<u>(361,297)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(140,000)	(140,000)	(48,029)
Total other financing sources (uses)	<u>(140,000)</u>	<u>(140,000)</u>	<u>(48,029)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (705,000)</u>	<u>\$ (705,000)</u>	(409,326)
FUND BALANCE, JANUARY 1, 2009			<u>1,884,721</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 1,475,395</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,177,934
Investment income	50,000	50,000	36,327
Miscellaneous	1	1	1
Total revenues	<u>2,250,001</u>	<u>2,250,001</u>	<u>2,214,262</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	156,500	156,500	61,107
Capital improvements	63,900	63,900	1,123
Commodities and services	1,969,700	2,120,300	2,132,699
Supplies and materials	3,200	3,200	2,346
Total expenditures	<u>2,193,300</u>	<u>2,343,900</u>	<u>2,197,275</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>56,701</u>	<u>(93,899)</u>	<u>16,987</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General Fund	(41,000)	(56,400)	(38,068)
Drug Court Fund	-	(5,000)	(4,637)
Asset Replacement Fund	-	-	(1,700)
Total other financing sources (uses)	<u>(41,000)</u>	<u>(61,400)</u>	<u>(44,405)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 15,701</u>	<u>\$ (155,299)</u>	<u>(27,418)</u>
FUND BALANCE, JANUARY 1, 2009			<u>2,140,993</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 2,113,575</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, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 109,300	\$ 109,300	\$ 43,385
Part-time	4,000	4,000	-
Public health emergency response	-	-	75
Health insurance	22,000	22,000	10,496
Life insurance	500	500	206
FICA	8,400	8,400	3,052
IMRF	9,300	9,300	3,743
Unemployment tax	600	600	76
Deferred compensation	2,400	2,400	74
	<hr/>		
Total salaries and benefits	156,500	156,500	61,107
<hr/>			
Capital improvements			
Office furniture and equipment	4,200	4,200	505
Computer equipment	4,700	4,700	618
Building modifications	35,000	35,000	-
Capital set-aside	20,000	20,000	-
	<hr/>		
Total capital improvements	63,900	63,900	1,123
<hr/>			
Commodities and services			
Travel	3,400	3,400	1,100
School of instruction	2,100	2,100	105
Public notices	300	300	3,678
Memberships	11,800	11,800	11,172
Maintenance - equipment	1,500	1,500	438
Postage	500	500	437
Telephone	2,400	2,400	(54)
Rental of space	9,400	-	16,699
Professional services	5,000	5,000	5,844
Commercial services	700	700	287
Software acquisition	900	900	603
Internet	1,400	1,400	-
Contributions to agencies	1,899,600	2,059,600	2,086,046
Copies - outside	300	300	204
Special programs	27,000	27,000	5,263
Other commodities and services	3,400	3,400	877
	<hr/>		
Total commodities and services	1,969,700	2,120,300	2,132,699
<hr/>			
Supplies and materials			
Supplies	1,900	1,900	2,177
Periodicals and subscriptions	1,300	1,300	169
	<hr/>		
Total supplies and materials	3,200	3,200	2,346
<hr/>			
TOTAL EXPENDITURES	\$ 2,193,300	\$ 2,343,900	\$ 2,197,275

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 200	\$ 200	\$ 35
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	200	200	35
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community services	(200)	(200)	-
Total other financing sources (uses)	(200)	(200)	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	35
FUND BALANCE, JANUARY 1, 2009			17,232
FUND BALANCE, DECEMBER 31, 2009			\$ 17,267

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 240,000	\$ 240,000	\$ 359,344
State grants	60,000	60,000	20,097
Local grants	2,500	2,500	1,750
Investment income	200	200	68
Miscellaneous income	2,000	2,000	-
	<hr/>		
Total revenues	304,700	304,700	381,259
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	218,200	217,400	216,580
Commodities and services	92,500	150,300	143,190
Supplies and materials	2,000	2,000	3,756
	<hr/>		
Total expenditures	312,700	369,700	363,526
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,000)	(65,000)	17,733
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial aid	300	300	-
Senior services	7,000	7,000	7,000
	<hr/>		
Total other financing sources (uses)	7,300	7,300	7,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (700)	\$ (57,700)	24,733
	<hr/>		
FUND BALANCE, JANUARY 1, 2009			28,445
	<hr/>		
FUND BALANCE, DECEMBER 31, 2009			\$ 53,178
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 166,000	\$ 166,000	\$ 163,165
Longevity pay	2,000	2,000	1,629
Health benefits	17,500	18,500	21,538
Life insurance	500	500	542
FICA	13,000	13,000	12,847
IMRF	15,000	15,000	14,563
Unemployment tax	200	200	287
Deferred compensation	4,000	4,000	2,009
Workers' compensation	-	(1,800)	-
Total salaries and benefits	218,200	217,400	216,580
Commodities and services			
Office furniture and supplies	1,700	4,700	4,235
Travel	3,500	3,500	5,358
School of instruction	1,500	1,500	4,905
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	400
Maintenance - equipment	500	500	-
Postage	500	500	591
Telephone	1,000	1,000	874
Professional services	500	500	-
Contributions to agencies	2,000	2,000	1,082
Insurance premiums	1,800	3,600	1,800
Direct assistance payouts	75,000	128,000	120,945
Total commodities and services	92,500	150,300	143,190
Supplies and materials			
Supplies	2,000	2,000	3,756
Total supplies and materials	2,000	2,000	3,756
TOTAL EXPENDITURES	\$ 312,700	\$ 369,700	\$ 363,526

