


DEKALB



COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2010



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2010

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS

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DEKALB COUNTY, ILLINOIS
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2010

LEGISLATIVE

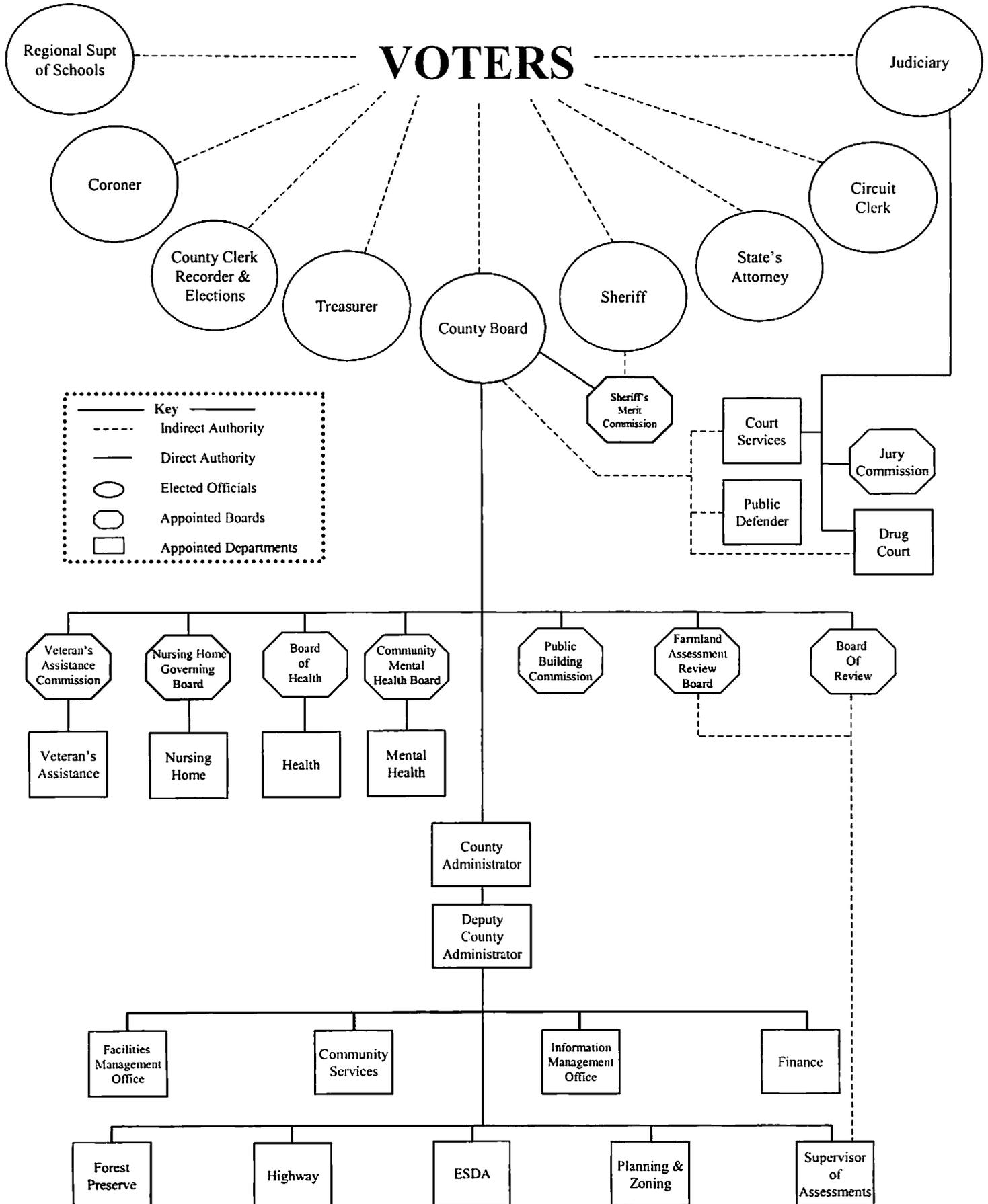
Ruth Ann Tobias, Chairman

Larry Anderson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen	Jeffery Metzger, Sr
Kenneth Anderson	Scott M. Newport
Jerry Augsburger	Riley N. Oncken
Sally Defauw	Stephen Reid
Eileen Dubin	Paul Stoddard
John C. Emerson	Michael Stuckert, Sr
Julia Fauci	Mark A. Todd
John Gudmunson	Anita Jo Turner
Michael Haines	Derek Tyson
John Hulseberg	Patricia R. Vary
Patricia LaVigne	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, 2009

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.



President

Executive Director



DeKalb County Finance Office

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May 9, 2011

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2010, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and the changes in financial position of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in the Management Discussion and Analysis.

DeKalb County is required to undergo an annual single audit in conformity with the provisions of the revised Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including the schedule of federal expenditures, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations are included in a separately issued Single Audit Report.

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and roads, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general county government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the activities of both the Forest Preserve District and the Public Building Commission are included in the reporting entity. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the reporting entity. The aforementioned entities are separately governed taxing bodies and are not dependent on or controlled by DeKalb County.

PROFILE OF DEKALB COUNTY

DeKalb County is located in Northern Illinois about sixty miles west of Chicago and was founded on March 4, 1837. The rich soils of the eastern prairie, which provided the early settlers with a valuable asset from which to earn a living, continue today to be a center of strength in the County. The DeKalb County Farm Bureau was the first Farm Bureau in the nation and represents and advances farming interests at the County level.

Citizens of DeKalb County
May 9, 2011

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 2010 was 105,160. 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.

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 2010 equalized assessed valuation (EAV) of \$2,230,373,366, 67% is residential, 21% is commercial/industrial and 10% farm. The County continues to actively pursue economic development with the goal of broadening and diversifying the long-term tax base.

The annual budget is the primary guiding document for the County's financial planning and control. In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual budget approved by the County Governing Board. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the budgeted amount) is established at the object level.

Citizens of DeKalb County
May 9, 2011

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 2010 the County completed resurfacing of Peace Road from State Route 64 North to Freed Road. With the completion of the Wind Farm turbine project the FPL Energy Illinois Wind LLC in compliance with their road agreement resurfaced 3.775 miles of Perry Road from West County Line Road to Haumesser Road. The funding was the responsibility of FPL energy in exchange for County permission to allow heavy loads on Perry Road during the construction of this project. Road improvements were also completed on South First from Perry Road to Gurler Road.

Overall, the economic outlook in DeKalb County has continued to slow as it follows the national downturn. Unemployment rates based on twelve-month averages had gone up by a significant amount from 8.1% in 2008 to 11.6% in December of 2009. That trend did decrease to 8.2% in December of 2010. These figures show a slow recovery for DeKalb County, while the State December 2010 figure is 8.8%. The jobless rate did creep back up to 9.1% in DeKalb County in January 2011. Growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore before 2008 has had a small resurgence with a Hy-Vee Grocery Store and Gas Station scheduled to open in June of 2011 that will be located in what was an empty K-Mart plaza in the City of Sycamore. There have also been two new stores in the City of DeKalb along Sycamore Road, a Hobby Lobby opened in November of 2010 in a space that previously was a furniture store and across the street, when a Blockbuster Video store closed, that space was renovated and now houses a Noodles and Company Restaurant as well as a Dentist office. Ideal Industries in Sycamore purchased the SK Tools business in August of 2010 and built a new 128,000 square foot manufacturing plant next to Ideal which was opened in February of 2011. This business could provide some employment possibilities for the County as SK Tools was previously located in Chicago. The housing industry continues to move very slowly. The County continues to look for 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, the DeKalb County Regional Office of Education 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 2010 the Community Outreach Building storage area was completed and now provides the County with an additional 4,110 square feet of permanent storage on two levels. This storage in particular helped the County Circuit Clerk Office have one central area for records. In the past they have had records stored in different buildings making retrieval of court case data quite difficult. All of the departments housed in the Community Outreach Building also have permanent record space in this storage facility.

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In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2010 for worker's compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That retained balance, in a period of twenty-one years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$4,008,899 for the 2010 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, these 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 2010 was 5%.

