


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Room Fund - to account for revenues and expenditures associated with providing for the preservation and retrieval of historical documents relating to the County.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	7,500	7,500	12,468
EXPENDITURES			
General government			
Computer equipment	2,000	2,000	-
Admin building reconfiguration	-	12,000	13,871
Total expenditures	2,000	14,000	13,871
NET CHANGE IN FUND BALANCE	\$ 5,500	\$ (6,500)	(1,403)
FUND BALANCE, JANUARY 1, 2009			71,090
FUND BALANCE, DECEMBER 31, 2009			\$ 69,687

(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			171,910
			<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
Total revenues	<u>430,000</u>	<u>430,000</u>	<u>436,255</u>
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
Total salaries and benefits	<u>422,000</u>	<u>422,000</u>	<u>374,492</u>
Capital improvements			
Other equipment	2,600	2,600	-
Total capital improvements	<u>2,600</u>	<u>2,600</u>	<u>-</u>
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	9,727
Total commodities and services	<u>10,500</u>	<u>10,500</u>	<u>9,727</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	217
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>217</u>
Total expenditures	<u>436,200</u>	<u>436,200</u>	<u>384,436</u>
NET CHANGE IN FUND BALANCE	<u>\$ (6,200)</u>	<u>\$ (6,200)</u>	51,819
FUND BALANCE, JANUARY 1, 2009			<u>560,818</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 612,637</u>

(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
	<hr/>		
Total revenues	-	-	27,458
	<hr/>		
EXPENDITURES			
None	-	-	-
	<hr/>		
Total expenditures	-	-	-
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	27,458
FUND BALANCE, JANUARY 1, 2009			<u>-</u>
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
Total revenues	160,000	160,000	233,678
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
Total salaries and benefits	66,000	118,000	117,695
Capital improvements			
Office furniture and small equipment	1,500	2,500	1,190
Computer equipment	-	-	303
Total capital improvements	1,500	2,500	1,493
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
Total commodities and services	88,800	98,800	73,147

(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	3,500	5,500	4,166
Total expenditures	159,800	224,800	196,501
EXCESS (DEFICENCY) OF REVENUES OVER EXPENDITURES	200	(64,800)	37,177
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	-	-	4,637
Total other financing sources (uses)	-	-	4,637
NET CHANGE IN FUND BALANCE	\$ 200	\$ (64,800)	41,814
FUND BALANCE, JANUARY 1, 2009			251,545
FUND BALANCE, DECEMBER 31, 2009			\$ 293,359

(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	<u>91,000</u>	<u>91,000</u>	<u>115,155</u>
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	<u>137,000</u>	<u>137,000</u>	<u>88,818</u>
Supplies and materials			
Supplies	-	-	2,720
Fuel	7,000	7,000	4,730
Total supplies and materials	<u>7,000</u>	<u>7,000</u>	<u>7,450</u>
Total expenditures	<u>209,000</u>	<u>209,000</u>	<u>143,960</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(118,000)</u>	<u>(118,000)</u>	<u>(28,805)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(9,000)	(9,000)	(9,000)
Total other financing sources (uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (127,000)</u>	<u>\$ (127,000)</u>	<u>(37,805)</u>
FUND BALANCE, JANUARY 1, 2009			<u>768,310</u>
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	21,000	21,000	23,883
EXPENDITURES			
Public safety			
Commodities and services	20,400	20,400	20,400
Capital improvements	2,000	2,000	-
Total expenditures	22,400	22,400	20,400
NET CHANGE IN FUND BALANCE	\$ (1,400)	\$ (1,400)	3,483
FUND BALANCE, JANUARY 1, 2009			13,327
FUND BALANCE, DECEMBER 31, 2009			\$ 16,810

(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
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
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
Total salaries and benefits	156,500	156,500	61,107
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	-
Total capital improvements	63,900	63,900	1,123
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
Total commodities and services	1,969,700	2,120,300	2,132,699
Supplies and materials			
Supplies	1,900	1,900	2,177
Periodicals and subscriptions	1,300	1,300	169
Total supplies and materials	3,200	3,200	2,346
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			<u>\$ 17,267</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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)	-
	<hr/>		
Total salaries and benefits	218,200	217,400	216,580
<hr/>			
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
	<hr/>		
Total commodities and services	92,500	150,300	143,190
<hr/>			
Supplies and materials			
Supplies	2,000	2,000	3,756
	<hr/>		
Total supplies and materials	2,000	2,000	3,756
<hr/>			
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
Total revenues	<u>532,000</u>	<u>532,000</u>	<u>520,210</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	521,000	516,000	506,555
Total expenditures	<u>521,000</u>	<u>516,000</u>	<u>506,555</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,000</u>	<u>16,000</u>	<u>13,655</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(29,000)	(34,000)	(33,977)
Total other financing sources (uses)	<u>(36,000)</u>	<u>(41,000)</u>	<u>(40,977)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (25,000)</u></u>	<u><u>\$ (25,000)</u></u>	<u>(27,322)</u>
FUND BALANCE, JANUARY 1, 2009			<u>418,580</u>
FUND BALANCE, DECEMBER 31, 2009			<u><u>\$ 391,258</u></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	-
	11,300	11,300	7,189
Total supplies and materials			
Total expenditures	370,600	420,600	381,456
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	269,400	219,400	255,242
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(25,000)	-
Asset replacement	-	-	(2,900)
Community outreach building	(200,000)	(200,000)	(200,000)
	(200,000)	(225,000)	(202,900)
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	\$ 69,400	\$ (5,600)	52,342
FUND BALANCE, JANUARY 1, 2009			170,084
FUND BALANCE, DECEMBER 31, 2009			\$ 222,426

(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.)