(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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 525,000	\$ 525,000	\$ 516,681
Investment income	7,000	7,000	3,529
	<hr/>		
Total revenues	532,000	532,000	520,210
	<hr/>		
EXPENDITURES			
Commodities and services			
Contributions to agencies	521,000	516,000	506,555
	<hr/>		
Total expenditures	521,000	516,000	506,555
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,000	16,000	13,655
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(29,000)	(34,000)	(33,977)
	<hr/>		
Total other financing sources (uses)	(36,000)	(41,000)	(40,977)
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	(27,322)
FUND BALANCE, JANUARY 1, 2009			<u>418,580</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 391,258</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 113,000	\$ 113,000	\$ 90,279
Investment income	1,200	1,200	655
Total revenues	<u>114,200</u>	<u>114,200</u>	<u>90,934</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	30,000	30,500	30,175
Health insurance	1,000	1,000	1,260
Life insurance	100	100	93
FICA	2,300	2,300	2,275
IMRF	2,600	2,600	2,661
Unemployment tax	100	100	30
Total salaries and benefits	<u>36,100</u>	<u>36,600</u>	<u>36,494</u>
Commodities and services			
Travel	200	200	86
Memberships	300	300	325
Public notices	10,000	10,000	8,447
Professional services	18,000	18,000	8,750
Commercial services	10,000	10,000	32,417
Contributions to agencies	40,000	39,500	16,414
Miscellaneous	400	400	477
Total commodities and services	<u>78,900</u>	<u>78,400</u>	<u>66,916</u>
Total expenditures	<u>115,000</u>	<u>115,000</u>	<u>103,410</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(800)</u>	<u>(800)</u>	<u>(12,476)</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>\$ (11,300)</u>	<u>\$ (11,300)</u>	<u>(22,976)</u>
FUND BALANCE, JANUARY 1, 2009			<u>110,474</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 87,498</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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 640,000	\$ 640,000	\$ 633,540
Investment income	-	-	1,550
Miscellaneous	-	-	1,608
Total revenues	640,000	640,000	636,698
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	176,000	176,000	158,306
FICA	14,000	14,000	11,588
IMRF	14,000	14,000	13,456
Health insurance	42,000	42,000	26,032
Life insurance	700	700	593
Unemployment insurance	300	300	203
Total salaries and benefits	247,000	247,000	210,178
Capital outlay			
Computer equipment	2,000	2,000	3,622
Computer software	2,000	2,000	2,474
Office furniture and small equipment	2,000	2,000	2,560
Other equipment	2,000	2,000	-
Vehicle	25,000	25,000	184
Total capital outlay	33,000	33,000	8,840
Commodities and services			
School of instruction	4,000	4,000	265
Travel	3,000	3,000	9,867
Mileage - employee	4,000	4,000	269
Meetings	1,000	1,000	107
Memberships	1,000	1,000	1,743
Public notices	2,000	2,000	319
Community relations	2,500	2,500	2,017
Maintenance - equipment	500	500	-
Maintenance - vehicle	1,000	1,000	74
Rent - space	25,000	-	22,100
Telephone	1,800	1,800	476
Professional services	1,000	1,000	-
Commercial services	2,000	2,000	52
Insurance premiums	1,500	1,500	1,044
Direct assistance payments	21,000	96,000	113,995
Postage	3,000	3,000	783
Fuel	5,000	5,000	2,138
Total commodities and services	79,300	129,300	155,249

(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, 2009

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 5,242
Copies	2,500	2,500	147
Printing	3,000	3,000	-
Books and subscriptions	1,000	1,000	1,117
Clothing	800	800	683
Contingency	1,000	1,000	-
Total supplies and materials	<u>11,300</u>	<u>11,300</u>	<u>7,189</u>
Total expenditures	<u>370,600</u>	<u>420,600</u>	<u>381,456</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>269,400</u>	<u>219,400</u>	<u>255,242</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(25,000)	-
Asset replacement	-	-	(2,900)
Community outreach building	(200,000)	(200,000)	(200,000)
Total other financing sources (uses)	<u>(200,000)</u>	<u>(225,000)</u>	<u>(202,900)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 69,400</u>	<u>\$ (5,600)</u>	52,342
FUND BALANCE, JANUARY 1, 2009			<u>170,084</u>
FUND BALANCE, DECEMBER 31, 2009			<u><u>\$ 222,426</u></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, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,491,000	\$ 1,491,000	\$ 1,489,324
Replacement taxes	15,000	15,000	15,266
Charges for services	-	-	235,000
Investment income	12,000	12,000	29,020
Miscellaneous			
Farm rental	12,000	12,000	15,950
Shelter house/camping fees	12,000	12,000	12,550
Donations	-	-	17,060
NREC	25,000	25,000	25,044
DeKalb County Community Foundation	-	-	4,091
Other miscellaneous	-	-	1,005
Total revenues	1,567,000	1,567,000	1,844,310
EXPENDITURES			
Culture and recreation			
Salaries and benefits	363,100	410,100	408,890
Capital improvements	71,400	189,400	140,902
Commodities and services	100,500	117,340	120,899
Supplies and materials	54,000	54,000	56,032
Total expenditures	589,000	770,840	726,723
NET CHANGE IN FUND BALANCE	\$ 978,000	\$ 796,160	1,117,587
FUND BALANCE, JANUARY 1, 2009			1,681,594
FUND BALANCE, DECEMBER 31, 2009			\$ 2,799,181

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 201,000	\$ 229,500	\$ 233,243
Board and commissions	4,000	4,000	5,590
Deferred compensation	4,000	4,000	4,647
Seasonal	50,000	68,500	68,386
Longevity	5,000	5,000	5,206
Health benefits	41,600	41,600	31,666
Life insurance	600	600	619
FICA	22,000	22,000	23,001
IMRF	34,000	34,000	35,938
Unemployment tax	900	900	594
Total salaries and benefits	<u>363,100</u>	<u>410,100</u>	<u>408,890</u>
Capital improvements			
Development improvements	25,400	72,200	55,860
Other staff improvements	6,000	6,000	1,684
Wetland mitigation	-	71,200	71,202
Vehicles and equipment	10,000	10,000	5,903
Park improvements	30,000	30,000	6,253
Total capital improvements	<u>71,400</u>	<u>189,400</u>	<u>140,902</u>
Commodities and services			
Travel and meetings	2,000	2,000	769
Environmental education	20,000	20,000	20,000
Public notices	-	-	437
Memberships	300	300	495
Maintenance - vehicles	3,000	3,000	4,595
Maintenance - building and grounds	7,000	17,000	20,216
Maintenance - equipment	1,000	1,000	3,260
Postage	400	400	316
Utilities - telephone	6,000	6,000	5,056
Utilities - electricity	8,000	8,000	5,727
Commercial services	6,000	6,000	6,276
Professional services	4,500	4,500	6,250
NREC expenses	25,000	25,000	25,000
Insurance premiums	14,000	14,000	13,693
Contributions to agencies	2,000	2,000	643
Other commodities and services	1,300	8,140	8,166
Total commodities and services	<u>100,500</u>	<u>117,340</u>	<u>120,899</u>
Supplies and materials			
Supplies	23,000	23,000	29,019
Fuels and lubricants	28,000	28,000	19,695
Vehicle parts	1,000	1,000	1,161
Machine and equipment parts	1,000	1,000	2,513
Clothing	1,000	1,000	3,644
Total supplies and materials	<u>54,000</u>	<u>54,000</u>	<u>56,032</u>
TOTAL EXPENDITURES	<u><u>\$ 589,000</u></u>	<u><u>\$ 770,840</u></u>	<u><u>\$ 726,723</u></u>

(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 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			<u>\$ 2,090,818</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, 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.)



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, 2009

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 12,193,400	\$ 12,793,400	\$ 12,549,478
Other revenues	9,500	9,500	9,550
	<hr/>		
Total operating revenues	12,202,900	12,802,900	12,559,028
<hr/>			
OPERATING EXPENSES			
Administration	2,930,800	3,455,800	1,255,219
Operations			
Rehabilitation	422,100	732,100	871,012
Social services	178,200	178,200	218,855
Patient activities	141,900	141,900	170,779
Dietary	1,204,500	1,204,500	1,387,312
Nursing	5,175,300	5,175,300	7,181,942
Environmental services	546,000	546,000	699,902
Maintenance	573,500	573,500	565,113
Capital improvements	11,000	86,000	83,455
Depreciation	630,000	630,000	644,100
	<hr/>		
Total operating expenses	11,813,300	12,723,300	13,077,689
<hr/>			
OPERATING INCOME (LOSS)	389,600	79,600	(518,661)
<hr/>			
NONOPERATING REVENUES (EXPENSES)			
Investment income	180,700	180,700	124,352
Other income	5,900	5,900	124,652
Gain on disposal of capital assets	-	-	(7,606)
Interest and fiscal charges on indebtedness	(201,000)	(201,000)	(201,654)
	<hr/>		
Total nonoperating revenues (expenses)	(14,400)	(14,400)	39,744
<hr/>			
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	375,200	65,200	(478,917)
<hr/>			
CONTRIBUTIONS	24,800	24,800	30,030
<hr/>			
NET INCOME (LOSS) (BUDGETARY BASIS)	\$ 400,000	\$ 90,000	(448,887)
<hr/>			
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			83,455
<hr/>			
NET INCOME (LOSS) GAAP BASIS			(365,432)
<hr/>			
NET ASSETS, JANUARY 1, 2009			10,691,569
<hr/>			
NET ASSETS, DECEMBER 31, 2009			\$ 10,326,137
<hr/>			