The Stormwater Management Planning committee has also been busy during 2010. 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 is the production of comprehensive surface water maps and these initial comprehensive surface water maps have been created and are available within the County's GIS system. These maps include county-wide two foot contour intervals (topography), wetlands, and watershed boundaries into the County's digital maps. These maps were further enhanced during the middle of 2010 with the addition of watershed boundary information that was completed by Northern Illinois University students in the Geography Department. The completion of the maps also allows for a watershed approach to stormwater management rather than reviewing a project in the context of a single property it will now provide a consideration of the larger stormwater impacts.

In 2009 there was a 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 and an ordinance was passed in June 2009 for special use permits for wind farms on various properties in townships in southern DeKalb County. In 2010 that project was completed and there are now 119 towers placed in DeKalb County adding \$24,267,473 value to the County's Tax base.

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

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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 2010 year again brought no decision from the Department of the Interior of the Federal Government on the determination.

Future

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. The Regional Planning Commission, RPC, oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan in 2003 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 offered.

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. The RPC is working closely with the DeKalb County Stormwater Management Planning Committee to develop GIS maps that will help communities with planning. The decision was made by the RPC to update the County Unified Comprehensive Plan during 2010. This update was discussed at the October 2010 meeting. All of the communities were asked for their input during this meeting and the updated Unified Comprehensive Plan draft report was presented in three open houses held in January 2011. During 2009 and 2010 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. RPC suggested plans for 2011 include workshops for grant applications, review of the annexation process and pros/cons of an annexation, and discussion of addressing problems with existing subdivisions, in particular those that have not been completed and have been abandoned by developers.

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 2010 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 Forest Preserve in 2010 was able to purchase the Hoppe Farm property for \$145,570. This land will become an addition to the Russell Woods Forest Preserve. The Forest Preserve was aware of the Miller-Ellwood family cabin that was located on a property about one mile from the Hoppe farm. This cabin had been built in 1835 and had been offered to the Forest Preserve two years

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ago. The cabin was intact and structurally in very good condition because a house had been built around it. The Forest Preserve then paid to have the house around the cabin razed and dismantled the cabin. In May of 2010 the dismantled cabin was moved to the Hoppe Farm and was reconstructed on that property. Most of the support beams were intact and able to be used and a new roof was added to the cabin. The history and the presence of the Miller-Ellwood Cabin in DeKalb County will be here for generations to come thanks to the efforts of the DeKalb County Forest Preserve.

One of the fastest growing service areas for the County continues to be the court system. Not only is the case load expanding rapidly, but the number of complex cases is also increasing. To begin to meet the records management needs of this, the County has been relying on greater computer enhancements and also newer technologies for documentation storage. Both areas will need continual attention in the future. The County continues to move forward with connecting the various components of the judicial system together via a computer network.

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. As a response to the Court System and the jail overcrowding concerns, DeKalb County Finance Committee recommended Ordinance 2010-05 to be passed by the County Board in February 2010 to authorize the issuance of \$45,000,000 General Obligation Alternate Bonds for the purpose of financing the expansion and renovation of the DeKalb County Courthouse and the County Jail. The motion was passed. In May of 2010 the Finance Committee recommended the approval of a supplemental bond ordinance up to \$16,500,000 which would be \$14,500,000 for the renovation and expansion at the Courthouse and the remaining amount would be for planning for the Jail Expansion. This \$16,000,000 ordinance was approved at the June County Board Meeting and Build America Bonds and Recovery Zone Bonds were issued for these projects in the amount of \$16,000,000.

The Drug Court continued operations during 2010 and there have been four graduation ceremonies with a total of 30 graduates since the program 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. A second grant was applied for in 2009 and was awarded to DeKalb County Drug Court in October of 2010. This grant is called an Enhancement Drug Court Grant and will be providing enhanced counseling services to help offenders on a more consistent

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basis to have successful completion of the program. 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.

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

DeKalb County became 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 building opened in 2008 and has 76 apartment units. This facility continues in to have waiting lists for individuals interested in this type of housing 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 continues to present significant challenges to the County Board to provide for services as the demand and need exceed the annual allowable increment.

The DeKalb School District, after many attempts, passed a \$110 million new 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 new high school will be ready for students in the fall of 2011. The overcrowding at the high school had become 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 construction boom. With the economy downturn here and elsewhere that growth has stopped and there is a reduction in the number of new students that will attend the new high school. Most school districts in the County are all needing to consider reducing teachers and other employees in order to meet the budget concerns. The DeKalb School District, Sycamore School District and Genoa-Kingston School districts have already informed the public that some staff will be given notice and be released at the end of the 2010-2011 school term. The other districts in the County will also be looking at reductions in staff and many districts are already indicating that they will have to do cuts again for the 2011-2012 school year. Many of the staff released could be rehired if the money would be available. The State of Illinois is obviously in serious trouble and very late in making payments that are due to all of the school districts, as well as County obligations that the State has not met in a timely manner.

Citizens of DeKalb County
May 9, 2011

money would be available. The State of Illinois is obviously in serious trouble and very late in making payments that are due to all of the school districts, as well as County obligations that the State has not met in a timely manner.

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) last 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, 2009. 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-four consecutive years (fiscal years ended 1986-2009). 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, 2010, 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, 2010, 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 May 6, 2011, 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
May 6, 2011

A handwritten signature in black ink, appearing to read 'AP 22P', is located to the right of the date.



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2010

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, 2010. 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 \$106 million and increased in the current year by \$ 3.7 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 this year increased by \$27 million or 1.3%.

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 2010 was \$872,508. The decrease is due to reductions in reimbursements from the State in daily fees paid to the Rehab and Nursing Center, which the State may make up in the future. The Rehab and Nursing Center is reporting total net assets of \$9.4 million in 2010 compared to \$10.3 million in 2009. Fiscal Year 2010 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. These bonds will be retired December 1, 2016. On October 14, 2010 DeKalb County issued \$10,300,000 Series 2010A Build America Bonds and \$5,970,000 Series 2010B Economic Recovery Zone Bonds, both general obligation alternate revenue source bonds, to provide funds for expanding the Court House and begin the design of a new County jail. When the County visited the bond market in 2010 its rating was Aa1. These bonds will be retired on December 15, 2029. 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 45 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Health Fund and the Courthouse Expansion Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

2. Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. 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 f 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**

	Governmental Activities		Business Activities		Total Primary Government	
	2010	2009	2010	2009	2010	2009
<u>Assets:</u>						
Current and Other	91,960,827	72,690,058	7,185,959	7,675,115	99,146,783	80,364,173
Capital Assets	<u>58,400,730</u>	<u>57,056,054</u>	<u>7,926,088</u>	<u>8,466,011</u>	<u>66,326,818</u>	<u>65,522,065</u>
Total Assets	150,361,554	129,746,112	15,112,047	16,141,126	165,473,601	145,887,238
<u>Liabilities:</u>						
Long Term Liabilities	19,159,264	3,164,054	4,316,054	4,842,021	23,475,597	8,006,075
Other Liabilities	<u>25,062,983</u>	<u>24,186,582</u>	<u>1,342,085</u>	<u>972,868</u>	<u>26,405,068</u>	<u>25,159,550</u>
Total Liabilities	44,222,247	27,350,636	5,658,418	5,814,989	49,880,665	33,165,625
<u>Net Assets:</u>						
Net of Debt	56,259,355	55,586,750	4,069,985	4,049,099	60,329,340	59,632,849
Restricted	17,072,396	14,973,126	224,488	219,468	17,296,884	15,192,594
Unrestricted	<u>32,807,556</u>	<u>31,838,600</u>	<u>5,159,156</u>	<u>6,057,570</u>	<u>37,966,712</u>	<u>37,896,170</u>
Total Net Assets	106,139,307	102,395,476	9,453,629	10,326,137	115,592,936	112,721,613

The County’s combined net assets increased to \$115.5 million in 2010 from \$112.7 million during 2009. The increase is from governmental activities with the business type activities showing a decrease of \$872,508. There was an increase in property taxes of \$485,000. 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.