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2009

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,643,249
Payments to suppliers	(3,796,870)
Payments to employees	<u>(8,651,496)</u>
Net cash from operating activities	<u>1,194,883</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>225,783</u>
Net cash from noncapital financing activities	<u>225,783</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(196,990)
Payments on revenue bonds	(542,058)
Payments for capital acquisitions	<u>(83,455)</u>
Net cash from capital and related financing activities	<u>(822,503)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>127,193</u>
Net cash from investing activities	<u>127,193</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	725,356
CASH AND CASH EQUIVALENTS, JANUARY 1, 2009	<u>3,727,809</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2009	<u><u>\$ 4,453,165</u></u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2009

RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income (loss)	\$ (435,206)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	644,100
Receipt of miscellaneous income	124,652
Receipt of donations	30,030
Effects of changes in operating assets and liabilities	
Accounts receivable	929,539
Prepaid expenses	37,365
Inventory	(745)
Accounts payable	(291,288)
Accrued payroll	23,247
Claims payable	151,048
Compensated absences payable	(17,859)
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,194,883</u>
NONCASH TRANSACTIONS	
Contributions of capital assets	<u>\$ 30,030</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, 2009

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,576,700	\$ 4,576,700	\$ 3,562,301
State aid - patient care	7,289,700	7,289,700	5,683,486
Contributions from townships	85,000	85,000	208,122
Medicare	242,000	842,000	3,095,569
Total net patient service revenue	<u>12,193,400</u>	<u>12,793,400</u>	<u>12,549,478</u>
Other revenue			
Employee meals	<u>9,500</u>	<u>9,500</u>	<u>9,550</u>
Total other revenue	<u>9,500</u>	<u>9,500</u>	<u>9,550</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 12,202,900</u></u>	<u><u>\$ 12,802,900</u></u>	<u><u>\$ 12,559,028</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, 2009

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 279,000	\$ 804,000	\$ 229,446
Overtime	-	-	22,093
On call	-	-	450
Shift differential	-	-	300
Supervisory differential	-	-	189
Weekend pay	-	-	491
Premium holiday	-	-	427
Health benefits	939,600	939,600	65,308
Life insurance	22,000	22,000	929
FICA	467,800	467,800	20,389
IMRF	519,700	519,700	22,026
Deferred compensation	1,800	1,800	2,392
Unemployment tax	45,000	45,000	444
Uniform allowance	21,500	21,500	10,373
Total salaries and benefits	2,296,400	2,821,400	375,257
Commodities and services			
Travel	4,000	4,000	2,625
Schools of instruction	10,500	10,500	7,090
Mileage - employee	2,000	2,000	1,720
Public notices	23,800	23,800	30,002
Memberships	18,000	18,000	20,173
Community relations	1,900	1,900	2,208
Maintenance - equipment	17,100	17,100	29,274
Postage	8,700	8,700	9,334
In-house copies	2,400	2,400	1,954
Telephone	21,900	21,900	5,006
Rental of equipment	11,500	11,500	10,920
Professional services	197,500	172,500	235,542
Chargeback	84,500	136,600	113,104
Background checks	3,300	3,300	5,395
Insurance premiums	18,900	-	233
Liability premiums	8,200	-	-
Workers' compensation - medical	128,700	128,700	238,229
Workers' compensation - salary reimbursements	5,800	5,800	20,629
Workers' compensation - settlements	-	-	610
State provider fee	10,400	10,400	104,025
Medical expense	6,100	6,100	3,062
Total commodities and services	585,200	585,200	841,135

(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, 2009

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 47,400	\$ 47,400	\$ 29,393
Periodicals and subscriptions	1,800	1,800	9,434
Total supplies and materials	49,200	49,200	38,827
Total administration	\$ 2,930,800	\$ 3,455,800	\$ 1,255,219
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 198,000	\$ 198,000	\$ 200,655
Overtime	-	-	10,738
On call	-	-	540
Shift differential	-	-	3
Extra duty pay	-	-	120
Weekend pay	-	-	14
FICA	-	-	13,723
IMRF	-	-	17,141
Health insurance	-	-	56,529
Life insurance	-	-	774
Unemployment	-	-	219
Total salaries and benefits	198,000	198,000	300,456
Commodities and services			
Professional services	217,500	527,500	558,429
Supplies and materials			
Supplies	6,600	6,600	12,127
Total rehabilitation	\$ 422,100	\$ 732,100	\$ 871,012
Social services			
Salaries and benefits			
Salaries	\$ 155,700	\$ 155,700	\$ 154,962
Overtime	-	-	824
On call	-	-	2,350
Premium holiday	-	-	56
Weekend	-	-	15
FICA	-	-	11,792
IMRF	-	-	13,743
Health insurance	-	-	24,960
Life insurance	-	-	619

(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, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 200
Total salaries and benefits	155,700	155,700	209,521
Commodities and services			
Professional services	4,000	4,000	2,567
Community relations	15,000	15,000	4,046
Outings	3,000	3,000	2,721
Total commodities and services	22,000	22,000	9,334
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 178,200	\$ 178,200	\$ 218,855
Patient activities			
Salaries and benefits			
Salaries	\$ 134,300	\$ 134,300	\$ 126,590
Overtime	-	-	214
Shift differential	-	-	332
Weekend pay	-	-	694
Premium holiday	-	-	198
FICA	-	-	9,598
IMRF	-	-	9,923
Health insurance	-	-	18,504
Life insurance	-	-	619
Unemployment	-	-	333
Total salaries and benefits	134,300	134,300	167,005
Commodities and services			
Professional services	1,600	1,600	1,601
Outings	2,100	2,100	303
Total commodities and services	3,700	3,700	1,904
Supplies and materials			
Supplies	3,900	3,900	1,870
Total patient activities	\$ 141,900	\$ 141,900	\$ 170,779

(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, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 583,200	\$ 583,200	\$ 541,129
Overtime	-	-	5,657
Shift differential	-	-	9,107
Extra duty pay	-	-	230
Weekend pay	-	-	5,954
Premium holiday	-	-	4,799
FICA	-	-	41,841
IMRF	-	-	39,433
Health insurance	-	-	105,648
Life insurance	-	-	3,173
Unemployment	-	-	1,708
Total salaries and benefits	583,200	583,200	758,679
Commodities and supplies			
Professional services	22,500	22,500	21,312
Supplies and materials			
Supplies	31,500	31,500	35,401
Chemicals	17,000	17,000	11,781
Groceries	484,000	484,000	499,227
Supplements	66,300	66,300	60,912
Total supplies and materials	598,800	598,800	607,321
Total dietary	\$ 1,204,500	\$ 1,204,500	\$ 1,387,312
Nursing			
Salaries and benefits			
Salaries	\$ 4,377,000	\$ 4,377,000	\$ 4,334,144
Overtime	-	-	218,273
On call	-	-	1,960
Workers' compensation	-	-	20,129
Shift differential	-	-	188,698
Supervisory differential	-	-	9,038
Extra duty pay	-	-	37,350
Weekend pay	-	-	28,206
Recruitment	4,000	4,000	9,774
Point bonus	3,500	3,500	4,481
Premium holiday	-	-	39,465
FICA	-	-	357,366
IMRF	-	-	384,450

(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, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 599,449
Life insurance	-	-	15,609
Unemployment	-	-	8,801
Total salaries and benefits	4,384,500	4,384,500	6,257,193
Commodities and supplies			
Nurses registry service	180,300	180,300	236,209
Rental of equipment	86,800	86,800	40,305
Professional services	34,600	34,600	161,340
Outings	1,400	1,400	725
Resident entertainment	-	-	486
Drugs	174,000	174,000	162,631
Total commodities and supplies	477,100	477,100	601,696
Supplies and materials			
Supplies	313,700	313,700	323,053
Total nursing	\$ 5,175,300	\$ 5,175,300	\$ 7,181,942
Environmental services			
Salaries and benefits			
Salaries	\$ 288,400	\$ 288,400	\$ 298,987
Overtime	-	-	1,403
Supervisory differential	-	-	72
Extra duty pay	-	-	120
Weekend pay	-	-	2,753
Premium holiday	-	-	2,274
FICA	-	-	20,998
IMRF	-	-	24,525
Health insurance	-	-	92,366
Life insurance	-	-	2,155
Unemployment	-	-	766
Total salaries and benefits	288,400	288,400	446,419
Commodities and supplies			
Commercial services	201,500	201,500	190,366

(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, 2009

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 56,100	\$ 56,100	\$ 62,048
Linens	-	-	1,069
Total supplies and materials	56,100	56,100	63,117
Total environmental services	\$ 546,000	\$ 546,000	\$ 699,902
Maintenance			
Salaries and benefits			
Salaries	\$ 98,900	\$ 98,900	\$ 80,828
Overtime	-	-	16,965
On call	-	-	8,608
Weekend pay	-	-	108
Premium holiday	-	-	98
FICA	-	-	7,779
IMRF	-	-	8,741
Health insurance	-	-	18,792
Life insurance	-	-	310
Unemployment	-	-	125
Total salaries and benefits	98,900	98,900	142,354
Commodities and services			
Maintenance - vehicles	2,000	2,000	1,065
Maintenance - building	30,100	30,100	56,448
Maintenance - equipment	16,500	16,500	20,208
Rental of equipment	1,600	1,600	1,605
Utilities	363,500	363,500	274,004
Commercial services	26,000	26,000	26,520
Total commodities and services	439,700	439,700	379,850
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,188
Parts and materials	33,500	33,500	41,721
Total supplies and materials	34,900	34,900	42,909
Total maintenance	\$ 573,500	\$ 573,500	\$ 565,113
Capital improvements	\$ 11,000	\$ 86,000	\$ 83,455

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2009

	Assets			
	Balances, January 1, 2009	Additions	Retirements	Balances, December 31, 2009
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	721,039	49,879	-	770,918
Furniture and fixtures	829,437	11,523	23,618	817,342
Equipment	943,658	22,053	11,324	954,387
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,674,655</u>	<u>\$ 83,455</u>	<u>\$ 34,942</u>	<u>\$ 14,723,168</u>

	Accumulated Depreciation			
	Balances, January 1, 2009	Additions	Retirements	Balances, December 31, 2009
Buildings	\$ 4,255,582	\$ 445,710	\$ -	\$ 4,701,292
Improvements	214,314	60,948	-	275,262
Furniture and fixtures	645,817	68,648	16,012	698,453
Equipment	524,680	68,794	11,324	582,150
	<u>\$ 5,640,393</u>	<u>\$ 644,100</u>	<u>\$ 27,336</u>	<u>\$ 6,257,157</u>

	Net Asset Value
Buildings	\$ 7,475,237
Improvements	495,656
Furniture and fixtures	118,889
Equipment	372,237
Construction in progress	3,992
	<u>\$ 8,466,011</u>

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- **Medical 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, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS			
Cash and investments	\$ 901,140	\$ 4,498,431	\$ 5,399,571
Receivables			
Property taxes	-	920,000	920,000
Accounts	3,277	24,013	27,290
Accrued interest	-	3,815	3,815
Prepaid expenses	412,808	-	412,808
Total assets	1,317,225	5,446,259	6,763,484
LIABILITIES			
Accounts payable	-	35,971	35,971
Claims payable	-	481,390	481,390
Flexible benefits payable	15,053	-	15,053
Deferred property taxes	-	920,000	920,000
Deferred revenue	322,198	-	322,198
Total liabilities	337,251	1,437,361	1,774,612
NET ASSETS			
Unrestricted	979,974	4,008,898	4,988,872
TOTAL NET ASSETS	\$ 979,974	\$ 4,008,898	\$ 4,988,872

(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, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES			
Charges for services	\$ 4,965,427	\$ 171,733	\$ 5,137,160
OPERATING EXPENSES			
Operations			
Commodities and services	4,594,214	296,019	4,890,233
Total operating expenses	4,594,214	296,019	4,890,233
OPERATING INCOME (LOSS)	371,213	(124,286)	246,927
NONOPERATING REVENUES (EXPENSES)			
Property taxes	-	850,461	850,461
Investment income	8,367	57,612	65,979
Total nonoperating revenues (expenses)	8,367	908,073	916,440
CHANGE IN NET ASSETS	379,580	783,787	1,163,367
NET ASSETS, JANUARY 1, 2009	600,394	3,225,111	3,825,505
NET ASSETS, DECEMBER 31, 2009	\$ 979,974	\$ 4,008,898	\$ 4,988,872

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,983,845	\$ 179,968	\$ 5,163,813
Payments to suppliers	(5,013,887)	(388,627)	(5,402,514)
Net cash from operating activities	(30,042)	(208,659)	(238,701)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipt of general property taxes	-	850,461	850,461
Net cash from noncapital financing activities	-	850,461	850,461
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	8,367	71,638	80,005
Net cash from investing activities	8,367	71,638	80,005
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(21,675)	713,440	691,765
CASH AND CASH EQUIVALENTS, JANUARY 1, 2009	922,815	3,784,991	4,707,806
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2009	\$ 901,140	\$ 4,498,431	\$ 5,399,571
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 371,213	\$ (124,286)	\$ 246,927
Effects of changes in operating assets and liabilities			
Accounts receivable	(624)	8,235	7,611
Prepaid expenses	(412,808)	-	(412,808)
Accounts payable	(10,780)	16,089	5,309
Claims payable	3,915	(108,697)	(104,782)
Deferred revenue	19,042	-	19,042
NET CASH FROM OPERATING ACTIVITIES	\$ (30,042)	\$ (208,659)	\$ (238,701)