Activities

1. Changes in Net Assets

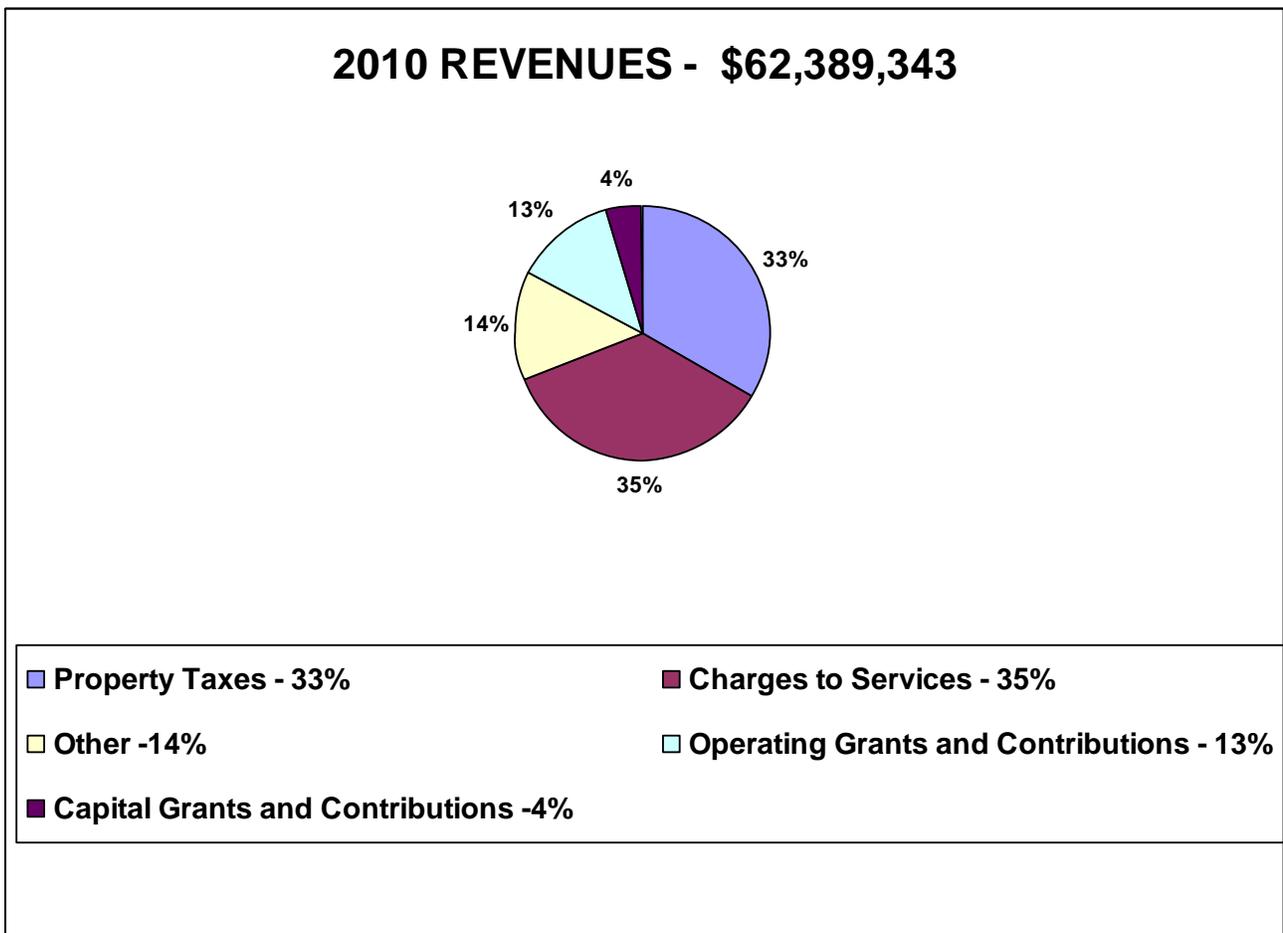
**Table 2
Changes in Net Assets
January 1, 2010 through December 31, 2010**

	Governmental Activities		Business Type Activities		Total Primary Activities	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Revenues						
Program Revenues						
Charges for Services	9,216,505	9,677,424	12,841,211	12,559,028	22,057,716	22,236,452
Operating Grants and Contributions	8,028,174	7,716,006	0	100,000	8,028,174	7,816,006
Capital Grants and Contributions	2,654,562	1,596,221	45,341	30,030	2,699,903	1,626,251
General Revenues						
Property Taxes	20,854,815	20,369,320	0	0	20,854,815	20,369,320
Other Taxes	7,666,098	7,594,440		0	7,666,098	7,594,440
Other	963,101	1,064,277	119,536	141,398	1,082,637	1,205,675
Total Revenues	49,383,255	48,017,688	13,006,088	12,830,456	62,389,343	60,848,130
Expenses						
General Government	8,754,778	8,198,165	0	0	8,754,778	8,198,165
Public Safety	19,000,920	17,807,255	0	0	19,000,920	17,807,255
Highways and Streets	6,339,081	6,003,739	0	0	24,342,674	23,091,737
Health and Welfare	10,524,078	9,895,849	13,818,596	13,195,888	24,342,674	23,091,737
Culture and Recreation	782,196	729,881	0	0	782,196	729,881
Interest on Long Term Debt	298,371	189,670	0	0	298,371	189,670
Total Expenses	45,699,424	42,824,559	13,818,596	13,195,888	59,518,020	56,020,447
Change in net Assets Before Transfers	3,683,831	5,193,129	-812,508	-365,432	2,871,323	4,827,683
Transfers	60,000	0	-60,000	0	0	0
Change in Net Assets After Transfers	3,743,831	3,683,831	-872,508	-365,432	2,871,323	4,827,683

The following table summarizes the revenues and expenses of the County’s activities: The decrease in 2010 total change of assets of \$1.9 million was \$872,508 from the Nursing Home Business Type Activity that includes \$500,000 in accumulated depreciation and an increase in Operations Expenses of \$453,000. The increase in the General Government Activity of \$1.4 million is \$1.2 million increase in expenses in Public Safety due to overcrowding at the Jail and the County having to pay to house prisoners outside the County at cost of over \$855,000, additional Public Safety cost of \$158,000 that was spent to remodel and costs of staffing a safe house for minor children, the Law Library rental costs increased by \$70,000 and Sheriff’s salaries and benefits across all departments increased by \$100,000. In addition the investment income for the Governmental activities was down in 2010 and the Interest on Long Term Debt was higher. The decrease in the net assets is also attributable to the Health and Welfare Governmental Activities. Major components of the increased costs in this area was the capital expenses and depreciation associated with the Community Outreach Building as well as major liability and worker’s compensation claims.

2. Total County Revenues

The following Graph summarizes the County Revenue activities:



For the fiscal year ended December 31, 2010, revenues totaled \$62.3 million. This is up by \$1.5 million from 2009.