(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, 2009

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employers	\$ 1,175,000	\$ 1,175,000	\$ 1,073,305
Contributions - employees	3,475,000	3,475,000	3,771,452
Contributions - nonemployees	145,000	145,000	120,670
Total operating revenues	<u>4,795,000</u>	<u>4,795,000</u>	<u>4,965,427</u>
OPERATING EXPENSES			
Commodities and services	4,819,000	4,819,000	4,594,214
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>4,820,000</u>	<u>4,820,000</u>	<u>4,594,214</u>
OPERATING INCOME (LOSS)	<u>(25,000)</u>	<u>(25,000)</u>	<u>371,213</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	25,000	25,000	8,367
Total nonoperating revenues (expenses)	<u>25,000</u>	<u>25,000</u>	<u>8,367</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>379,580</u>
NET ASSETS, JANUARY 1, 2009			<u>600,394</u>
NET ASSETS, DECEMBER 31, 2009			<u>\$ 979,974</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 MEDICAL INSURANCE FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	12,000	12,000	12,000
Insurance premiums	4,695,000	4,695,000	4,545,288
Employee assistance program	10,000	10,000	10,500
Wellness program	100,000	100,000	26,426
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>4,819,000</u>	<u>4,819,000</u>	<u>4,594,214</u>
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 4,820,000</u></u>	<u><u>\$ 4,820,000</u></u>	<u><u>\$ 4,594,214</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 31,104
Settlement reimbursement	-	-	21,206
Miscellaneous	52,000	52,000	119,423
Total operating revenues	87,000	87,000	171,733
OPERATING EXPENSES			
Commodities and services	789,000	789,000	296,019
Supplies and materials	1,000	1,000	-
Total operating expenses	790,000	790,000	296,019
OPERATING INCOME (LOSS)	(703,000)	(703,000)	(124,286)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	850,000	850,000	850,461
Investment income	125,000	125,000	57,612
Total nonoperating revenues (expenses)	975,000	975,000	908,073
CHANGE IN NET ASSETS	\$ 272,000	\$ 272,000	783,787
NET ASSETS, JANUARY 1, 2009			3,225,111
NET ASSETS, DECEMBER 31, 2009			\$ 4,008,898

(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, 2009

	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	9,903
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	89,182
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	2,474
Judgment and claims	125,000	125,000	104,631
Claims administration	25,000	25,000	22,614
Workers' compensation claims	200,000	200,000	(52,785)
Unemployment claims	25,000	25,000	70,864
Workers' compensation salary reimbursements	75,000	75,000	9,147
Workers' compensation settlements	100,000	100,000	39,639
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	789,000	789,000	296,019
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 790,000	\$ 790,000	\$ 296,019

(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, 2009

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,861,724
Receivables	
Accounts	<u>249,419</u>
 TOTAL ASSETS	 <u>\$ 6,111,143</u>
 LIABILITIES	
Due to others	<u>\$ 6,111,143</u>
 TOTAL LIABILITIES	 <u>\$ 6,111,143</u>

*Aggregate - See pages 176 through 180.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 4,996,423	\$ 240,766,581	\$ 239,901,280	\$ 5,861,724
Accounts receivable	151,609	249,419	151,603	249,419
Accrued interest receivable	424	-	422	-
TOTAL ASSETS	\$ 5,148,456	\$ 241,016,000	\$ 240,053,305	\$ 6,111,143
LIABILITIES				
Due to others	\$ 5,148,456	\$ 241,016,000	\$ 240,053,313	\$ 6,111,143
TOTAL LIABILITIES	\$ 5,148,456	\$ 241,016,000	\$ 240,053,313	\$ 6,111,143
1. County Collector				
ASSETS				
Cash and investments	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
TOTAL ASSETS	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
LIABILITIES				
Due to others	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
TOTAL LIABILITIES	\$ 204,176	\$ 226,053,857	\$ 225,987,586	\$ 270,447
2. Special Drainage				
ASSETS				
Cash and investments	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
TOTAL ASSETS	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
LIABILITIES				
Due to others	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115
TOTAL LIABILITIES	\$ 61,137	\$ 47,715	\$ 48,737	\$ 60,115

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
TOTAL ASSETS	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
LIABILITIES				
Due to others	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
TOTAL LIABILITIES	\$ 706,781	\$ 2,685,604	\$ 2,489,181	\$ 903,204
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 81	\$ 92,027	\$ 92,050	\$ 58
TOTAL ASSETS	\$ 81	\$ 92,027	\$ 92,050	\$ 58
LIABILITIES				
Due to others	\$ 81	\$ 92,027	\$ 92,050	\$ 58
TOTAL LIABILITIES	\$ 81	\$ 92,027	\$ 92,050	\$ 58
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
TOTAL ASSETS	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
LIABILITIES				
Due to others	\$ 399,647	\$ 27,688	\$ -	\$ 427,335
TOTAL LIABILITIES	\$ 399,647	\$ 27,688	\$ -	\$ 427,335

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
TOTAL ASSETS	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
LIABILITIES				
Due to others	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
TOTAL LIABILITIES	\$ 320,527	\$ 57,683	\$ 19,947	\$ 358,263
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
TOTAL ASSETS	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
LIABILITIES				
Due to others	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
TOTAL LIABILITIES	\$ 2,234,075	\$ 6,412,504	\$ 6,486,724	\$ 2,159,855
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,302	\$ 38	\$ -	\$ 15,340
Accounts receivable	6	166,066	6	166,066
Accrued interest receivable	2	-	2	-
TOTAL ASSETS	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406
LIABILITIES				
Due to others	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406
TOTAL LIABILITIES	\$ 15,310	\$ 166,104	\$ 8	\$ 181,406

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 501,043	\$ 975,015	\$ 466,327	\$ 1,009,731
Accounts receivable	151,603	83,353	151,603	83,353
Accrued interest receivable	422	-	422	-
TOTAL ASSETS	\$ 653,068	\$ 1,058,368	\$ 618,352	\$ 1,093,084
LIABILITIES				
Due to others	\$ 653,068	\$ 1,058,368	\$ 618,352	\$ 1,093,084
TOTAL LIABILITIES	\$ 653,068	\$ 1,058,368	\$ 618,352	\$ 1,093,084
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 256,053	\$ 528,029	\$ 557,357	\$ 226,725
TOTAL ASSETS	\$ 256,053	\$ 528,029	\$ 557,357	\$ 226,725
LIABILITIES				
Due to others	\$ 256,053	\$ 528,029	\$ 557,357	\$ 226,725
TOTAL LIABILITIES	\$ 256,053	\$ 528,029	\$ 557,357	\$ 226,725
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 37,092	\$ 164,441	\$ 152,423	\$ 49,110
TOTAL ASSETS	\$ 37,092	\$ 164,441	\$ 152,423	\$ 49,110
LIABILITIES				
Due to others	\$ 37,092	\$ 164,441	\$ 152,423	\$ 49,110
TOTAL LIABILITIES	\$ 37,092	\$ 164,441	\$ 152,423	\$ 49,110

(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, 2009

	Balances, January 1, 2009	Additions	Deductions	Balances, December 31, 2009
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
TOTAL ASSETS	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
LIABILITIES				
Due to others	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
TOTAL LIABILITIES	\$ 260,304	\$ 3,694,869	\$ 3,573,795	\$ 381,378
13. Passport Account				
ASSETS				
Cash and investments	\$ 205	\$ 27,111	\$ 27,153	\$ 163
TOTAL ASSETS	\$ 205	\$ 27,111	\$ 27,153	\$ 163
LIABILITIES				
Due to others	\$ 205	\$ 27,111	\$ 27,153	\$ 163
TOTAL LIABILITIES	\$ 205	\$ 27,111	\$ 27,153	\$ 163

(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, 2009

	Land	Land Improvement	Building	Building Improvement	Vehicles
FUNCTION AND ACTIVITY					
GENERAL GOVERNMENT					
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 530,577	\$ -
Government center	3,544,291	1,014,866	250,000	20,290	-
Maintenance garage	56,980	21,812	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	144,681	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Planning and zoning	-	-	-	-	34,084
Treasurer	-	-	-	-	-
Facilities management	-	-	-	-	53,756
Other	-	-	-	-	-
Total general government	3,643,455	1,036,678	4,536,300	695,548	104,436
PUBLIC SAFETY					
Judiciary	40	118,860	175,000	3,698,563	-
Circuit Clerk	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,625,520	1,459,727
Miller Road Tower	6,000	-	-	-	-
States' attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	29,486
Court services	-	-	-	-	69,242
Total public safety	307,540	118,860	3,877,953	5,324,083	1,558,455
HIGHWAYS AND STREETS					
Highway	684	-	2,378,238	39,247	1,914,697
Highway - off-site	13,993	-	112,837	-	-
Total highways and streets	14,677	-	2,491,075	39,247	1,914,697
HEALTH AND WELFARE					
Health	488,815	31,553	4,266,887	25,657	130,473
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	151,568	-
Community outreach	-	-	5,210,652	61,490	-
Veteran's Assistance Commission	-	-	-	-	26,718
Total health and welfare	568,815	31,553	11,893,902	238,715	157,191
CULTURE AND RECREATION					
Forest Preserve District	3,058,556	632,120	299,553	-	71,581
Total culture and recreation	3,058,556	632,120	299,553	-	71,581
TOTAL	\$ 7,593,043	\$ 1,819,211	\$ 23,098,783	\$ 6,297,593	\$ 3,806,360

Equipment	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,017
-	-	-	-	-	-	-	4,829,447
-	-	-	-	-	-	-	171,418
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,960,388
84,351	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	84,351
653,772	-	-	-	-	-	-	653,772
366,665	-	-	-	-	-	-	366,665
-	-	-	-	-	-	-	34,084
11,276	-	-	-	-	-	-	11,276
135,405	-	-	-	-	-	-	189,161
419,073	-	-	-	-	-	-	419,073
1,754,893	-	-	-	-	-	-	11,771,310
-	-	-	-	-	-	-	3,992,463
115,468	-	-	-	-	-	-	115,468
541,737	-	-	-	-	-	-	7,631,437
-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	29,840
10,074	-	-	-	-	-	-	39,560
99,582	-	-	-	-	-	-	168,824
881,052	-	-	-	-	-	-	12,067,943
1,679,592	-	11,971,753	1,563,146	29,074,136	1,119,194	813,269	50,553,956
-	-	-	-	-	-	-	126,830
1,679,592	-	11,971,753	1,563,146	29,074,136	1,119,194	813,269	50,680,786
205,842	-	-	-	-	-	-	5,149,227
-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,115,431
-	-	-	-	-	-	-	5,272,142
-	-	-	-	-	-	-	26,718
205,842	-	-	-	-	-	-	13,096,018
53,684	-	-	-	-	-	-	4,115,494
53,684	-	-	-	-	-	-	4,115,494
\$ 4,575,063	\$ -	\$ 11,971,753	\$ 1,563,146	\$ 29,074,136	\$ 1,119,194	\$ 813,269	\$ 91,731,551

(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, 2009

FUNCTION AND ACTIVITY	Balances, January 1, 2009*	Additions and Transfers	Retirements and Transfers	Balances, December 31, 2009
GENERAL GOVERNMENT				
Administration	\$ 9,051,096	\$ 860,885	\$ -	\$ 9,911,981
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
IMO	653,772	-	-	653,772
County Clerk and Recorder	366,665	-	-	366,665
Planning	34,084	-	-	34,084
Treasurer	-	11,276	-	11,276
Facilities management	141,201	59,499	11,539	189,161
Other	215,762	372,436	169,125	419,073
Total general government	10,647,878	1,304,096	180,664	11,771,310
PUBLIC SAFETY				
Judiciary	3,941,176	51,287	-	3,992,463
Circuit Clerk	215,132	-	99,664	115,468
Sheriff	7,139,701	587,279	89,543	7,637,437
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	39,560	-	-	39,560
Court services	132,574	36,250	-	168,824
Total public safety	11,582,334	674,816	189,207	12,067,943
HIGHWAYS AND STREETS				
Highway	47,090,719	3,869,410	279,343	50,680,786
HEALTH AND WELFARE				
Health	12,033,789	5,013,230	5,093,150	11,953,869
Mental health	1,115,431	-	-	1,115,431
Veteran's Assistance Commission	26,718	-	-	26,718
Total health and welfare	13,175,938	5,013,230	5,093,150	13,096,018
CULTURE AND RECREATION				
Forest Preserve District	4,048,283	67,211	-	4,115,494
Total culture and recreation	4,048,283	67,211	-	4,115,494
TOTAL	\$ 86,545,152	\$ 10,928,763	\$ 5,742,364	\$ 91,731,551

(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, 2009

	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	\$ 1,714,041	\$ 8,763	\$ 1,441,250	\$ 3,164,054
TOTAL	\$ 1,714,041	\$ 8,763	\$ 1,441,250	\$ 3,164,054
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,714,041	\$ -	\$ -	\$ 1,714,041
Other postemployment benefit payable	-	8,763	-	8,763
Revenue bonds payable	-	-	1,441,250	1,441,250
TOTAL	\$ 1,714,041	\$ 8,763	\$ 1,441,250	\$ 3,164,054

(See independent auditor's report.)



SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2009

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 2,566,235	\$ 6,179,174	\$ 8,752,674
SPECIAL REVENUE				
Retirement	-	101,542	1,651,468	1,753,010
Public Building Maintenance	-	1,146,851	700,000	1,846,851
Public Building Commission Lease	-	68,413	197,706	266,119
Public Building Administration	-	28,064	-	28,064
Micrographics	-	291,486	-	291,486
Operations and Administration	-	25,201	-	25,201
Tax Sale Automation	-	17,915	51,772	69,687
GIS Development	-	157,132	454,096	611,228
History Room	-	4,433	12,810	17,243
Child Support	-	1,258	-	1,258
Law Library	-	51,105	147,691	198,796
Court Automation	-	279,480	306,981	586,461
Drug Program	-	1,443	4,172	5,615
Documentation Storage	-	228,428	-	228,428
Court Security	-	149,873	433,118	582,991
Probation	-	84,045	649,312	733,357
Sheriff's Special Projects	-	64,553	186,553	251,106
Children's Waiting Room	-	3,766	10,883	14,649
Highway	200	1,384,126	1,502,750	2,887,076
Engineering	-	232,328	-	232,328
Aid to Bridges	-	186,643	1,091,598	1,278,241
County Motor Fuel Tax	-	2,260,278	-	2,260,278
Federal Highway Matching Tax	-	1,832,676	-	1,832,676
Health	1,230	1,230,228	-	1,231,458
Mental Health	100	1,975,424	209,814	2,185,338
Financial Aid	-	17,073	-	17,073
Community Services	25,000	36,473	-	61,473
Senior Services	-	187,081	275,000	462,081
Solid Waste Program	-	67,428	-	67,428
Veteran's Assistance	-	155,556	100,000	255,556
Drug Court	-	72,450	209,372	281,822
Forest Preserve District	-	347,562	2,454,281	2,801,843
Total Special Revenue	26,530	12,690,314	10,649,377	23,366,221

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2009

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ 258,460	\$ -	\$ 258,460
Special Projects	-	370,771	1,071,495	1,442,266
County Farm	-	810,639	-	810,639
Community Outreach Building	-	369,630	-	369,630
Opportunity	-	1,427,127	1,522,599	2,949,726
Tollway Access Loan	-	116,570	336,877	453,447
Building Fund	-	807,194	861,193	1,668,387
Land Acquisition	-	1,065	1,135	2,200
Asset Replacement	-	527,120	1,523,329	2,050,449
Total Capital Projects	-	4,688,576	5,316,628	10,005,204
ENTERPRISE				
Nursing Home	1,000	4,218,277	233,888	4,453,165
INTERNAL SERVICES				
Medical Insurance	-	901,140	-	901,140
Tort and Liability	-	2,348,651	2,149,780	4,498,431
Total Internal Services	-	3,249,791	2,149,780	5,399,571
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	270,447	-	270,447
Special Drainage	-	60,115	-	60,115
Treasurer's Special	-	903,204	-	903,204
Mobile Home Tax	-	58	-	58
Tax Indemnity	-	-	427,335	427,335
Tax Sale in Error	-	11,202	347,061	358,263
Circuit Clerk	-	2,064,830	95,025	2,159,855
Township Bridges	-	15,340	-	15,340
Township Motor Fuel Tax	-	1,009,731	-	1,009,731
Regional Superintendent of Schools	-	217,264	9,461	226,725
Nursing Home Residents' Accounts	-	49,110	-	49,110
Tax Redemption Account	-	381,378	-	381,378
Passport Account	-	163	-	163
Total Trust and Agency	-	4,982,842	878,882	5,861,724
TOTAL CASH AND INVESTMENTS	\$ 34,795	\$ 32,596,035	\$ 25,407,729	\$ 58,038,559

(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.	187-192
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	193-196
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.	197-201
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.	202-203
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.	204-206

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 Six Fiscal Years

	2009	2008	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES						
Invested in capital assets, net of related debt	\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted						
Retirement	1,685,429	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	200,000
Public safety	-	-	-	-	77,452	46,513
Health and welfare	4,820,193	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	353,994	200,102	178,097	176,696	322,062	191,275
Highways and streets	7,835,584	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	77,926	75,724	70,175	80,285	775,877	858,407
Unrestricted	31,838,600	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 102,395,476	\$ 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	\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted						
Debt service	219,468	211,211	193,064	240,854	277,088	246,689
Unrestricted	6,057,570	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,326,137	\$ 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	\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	15,192,594	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	37,896,170	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 112,721,613	\$ 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 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Six Fiscal Years

	2009	2008	2007	2006	2005	2004
EXPENSES						
Governmental activities						
General government	\$ 8,198,165	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,807,255	17,023,178	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,003,739	6,055,551	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	9,895,849	9,133,614	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	729,881	643,781	651,422	491,038	593,708	631,019
Interest	189,670	209,380	251,616	260,506	202,864	127,226
Total governmental activities expenses	42,824,559	40,975,408	39,806,854	35,433,200	33,369,479	34,139,184
Business-type activities						
Nursing Home	13,195,888	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	13,195,888	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 56,020,447	\$ 53,435,186	\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194
PROGRAM REVENUES						
Governmental activities						
Charges for services						
General government	\$ 2,149,637	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,255,877	5,361,292	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	711,198	1,045,921	1,783,835	653,625	707,840	459,245
Health and welfare	1,272,169	1,149,547	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	288,543	105,175	161,399	122,437	317,553	76,318
Operating grants and contributions	7,716,006	6,970,975	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	1,596,221	1,620,751	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	18,989,651	18,183,268	19,009,006	17,107,491	15,700,666	14,483,405
Business-type activities						
Charges for services						
Nursing Home	12,559,028	12,573,067	13,499,941	11,584,838	10,622,796	9,921,607
Operating grants	100,000	-	-	-	-	-
Capital grants and contributions	30,030	24,704	-	-	-	-
Total business-type activities program revenues	12,689,058	12,597,771	13,499,941	11,584,838	10,622,796	9,921,607
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 31,678,709	\$ 30,781,039	\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012
NET (EXPENSES) REVENUES						
Governmental activities	\$ (23,834,908)	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	(506,830)	137,993	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (24,341,738)	\$ (22,654,147)	\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Six Fiscal Years

	2009	2008	2007	2006	2005	2004
GENERAL REVENUES AND OTHER						
CHANGES IN NET ASSETS						
Governmental activities						
Taxes						
Property	\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	577,432	684,460	721,462	587,681	540,462	423,200
Sales	5,722,826	7,961,634	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,294,182	1,467,025	1,492,857	1,325,022	1,230,437	1,052,022
Other	86,694	94,996	80,409	324,360	68,388	113,997
Investment income	722,456	1,282,547	1,892,627	1,463,760	620,898	395,409
Miscellaneous	255,127	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	29,028,037	31,069,349	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities						
Investment income	24,352	176,236	458,852	391,419	270,835	85,639
Miscellaneous	117,046	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	141,398	231,753	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS						
Governmental activities	\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	(365,432)	369,746	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 4,827,697	\$ 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.