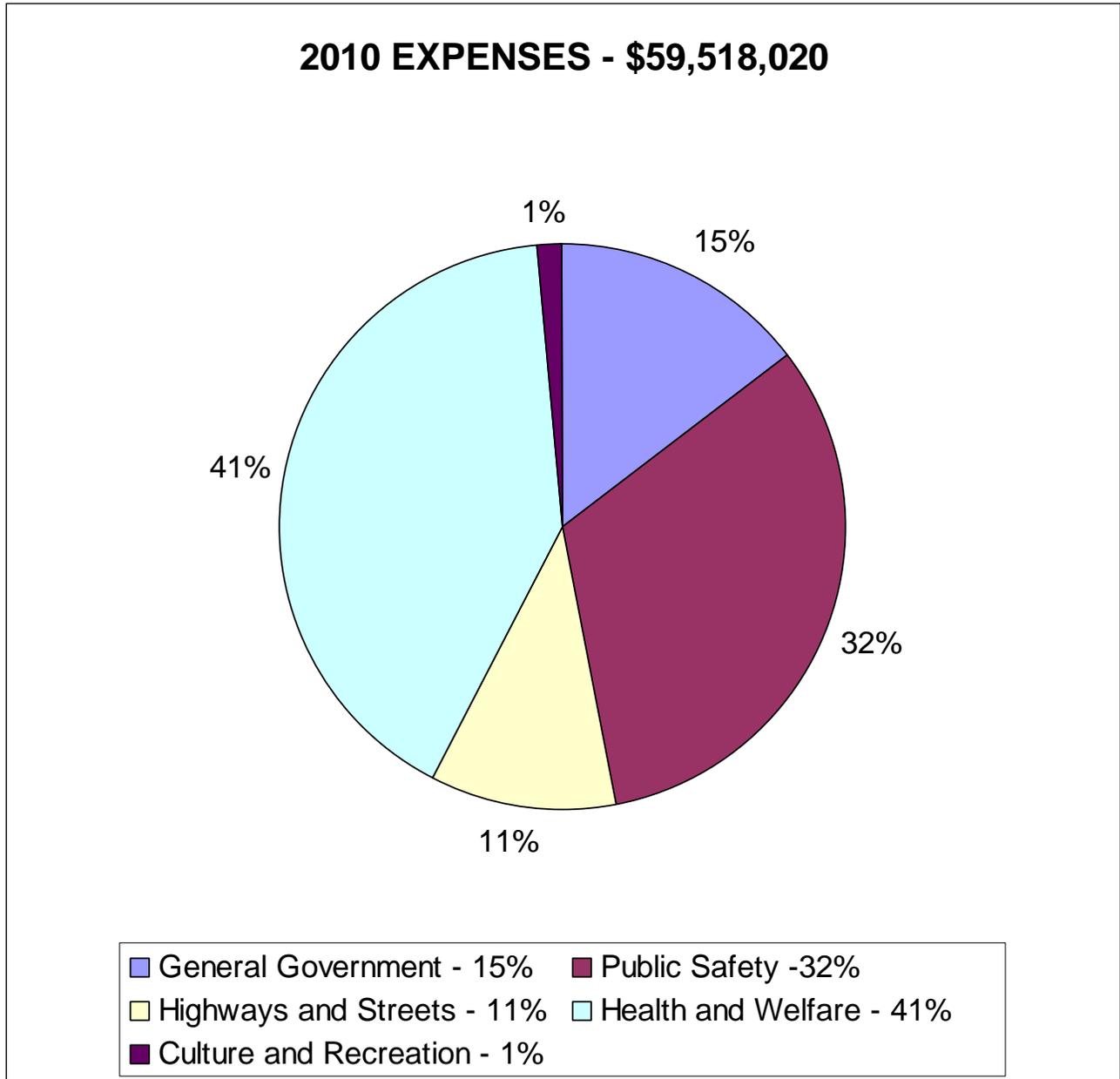
Revenues from the County's largest source of revenues of \$22.1 million come from the Charges for Services revenue. The DeKalb County Rehab and Nursing Center is the largest generator of revenues with Charges for Services in the County. The Rehab and Nursing Center generated \$12.8 million dollars in 2010 increasing by \$300,000 from 2009. The next largest amount of charges for services is in the Public Safety function of the government. Public Safety which includes the Court System, Probation and grant income for Drug Court and the Enhanced Drug Court generated \$6.5 million in revenues. General Government at \$2.1 million and the Highway with \$718,000 in charges for services for 2010 were up only \$7,000. Property Taxes increased during 2010 by \$485,000. 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 2010 were \$3.8 million. The County Farm site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into Build America Bonds 2010 at 77.5% of the .75 and 22.5% of the .75 into the Recovery Zone Bonds 2010 to pay the bond payments. 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 2010 and 2009 the County's income tax revenues decreased by approximately \$110,000. 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. Total County Expenses

The following Graph summarizes the County Expense activities:



DeKalb County's expenses amounted to a total of \$59.5 million in 2010 increasing by \$3.4 million from 2009. 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 2010

are \$13.8 million compared with the 2009 expense of \$13.1 million. The increase of \$700,000 is a combination of increased costs for Physical Occupational and Speech Therapies in the amount of \$177,000, Nursing Home Salaries of \$141,000, and related benefit expenses were \$72,000 which includes health insurance and retirement costs which were increases based on union contracts. Professional Services which includes the hiring of Registry Nurses when the census numbers are high was expensed at \$196,600. 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 2009 to 2010 was \$500,000. The increase in expenses included \$214,000 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, in addition an increase in Sheriff's Communication, Corrections and Patrol costs for salaries were up \$92,000 and retirement benefits were up by \$65,000 due to a new union contract that was settled during 2010 and retro pay and Court Services costs were up by \$159,000 that were costs related to an additional Drug Court Grant that was applied for and received during 2010.

IV. Financial Analysis of the County's Funds

As of December 31, 2010 the governmental funds had a combined fund balance total of \$86,919,702 with \$27,839,000 being unreserved. The unreserved amount of fund balance is broken down with \$10,588,672 in the General Fund, and \$17,250,328 in Other Governmental Funds that includes Capital Projects. The 2010 governmental funds balance reflects an increase of \$18,226,959 over the prior year. This reflects the Build American and Recovery Zone Bond Issues for the Courthouse and Jail Expansions. The General Fund Balance of \$10,588,672 is 46% of the total General Fund Expenditures of \$22,985,180 or 168 days of operating funds. The Community Outreach Building Fund has a negative fund balance of \$979,000 at the end of 2010 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 \$353,166 on all governmental fund types for the year ended December 31, 2010, compared with \$722,546 in the year ended December 31, 2009. This reflects a \$369,380 decrease. The decrease in interest income is a direct result of the continuing lagging economy and is reflective of the interest rates that were offered by financial institutions during 2010.

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, 2010 through December 31, 2010**

	Original Budget	Amended Budget	Actual
REVENUES			
Taxes	17,026,000	17,026,000	16,724,557
Licenses & Permits	105,000	105,000	113,166
Other	<u>7,103,000</u>	<u>7,103,000</u>	<u>5,455,706</u>
Total Revenues	24,234,000	24,234,000	23,278,673
EXPENDITURES AND TRANSFERS			
Expenditures	24,437,400	24,821,900	22,985,180
Transfers Out	1,427,000	1,907,000	1,479,500
Transfers In	<u>(1,705,000)</u>	<u>(1,705,000)</u>	<u>(1,919,785)</u>
Total Expenditures and Transfers	24,159,400	24,821,900	22,985,180
Change in Fund Balance	74,600	(339,900)	733,778

As can be seen above, revenues were \$955,000 less than the budget. This amount includes sales, income, replacement and local use taxes that were \$300,000 less than budgeted and is reflective of the very slow economy and unemployment that has continued to be a concern for the County. Another item for concern is the \$240,000 difference in budget that includes the County Clerk and Recorder recording fees that are dependent on a strong real estate market that has continued with minimal to no growth again in 2010. Investment Income of \$168,000 less than budgeted is again the economy driving the minimal interest rates that were paid on all investments. Expenditures for the Sheriff were up by total of \$420,000 for Sheriff General, Communications and Corrections. The largest increase was in Corrections and reflects the additional costs of \$214,000 to house prisoners outside of the County due to lack of space in the County jail. There were also increases in Court Services to remodel and staff a safe house for minor children of \$159,000 and Salary and benefit costs across all of the Sheriff's departments of \$100,000.

During 2010 the Building Fund that was being used to purchase property around the courthouse for future expansion was closed and the proceeds were transferred into the General Fund. The Working Cash Fund was also closed out to the General Fund in 2010. Both transfers created a larger than budgeted for increase in the General Fund Balance.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2010:

**Table 4
Capital Assets
December 31, 2010**

	Governmental Activities		Business Type Activities		Total Primary Activities	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Land and Land Right of Way	9,317,834	9,156,189	0	0	9,317,189	9,156,186
Buildings	29,765,369	29,396,376	12,176,529	12,176,529	41,941,898	41,572,905
Land Improvements	1,819,211	1,819,211	776,486	770,918	2,594,697	2,590,129
Vehicles	3,964,484	3,806,360	0	0	3,964,484	3,806,360
Furniture and Fixtures	0	0	830,511	817,372	830,511	817,342
Equipment	4,722,272	4,575,063	968,328	954,387	5,690,600	5,529,450
Infrastructure	45,809,713	42,978,352	0	0	45,809,713	42,978,352
Construction in Progress	<u>225,141</u>	<u>0</u>	<u>3,992</u>	<u>3,992</u>	<u>229,133</u>	<u>3,992</u>
Subtotal	95,767,827	91,731,551	14,751,854	14,723,168	110,378,225	106,454,179
Less:						
Accumulated Depreciation	-37,367,097	-34,675,497	-6,829,758	-6,257,157	-44,196,855	-40,932,654
Total	58,400,730	57,056,054	7,926,088	8,466,011	66,326,818	65,522,065

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$66.3 million dollars (net of accumulated depreciation). This represents an increase of \$800,000 from the December 31, 2009 amount of \$65.5 million. The \$800,000 increase in the Infrastructure line item is the resurfacing of Peace Road from State Rt. 64 North to Freed Road. Road improvements were also completed on South First St. from Perry Road to Gurler Road and the Cherry Valley Bridge was also completed during 2010. The Vehicle asset line was increased by the Highway Department with a cab and chassis road maintenance vehicle truck.

The Business Type Activities assets were reduced by \$540,000 and this was primarily the depreciation costs for the 2010 fiscal year.

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

VII. Long-Term Debt

As of December 31, 2010 the County had a total of \$21 million in bonded indebtedness outstanding. \$5 million of this is an original bond issue of \$6.4 million which was sold as a refunding bond issue in 2005. The original 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. The \$16,000,000 bonded indebtedness outstanding is from two new bond issues which were sold in 2010. The first issue is \$10,030,000 Build American Bonds Series 2010A general obligation bonds. These bonds will finance the renovation and expansion of the Courthouse as well as preliminary design work for the expansion of the County Jail. The 2010B Recovery Zone Economic Development general obligation bonds in the amount of \$5,970,000, will be used to pay for the Courthouse Expansion.

Additional information on the County’s long-term debt can be found in Note 5.

**Table 5
Bonded Indebtedness
December 31, 2010**

	Governmental Activities		Business Type Activities		Totals	
	2010	2009	2010	2009	2010	2009
	2010 A Build America Bonds General Obligation Series	10,030,000	0	0	0	10,030,000
2010 B Recovery Zone Bonds General Obligation Series	5,970,000	0	0	0	5,970,000	0
2005 Lease Revenue Bonds	1,258,750	1,441,450	3,776,250	4,323,750	5,035,000	5,765,200
TOTAL	17,258,750	1,441,450	3,776,250	4,323,750	21,035,000	5,765,200

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 \$64,123,234. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2010 DeKalb County's net general obligation bonded debt, that is subject to the debt limit, was \$0 as lease revenue bonds and alternate revenue source bonds generally do not count against the legal debt limit.

VIII. Economic Factors And Next Year's Budget Issues

The taxable assessed valuation for the County grew by over \$27.9 million dollars from the previous year for a total of \$2,230,373,366. 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. 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 continues to present significant challenges to the County Board to provide for services as the demand and need exceed the annual allowable increment.

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. During 2010 DCEDC targeted enhancing and promoting the DeKalb County Business Climate and worked to expand collaboration with Northern Illinois University and Kishwaukee College to meet the goals that have been set by the corporation. 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 2011 financial year is well underway. The next budget to be developed will be the FY 2012 budget. It will be discussed in the early fall of 2011 for the fiscal year beginning January 1, 2012. The problems that were faced with the 2011 budget are anticipated to be in the forefront of the 2012 budget also. There were job cuts in the Health Department and Sheriff's Department in 2011 and all non-union employees were held at the same pay level as 2010. Health insurance costs and pension costs for all employees will continue to be a major budget concern. There was a 3.9% premium increase in health insurance rates in January of 2011. 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, 2010

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 67,065,134	\$ 2,969,998	\$ 70,035,132
Receivables, net of allowance where applicable			
Property taxes	20,926,000	-	20,926,000
Accounts	3,945,923	2,821,364	6,767,287
Accrued interest	51,912	693	52,605
Other	157,052	-	157,052
Prepaid expenses	298,647	79,945	378,592
Inventory	-	19,664	19,664
Due from other governments	143,336	-	143,336
Restricted assets			
Cash and investments	79,073	237,220	316,293
Deferred charges	313,582	37,240	350,822
Advances to (from) other funds	(1,019,835)	1,019,835	-
Capital assets			
Not depreciated	9,542,975	3,992	9,546,967
Depreciated (net of accumulated depreciation)	48,857,755	7,922,096	56,779,851
Total assets	150,361,554	15,112,047	165,473,601
LIABILITIES			
Accounts payable	1,980,720	704,171	2,684,891
Accrued payroll	729,385	249,644	979,029
Accrued interest payable	137,496	12,732	150,228
Retainage payable	56,285	-	56,285
Claims payable	406,554	295,685	702,239
Unearned property taxes	20,926,000	-	20,926,000
Unearned revenue	774,404	-	774,404
Due to others	25,521	-	25,521
Unamortized bond premium	26,618	79,853	106,471
Noncurrent liabilities			
Due within one year	817,177	762,015	1,579,192
Due in more than one year	18,342,087	3,554,318	21,896,405
Total liabilities	44,222,247	5,658,418	49,880,665
NET ASSETS			
Invested in capital assets, net of related debt	56,259,355	4,069,985	60,329,340
Restricted for			
Retirement	1,614,342	-	1,614,342
Land acquisition	19,818	-	19,818
Land cash	9,788	-	9,788
Wetland mitigation	294,465	-	294,465
Debt service	1,159,256	224,488	1,383,744
Highways and streets	9,006,961	-	9,006,961
Health and welfare	5,116,090	-	5,116,090
Unrestricted	32,659,232	5,159,156	37,818,388
TOTAL NET ASSETS	\$ 106,139,307	\$ 9,453,629	\$ 115,592,936

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2010

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 8,754,778	\$ 1,981,328	\$ 651,030	\$ 383,570
Public safety	19,000,920	5,267,385	750,578	24,057
Highways and streets	6,339,081	718,371	2,381,820	2,186,935
Health and welfare	10,524,078	1,197,185	4,244,746	-
Culture and recreation	782,196	52,236	-	60,000
Interest	298,371	-	-	-
Total governmental activities	45,699,424	9,216,505	8,028,174	2,654,562
Business-Type Activities				
Nursing home	13,818,596	12,841,211	-	45,341
Total business-type activities	13,818,596	12,841,211	-	45,341
TOTAL PRIMARY GOVERNMENT	\$ 59,518,020	\$ 22,057,716	\$ 8,028,174	\$ 2,699,903

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,738,850)	\$ -	\$ (5,738,850)
	(12,958,900)	-	(12,958,900)
	(1,051,955)	-	(1,051,955)
	(5,082,147)	-	(5,082,147)
	(669,960)	-	(669,960)
	(298,371)	-	(298,371)
	(25,800,183)	-	(25,800,183)
	-	(932,044)	(932,044)
	-	(932,044)	(932,044)
	(25,800,183)	(932,044)	(26,732,227)
General revenues			
Taxes			
Property	20,854,815	-	20,854,815
Replacement	624,174	-	624,174
Sales	5,857,559	-	5,857,559
Income	1,184,365	-	1,184,365
Other	361,076	-	361,076
Investment income	353,166	85,687	438,853
Miscellaneous	248,859	33,849	282,708
Transfers	60,000	(60,000)	-
Total	29,544,014	59,536	29,603,550
CHANGE IN NET ASSETS	3,743,831	(872,508)	2,871,323
NET ASSETS, JANUARY 1, 2010	102,395,476	10,326,137	112,721,613
NET ASSETS, DECEMBER 31, 2010	\$ 106,139,307	\$ 9,453,629	\$ 115,592,936

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2010

	General	Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 9,420,914	\$ 1,394,591	\$ 13,945,228	\$ 36,515,738	\$ 61,276,471
Receivables					
Property taxes	10,427,000	470,000	-	9,079,000	19,976,000
Accounts	2,359,122	844,212	1,510	727,114	3,931,958
Accrued interest	21,455	-	534	26,926	48,915
Other	112,829	-	-	44,223	157,052
Prepaid items	176,682	68,349	-	53,616	298,647
Due from other funds	50,000	1,000	-	-	51,000
Due from other governments	-	143,336	-	-	143,336
Advances to other funds	-	-	-	957,250	957,250
Restricted assets					
Cash and investments	-	-	-	79,073	79,073
TOTAL ASSETS	\$ 22,568,002	\$ 2,921,488	\$ 13,947,272	\$ 47,482,940	\$ 86,919,702