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
GENERAL FUND										
Reserved	\$ 274,664	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895
Unreserved	9,756,912	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
TOTAL GENERAL FUND	\$ 10,031,576	\$ 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
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 16,482,049	\$ 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
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	-	11,601,476	11,562,825	12,436,296
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	8,840,671	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	7,758,555	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 33,081,275	\$ 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

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
REVENUES										
Taxes										
Property	\$ 20,657,216	\$ 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
Replacement	577,432	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465	482,345
Inheritance	53,570	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410	114,100
Mobile home	9,186	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899	8,820
Sales (.01)	313,647	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164	315,422
Sales (.0025)	3,981,874	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
Photo processing	-	-	-	-	-	-	-	18,490	33,899	33,204
Local use	190,301	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437	192,872
State income	1,294,182	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
Games	1,125	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	-	-	-	-	-
Licenses and permits	643,272	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784
Intergovernmental	8,393,532	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
Charges for services	7,468,490	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
Fines and forfeits	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111
Investment income	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964
Miscellaneous	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783
Total revenues	46,007,625	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
EXPENDITURES										
General government	7,688,811	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
Public safety	17,629,153	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
Highways and streets	7,105,769	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
Health and welfare	9,541,855	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
Culture and recreation	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326
Debt service										
Principal	250,000	250,000	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000
Interest	118,802	133,496	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517
Other charges	-	-	-	-	300	-	-	-	-	-
Capital outlay	2,094,098	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
Total expenditures	45,155,211	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	852,414	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

	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 4,332,761	\$ 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
Transfers (out)	(4,332,761)	(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)
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	35,789	6,050	40,750	-	-	18,405	692,958	124,261	-	-
Total other financing sources (uses)	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509
NET CHANGE IN FUND BALANCES	\$ 888,203	\$ 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
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%

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 and subsequent years is based on December 31 fiscal year end dates.

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
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%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	2,202,386,290	0.8495	6,607,158,870	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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
TAX RATES										
DeKalb County	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495
DeKalb County Forest Preserve District	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677	0.0678
	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126	0.9173
Townships	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116
Cities and villages	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029
Fire protection districts	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972
Park districts	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130
School districts	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061
Junior college districts	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001
Other districts	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109	115.6579
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%	0.79%

Data Source

County Clerk's Records

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

Taxpayer	2009			Taxpayer	2000		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,000,305	1	0.64%	DeKalb Genetics Corporation	\$ 8,298,947	1	0.66%
Panduit Corporation	8,795,169	2	0.40%	Nestle Food Company	7,451,749	2	0.60%
Goodyear Tire & Rubber Co	8,239,087	3	0.37%	Goodyear	7,111,337	3	0.57%
NE DeKalb Portfolio LP (Nestles)	7,967,827	4	0.36%	Panduit	5,055,955	4	0.40%
Northland Plaza - Joseph Freed	6,719,648	5	0.31%	3-M Company	4,792,497	5	0.38%
DeKalb Area Retirement Center	6,502,980	6	0.30%	DeKalb Area Retirement Center	4,002,458	6	0.32%
Stone Prairie Corp	6,000,816	7	0.27%	University Village I & II	3,825,036	7	0.31%
DeKalb Genetics	5,404,879	8	0.25%	Linda Mason	3,078,005	8	0.25%
Fairview MSFP II LLC	4,978,676	9	0.23%	Herbert Katz	2,702,826	9	0.22%
Dream Fund LLC	4,865,406	10	0.22%	WalMart	2,568,489	10	0.21%
	<u>\$ 73,474,793</u>		<u>3.35%</u>		<u>\$ 48,887,299</u>		<u>3.92%</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
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	18,942,481	99.54%	11,137	18,953,618	99.60%
2008	20,201,608	20,019,243	99.10%	-	20,019,243	99.10%

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			
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	0.004865280	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
2009	-	1,441,250	4,323,750	5,765,000	0.002194536	54.22

* See the schedule of Demographic and Economic Information on page 202 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 and subsequent years is based on December 31 fiscal year end dates.

Data Sources

County Records

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total		
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
2009	-	1,441,250	-	1,441,250	0.02%	13.56

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 193 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 and subsequent years is based on December 31 fiscal year end dates.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2009

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	49,358,000	91.75%	45,288,161
Park districts	9,240,000	54.17%	5,005,026
Other districts	1,175,000	100.00%	1,175,000
School districts	841,525,673	24.16%	203,289,881
Junior college districts	<u>196,257,821</u>	6.35%	<u>12,469,256</u>
Total overlapping debt	<u>1,097,556,494</u>		<u>267,227,324</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$1,097,556,494</u></u>		<u><u>\$ 267,227,324</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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Legal debt limit	\$ 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	\$ 63,318,606
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 63,318,606
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%									

Legal debt margin calculation for fiscal 2008

Assessed value - 2008	\$ 2,202,386,290
Legal debt margin	<u>2.875%</u>
Debt limit	63,318,606
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 63,318,606</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		
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	
2009	12,683,680	12,433,589	250,091	528,750	201,654	0.34	

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.

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 and subsequent years is based on December 31 fiscal year end dates.

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
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	106,321	2,626,979,268	24,708	7.4%	N/A	18,732
2009	107,333	2,651,983,764	24,708	10.4%	23.1	18,000

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 Five Years Ago

2009			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,077	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,291	Kishwaukee Health System	2	1,100
Kishwaukee Community College	3	892	DeKalb School District	3	650
DeKalb School District	4	805	Wal-Mart Super Center	4	600
3M	5	572	DeKalb County Government	5	504
Sycamore School District	6	560	IDEAL Industries	6	450
DeKalb County Government	7	559	Sycamore School District	7	450
WalMart Super Center	8	525	Alloyd	8	375
Target Distribution Center	9	450	City of DeKalb	9	266
Jewel/Osco	10	400	3M	10	250

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

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16	67.31	62.31
PUBLIC SAFETY										
Police protection	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65	94.65	86.15
Officers	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00	52.00	52.00
Patrol officers	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50	20.50	20.00
Patrol officers	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	28.00
HIGHWAYS AND STREETS										
	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55	79.00	79.00
Rehab and nursing center	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30	180.35	180.35
Other employees	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50	10.50	13.00
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35	6.01	6.01
History room	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60	0.60	0.60
TOTAL	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11	594.42	583.92

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
GENERAL GOVERNMENT										
Registered voters	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718	56,012
Property parcels	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477	42,368
Tax bills mailed	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706	43,477
Total taxes collected by Treasurer	\$ 103,923,691	\$ 109,788,530	\$ 116,126,722	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857
Birth certificates	966	1,020	875	827	974	955	1,118	1,130	1,089	1,125
Death certificates	700	671	700	634	740	769	633	678	743	824
Marriage licences	588	611	531	512	541	561	562	606	532	564
PUBLIC SAFETY										
Police										
Jail bookings	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071	3,116
Burglary	47	55	47	60	56	50	63	63	54	52
Civil process	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282	4,904
Traffic fatalities	10	13	11	14	11	17	7	18	20	10
Dispatched calls - communications	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026	28,341
DUI arrests	161	160	251	329	345	302	461	417	369	302
States' Attorney										
Criminal felonies	761	692	621	638	794	762	764	686	784	738
Criminal misdemeanors	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054	2,062
DUI	514	637	735	795	792	792	922	803	777	714
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536	2,127
Snow plow hours	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338	4,256
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	811	1,028	1,090	975	882	916	926	952	1,160	2,266
Emergency services - total households	427	479	529	496	448	450	364	381	466	836
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951	2,102
Visitors	422	444	535	568	590	717	839	853	362	1,080

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
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	3	2	3	2	2	2	2	1	2
HIGHWAYS										
Miles of roads (County)	201.00	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31	190.39
Traffic signals	N/A	N/A	N/A	16	16	16	16	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311	2,622
CULTURE AND RECREATION										
Parks	13	13	14	14	14	14	14	14	14	14
Park acres	837	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206	1,206

Data Source

Various County Departments