	General	Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 466,127	\$ 105,561	\$ 143,573	\$ 1,188,067	\$ 1,903,328
Accrued payroll	477,724	136,516	-	115,145	729,385
Retainage payable	-	-	-	56,285	56,285
Deferred property taxes	10,427,000	470,000	-	9,079,000	19,976,000
Other deferred revenues	414,366	-	-	407,637	822,003
Due to others	16,431	-	-	-	16,431
Due to other funds	1,000	-	-	50,000	51,000
Advances from other funds	-	-	-	1,977,085	1,977,085
Total liabilities	11,802,648	712,077	143,573	12,873,219	25,531,517
FUND BALANCES					
Reserved for prepaid items	176,682	68,349	-	53,616	298,647
Reserved for long-term receivables	-	-	-	957,250	957,250
Reserved for retirement	-	-	-	1,614,342	1,614,342
Reserved for land acquisition	-	-	-	19,818	19,818
Reserved for land cash	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	294,465	294,465
Reserved for specific purpose	-	-	13,803,699	517,005	14,320,704
Reserved for debt service	-	-	-	1,958,087	1,958,087
Reserved for highways and streets	-	-	-	9,006,961	9,006,961
Reserved for health and welfare	-	2,141,062	-	2,975,028	5,116,090
Unreserved					
Designated for cash flow	-	-	-	101,357	101,357
Undesignated					
General Fund	10,588,672	-	-	-	10,588,672
Special Revenue Funds	-	-	-	10,029,186	10,029,186
Capital Projects Funds	-	-	-	7,072,818	7,072,818
Total fund balances	10,765,354	2,209,411	13,803,699	34,609,721	61,388,185
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,568,002	\$ 2,921,488	\$ 13,947,272	\$ 47,482,940	\$ 86,919,702

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, 2010

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 61,388,185
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds</p> <p>Capital assets</p>	58,400,730
<p>Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds</p>	396,500
<p>Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds</p> <p>Bonds payable</p>	(17,258,750)
Interest payable	(137,496)
Compensated absences	(1,871,774)
Net pension obligation	(15,348)
Net other postemployment benefit obligation	(13,392)
Unamortized bond premium	(26,617)
Deferred charges	313,582
<p>The net assets of the internal service funds are included in the governmental activities in the statement of net assets</p>	<u>4,963,687</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 106,139,307</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, 2010

	General	Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 16,724,557	\$ 492,863	\$ -	\$ 9,531,271	\$ 26,748,691
Licenses and permits	113,166	395,782	-	96,769	605,717
Intergovernmental	1,136,896	3,671,784	-	5,578,785	10,387,465
Charges for services	4,345,487	589,846	-	2,168,603	7,103,936
Fines and forfeits	740,414	-	-	57,196	797,610
Investment income	56,190	8,615	2,105	286,256	353,166
Miscellaneous	161,963	7,454	-	510,325	679,742
Total revenues	23,278,673	5,166,344	2,105	18,229,205	46,676,327
EXPENDITURES					
Current					
General government	6,266,801	-	698,406	1,264,447	8,229,654
Public safety	16,718,379	-	-	1,361,941	18,080,320
Highways and streets	-	-	-	6,071,362	6,071,362
Health and welfare	-	5,785,053	-	3,587,135	9,372,188
Culture and recreation	-	-	-	948,806	948,806
Debt service	-	-	-	352,617	352,617
Capital outlay	-	-	-	1,485,846	1,485,846
Total expenditures	22,985,180	5,785,053	698,406	15,072,154	44,540,793
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	293,493	(618,709)	(696,301)	3,157,051	2,135,534

	General	Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Bonds issued, at par	\$ -	\$ -	\$ -	\$ 16,000,000	\$ 16,000,000
Sale of capital assets	-	-	-	79,800	79,800
Transfers in	1,919,785	638,276	14,500,000	2,555,628	19,613,689
Transfers (out)	(1,479,500)	(49,500)	-	(18,024,689)	(19,553,689)
Total other financing sources (uses)	440,285	588,776	14,500,000	610,739	16,139,800
NET CHANGE IN FUND BALANCES	733,778	(29,933)	13,803,699	3,767,790	18,275,334
FUND BALANCES, JANUARY 1, 2010	10,031,576	2,239,344	-	30,841,931	43,112,851
FUND BALANCES, DECEMBER 31, 2010	\$ 10,765,354	\$ 2,209,411	\$ 13,803,699	\$ 34,609,721	\$ 61,388,185

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, 2010

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 18,275,334
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	2,626,300
Contributions of capital assets are reported only in the statement of activities	1,817,660
The proceeds from the issuance of long-term debt is reported as an other financing source in governmental funds but as an increase of principal outstanding in the statement of net assets	(16,000,000)
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	54,246
Issuance costs on bonds is expensed in governmental funds in the year incurred but capitalized on the statement of net assets	299,100
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	(3,029,268)
Loss on disposal of capital assets	(70,016)
Change in compensated absences	(157,733)
Change in net pension obligation	(15,348)
Change in net other postemployment benefit obligation	(4,629)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available	(26,630)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>(25,185)</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 3,743,831</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2010

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 2,969,998	\$ 5,788,663
Receivables		
Property taxes	-	950,000
Accounts	2,821,364	13,965
Accrued interest	693	2,997
Prepaid expenses	79,945	-
Inventory	19,664	-
Deferred charges	37,240	-
Restricted assets		
Cash and investments	237,220	-
	<u>6,166,124</u>	<u>6,755,625</u>
NONCURRENT ASSETS		
Advance to other funds	<u>1,019,835</u>	-
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	<u>7,922,096</u>	-
	<u>7,926,088</u>	-
	<u>8,945,923</u>	-
	<u>15,112,047</u>	<u>6,755,625</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2010

	Business- Type Activities	Governmental Activities Internal Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 704,171	\$ 77,393
Accrued payroll	249,644	-
Claims payable	295,685	406,554
Flexible benefit payable	-	9,090
Unearned property taxes	-	950,000
Unearned revenue	-	348,901
Compensated absences payable	192,015	-
Unamortized bond premium	79,853	-
Liabilities payable from restricted assets		
Interest payable	12,732	-
Revenue bonds payable	570,000	-
	<u>2,104,100</u>	<u>1,791,938</u>
NONCURRENT LIABILITIES		
Compensated absences payable	348,068	-
Revenue bonds payable	3,206,250	-
	<u>3,554,318</u>	<u>-</u>
	<u>5,658,418</u>	<u>1,791,938</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,069,985	-
Restricted for debt service	224,488	-
Unrestricted	5,159,156	4,963,687
	<u>\$ 9,453,629</u>	<u>\$ 4,963,687</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, 2010

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 12,841,211	\$ 4,907,536
OPERATING EXPENSES		
Administration	1,483,062	-
Operations	11,548,620	5,887,569
Depreciation	599,495	-
Total operating expenses	13,631,177	5,887,569
OPERATING INCOME (LOSS)	(789,966)	(980,033)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	915,899
Investment income	85,687	38,949
Other income	33,849	-
Loss on disposal of capital assets	(4,417)	-
Interest expense	(183,002)	-
Total nonoperating revenues (expenses)	(67,883)	954,848
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(857,849)	(25,185)
TRANSFERS		
Transfers (out)	(60,000)	-
Total transfers	(60,000)	-
CONTRIBUTIONS	45,341	-
CHANGE IN NET ASSETS	(872,508)	(25,185)
NET ASSETS, JANUARY 1, 2010	10,326,137	4,988,872
NET ASSETS, DECEMBER 31, 2010	\$ 9,453,629	\$ 4,963,687

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2010

	Business- Type Activities	Governmental Activities Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 11,908,382	\$ -
Receipts from interfund service transactions	-	4,947,564
Payments to suppliers	(3,951,939)	(5,514,138)
Payments to employees	(8,675,900)	-
Net cash from operating activities	<u>(719,457)</u>	<u>(566,574)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	915,899
Advance to other funds	234,814	-
Interfund transfers	(60,000)	-
Net cash from noncapital financing activities	<u>174,814</u>	<u>915,899</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(191,793)	-
Payment on revenue bonds	(547,500)	-
Payments for capital acquisition	(47,698)	-
Net cash from capital and related financing activities	<u>(786,991)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	<u>85,687</u>	<u>39,767</u>
Net cash from investing activities	<u>85,687</u>	<u>39,767</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,245,947)	389,092
CASH AND CASH EQUIVALENTS, JANUARY 1, 2010	<u>4,453,165</u>	<u>5,399,571</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2010	<u>\$ 3,207,218</u>	<u>\$ 5,788,663</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, 2010

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (789,966)	\$ (980,033)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	599,495	-
Receipts of miscellaneous income	33,849	-
Receipts of donations	29,050	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(995,728)	13,325
Prepaid expenses	3,274	412,808
Inventory	(5,357)	-
Accounts payable	230,794	35,459
Accrued payroll	15,973	-
Claims payable	137,347	(74,836)
Deferred revenue	-	26,703
Compensated absences payable	21,812	-
NET CASH FROM OPERATING ACTIVITIES	\$ (719,457)	\$ (566,574)
NONCASH TRANSACTIONS		
Contribution of capital assets	\$ 30,030	\$ -

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2010

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 6,149,627
Receivables	
Accounts	86,821
Accrued interest	<u>1,313</u>
 TOTAL ASSETS	 <u>\$ 6,237,761</u>
 LIABILITIES	
Due to others	<u>\$ 6,237,761</u>
 TOTAL LIABILITIES	 <u>\$ 6,237,761</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2010

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 Courthouse Expansion Fund accounts for revenues and expenditures associated with the Courthouse Expansion project. The funding is provided for by Build America Bonds Series 2010A and by Recovery Zone Bonds Series 2010B.

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. This fund was closed in the fiscal year ended December 31, 2010.

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, 2010 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, 2010.

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, 2010:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Illinois Funds	\$ 10,158	\$ 10,158	\$ -	\$ -
TOTAL	\$ 10,158	\$ 10,158	\$ -	\$ -

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 2009 attached as an enforceable lien on January 1, 2009, 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, 2010, and were payable in two installments on or about June 1, 2010 and September 1, 2010. 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 2010 tax levy has been recorded as receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 7,593,043	\$ 161,645	\$ -	\$ 7,754,688
Land right of way	1,563,146	-	-	1,563,146
Construction in progress	-	225,141	-	225,141
Total capital assets not being depreciated	9,156,189	386,786	-	9,542,975
Capital assets being depreciated				
Land improvements	1,819,211	-	-	1,819,211
Buildings and improvements	29,396,376	368,993	-	29,765,369
Vehicles	3,806,360	282,283	124,159	3,964,484
Equipment	4,575,063	430,734	283,525	4,722,272
Intangibles	-	143,803	-	143,803
Infrastructure	42,978,352	2,831,361	-	45,809,713
Total capital assets being depreciated	82,575,362	4,057,174	407,684	86,224,852
Less accumulated depreciation for				
Land improvements	816,552	91,546	-	908,098
Buildings and improvements	11,083,904	865,472	-	11,949,376
Vehicles	1,952,758	352,622	124,159	2,181,221
Equipment	2,518,158	318,686	213,509	2,623,335
Infrastructure	18,304,125	1,400,942	-	19,705,067
Total accumulated depreciation	34,675,497	3,029,268	337,668	37,367,097
Total capital assets being depreciated, net	47,899,865	1,027,906	70,016	48,857,755
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 57,056,054	\$ 1,414,692	\$ 70,016	\$ 58,400,730

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	770,918	5,568	-	776,486
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	817,342	28,605	15,436	830,511
Equipment	954,387	29,816	15,875	968,328
Total capital assets being depreciated	<u>14,719,176</u>	<u>63,989</u>	<u>31,311</u>	<u>14,751,854</u>
Less accumulated depreciation for				
Improvements	275,262	59,159	-	334,421
Buildings	4,701,292	445,709	-	5,147,001
Furniture and fixtures	698,453	32,762	11,337	719,878
Equipment	582,150	61,865	15,557	628,458
Total accumulated depreciation	<u>6,257,157</u>	<u>599,495</u>	<u>26,894</u>	<u>6,829,758</u>
Total capital assets being depreciated, net	<u>8,462,019</u>	<u>(535,506)</u>	<u>4,417</u>	<u>7,922,096</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 8,466,011</u>	<u>\$ (535,506)</u>	<u>\$ 4,417</u>	<u>\$ 7,926,088</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 406,500
Public safety	540,026
Health and welfare	343,190
Culture and recreation	49,396
Highway and streets	<u>1,690,156</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 3,029,268</u></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, 2010	Additions	Reductions	December 31, 2010	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,714,041	\$ 169,935	\$ 12,202	\$ 1,871,774	\$ 187,177
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,441,250	-	182,500	1,258,750	190,000
General Obligation Alternate Revenue Source Bonds					
Taxable Series 2010A	-	10,030,000	-	10,030,000	440,000
Taxable Series 2010B	-	5,970,000	-	5,970,000	-
Net pension obligation	-	15,348	-	15,348	-
Other postemployment benefit	8,763	4,629	-	13,392	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,164,054	\$ 16,189,912	\$ 194,702	\$ 19,159,264	\$ 817,177
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 518,271	\$ 209,464	\$ 187,652	\$ 540,083	\$ 192,015
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	4,323,750	-	547,500	3,776,250	570,000
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,842,021	\$ 209,464	\$ 735,152	\$ 4,316,333	\$ 762,015

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 semiannually 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
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	\$5,035,000	\$ 741,675	\$ 5,776,675

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

Fiscal Year	Lease Payments
2011	\$ 973,512
2012	972,512
2013	970,312
2014	971,812
2015	967,012
2016	969,656
Total lease payments	5,824,816
Less interest and expenses	(789,816)
NET LEASE RECEIVABLE	\$ 5,035,000

General Obligation Alternate Revenue Source Bonds

General Obligation Alternate Revenue Source Taxable Build America Bonds, Series 2010A, \$10,030,000 issued on October 14, 2010, to finance the renovation and expansion of the County Courthouse and the preliminary design work for the County Jail expansion. The Series 2010A bear interest at .92% - 4.89%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2025 in amounts ranging from \$205,000 - \$1,020,000.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Alternate Revenue Source Bonds (Continued)

General Obligation Alternate Revenue Source Taxable Recovery Zone Economic Development Bonds, Series 2010B, \$5,970,000 issued on October 14, 2010, to finance the renovation and expansion of the County Courthouse. The Series 2010B bear interest at 4.89% - 5.39%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2025 through December 15, 2029 in amounts ranging from \$885,000 - \$1,385,000.

The General Obligation Alternate Revenue Source Taxable Bonds Series 2010A and 2010B, maturing through January 1, 2029, are payable from a pledge of sales taxes and host community fees, with a remaining total pledge of \$24,727,561 as of December 31, 2010. There was no repayment of principal and interest during the year ended December 31, 2010.

Debt service to maturity on the bonds is as follows:

Fiscal Year Ending	Series 2010A Build America Bonds			Series 2010B Economic Recovery Zone Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2011	\$ 440,000	\$ 382,228	\$ 822,228	\$ -	\$ 362,654	\$ 362,654
2012	510,000	322,798	832,798	-	310,108	310,108
2013	520,000	316,882	836,882	-	310,108	310,108
2014	545,000	308,510	853,510	-	310,108	310,108
2015	580,000	297,555	877,555	-	310,108	310,108
2016	615,000	284,157	899,157	-	310,108	310,108
2017	655,000	268,598	923,598	-	310,108	310,108
2018	700,000	249,406	949,406	-	310,108	310,108
2019	745,000	226,726	971,726	-	310,108	310,108
2020	790,000	200,353	990,353	-	310,108	310,108
2021	845,000	170,412	1,015,412	-	310,108	310,108
2022	900,000	136,696	1,036,696	-	310,108	310,108
2023	960,000	98,986	1,058,986	-	310,108	310,108
2024	1,020,000	56,842	1,076,842	-	310,108	310,108
2025	205,000	10,024	215,024	885,000	310,108	1,195,108
2026	-	-	-	1,160,000	266,832	1,426,832
2027	-	-	-	1,230,000	207,788	1,437,788
2028	-	-	-	1,310,000	143,950	1,453,950
2029	-	-	-	1,385,000	74,652	1,459,652
TOTAL	\$10,030,000	\$ 3,330,173	\$13,360,173	\$ 5,970,000	\$ 5,397,388	\$11,367,388

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2010 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental	50,000	-
Health		
General	1,000	-
Nonmajor Governmental		
General	-	50,000
TOTAL	<u>\$ 51,000</u>	<u>\$ 51,000</u>

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

- \$50,000 due from in the General Fund is due from the Nonmajor Governmental Funds (Community Outreach Building) for start-up costs. It will be repaid within one year.

Advances from/to other funds at December 31, 2010 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Nursing Home		
Nonmajor Governmental	\$ 1,019,835	\$ -
Nonmajor Governmental		
Nursing Home	-	1,019,835
Nonmajor Governmental	957,250	957,250
TOTAL	<u>\$ 1,977,085</u>	<u>\$ 1,977,085</u>

During the fiscal year 2006, the Nursing Home Fund advanced the Nonmajor Governmental Funds (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 2010, a payment of \$234,814 was made.

During the fiscal year 2007, the Nonmajor Governmental Funds (Community Outreach Building Fund) was advanced \$1,500,000 from the Nonmajor Governmental Funds (Capital Improvement Reserve Fund). The amount will be repaid in future years. In fiscal year 2010, a payment of \$287,750 was made.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Transfers to/from other funds at December 31, 2010 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,500	\$ 595,000
Nonmajor Governmental	1,914,285	884,500
Health		
General	595,000	5,500
Nonmajor Governmental	43,276	44,000
Courthouse Expansion		
Nonmajor Governmental	14,500,000	-
Nursing Home		
Nonmajor Governmental	-	60,000
Nonmajor Governmental		
General	884,500	1,914,285
Health	44,000	43,276
Courthouse Expansion	-	14,500,000
Nursing Home	60,000	-
Nonmajor Governmental	1,567,128	1,567,128
TOTAL	<u>\$ 19,613,689</u>	<u>\$ 19,613,689</u>

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

- \$595,000 was transferred from the General Fund to the Health Fund: \$385,000 for FICA and IMRF costs and \$210,000 for building maintenance. This transfer will not be repaid.
- \$1,914,285 was transferred from the Nonmajor Governmental Funds to the General Fund; \$1,668,387 from the Building Fund to close the fund, \$200,284 from the Working Cash Fund to close the fund, \$36,614 from the Mental Health Fund to reimburse costs and \$9,000 from the Probation Fund for operating costs. These transfers will not be repaid.
- \$884,500 was transferred from the General Fund to the Nonmajor Governmental Funds; \$720,500 to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis, \$100,000 to the Special Projects Fund that is a yearly allocation, \$50,000 to the PBC Maintenance Fund for building costs 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)

- \$14,500,000 was transferred from the Nonmajor Governmental Funds to the Courthouse Expansion Funds; \$8,642,374 from the Build America Bonds Fund and \$5,857,626 from the Recovery Zone Bonds Fund for Courthouse Expansion funding. These transfers will not be repaid.
- \$1,567,128 was transferred between the Nonmajor Governmental Funds; \$450,462 was transferred to the Community Outreach Building Fund for building costs (\$175,000 from the Veteran's Assistance Fund, \$175,000 from the PBC Maintenance Fund, \$50,000 from the County Farm Fund and \$50,000 from the Document Storage Fund), \$400,000 was transferred to the Jail Expansion Fund from the Build America Bonds Fund for future jail expansion costs, \$350,000 was transferred to the Highway Fund from the County Motor Fuel Tax Fund to repay amounts due from prior years, \$186,044 was transferred to the Engineering Fund for amounts due from prior years (\$118,497 from the Federal Highway Matching Fund and \$67,547 from the Aid to Bridges Fund), \$75,000 was transferred to the Broadband Grant Fund from the Special Project Fund for Broadband expenditures, \$62,650 was transferred from the Capital Improvement Reserve Fund to the PBC Maintenance Fund for future renewal and replacement projects, \$17,000 was transferred to the Asset Replacement Fund for computers (\$10,000 from the Special Projects Fund, \$3,000 from the Community Services Fund, \$3,000 from the Veteran's Assistance Fund and \$1,000 from the Mental Health Fund), \$12,172 was transferred from the Mental Health Fund to the Drug Court Fund for drug court services, \$7,000 was transferred to the Community Services Fund from the Senior Services Fund to reimburse costs related to the annual grant program, \$5,000 was transferred to the PBC Administration Fund from the Community Outreach Building Fund to reimburse costs, and \$2,200 was transferred to the Opportunity Fund from the Land Acquisition Fund to close the 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. 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, 2010.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

For insured programs, there have been no significant reductions in insurance coverage. 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, 2010.

Changes in the Tort and Liability Insurance Fund and Nursing Home Fund claims payable in fiscal year 2010 and 2009 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
2009	\$ 607,687	\$ 288,120	\$ 256,079	\$ 639,728
2010	639,728	935,402	872,891	702,239

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.

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.

8. CONTINGENT LIABILITIES (Continued)

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 as well as possible current year rate increases. At December 31, 2010, the amount of potential paybacks or receipts resulting from the rate adjustments had not been determined by IDHFS and, accordingly, no liability or receivable 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 IMRF as specified by statute. The employer contribution for the year ended December 31, 2010 was 9.52% of covered payroll. The employer required contribution rate for the year ended December 31, 2010 was 11.06%.

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 IMRF as specified by statute. The employer contribution for the year ended December 31, 2010 was 15.99% of covered payroll. The employer required contribution rate for the year ended December 31, 2010 was 16.00%.

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, 2010 was 19.56% of covered payroll. The employer required contribution rate for the year ended December 31, 2010 was 21.56%.

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, 2008	December 31, 2008	December 31, 2008
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	30 Years, Open	30 Years, Open	30 Years, Open
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)	2008	\$ 1,483,400	\$ 32,675	\$ 1,083,652
	2009	1,563,321	35,753	1,173,652
	2010	2,011,299	42,282	1,418,872
Actual contribution	2008	\$ 1,483,400	\$ 32,675	\$ 1,083,070
	2009	1,563,321	35,753	1,173,652
	2010	2,011,244	38,609	1,407,252
Percentage of APC contributed	2008	100.00%	100.00%	100.00%
	2009	100.00%	100.00%	100.00%
	2010	99.99%	91.31%	99.18%
Net pension obligation (NPO)	2008	\$ -	\$ -	\$ -
	2009	-	-	-
	2010	55	3,673	11,620

c. Funded Status

The funded status of the plans as of December 31, 2010 is based on actuarial valuations performed as of December 31, 2010 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)	\$ 47,665,886	\$ 1,421,976	\$ 23,504,042
Actuarial value of plan assets	37,116,232	1,159,330	12,822,308
Unfunded actuarial accrued liability (UAAL)	10,549,654	262,646	10,681,734
Funded ratio (actuarial value of plan assets/AAL)	77.87%	81.53%	54.55%
Covered payroll (active plan members)	\$ 18,185,340	\$ 264,264	\$ 6,581,041
UAAL as a percentage of covered payroll	58.01%	99.39%	162.31%

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.

d. Net Pension Obligation

The NPO has been calculated as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual required contribution	\$ 2,011,299	\$ 42,282	\$ 1,418,872
Interest on net pension obligation	-	-	-
Adjustment to annual required contributions	-	-	-
Annual pension cost	2,011,299	42,282	1,418,872
Contributions made	2,011,244	38,609	1,407,252
Increase in net pension obligation	55	3,673	11,620
Net pension obligation (asset), beginning of year	-	-	-
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ 55	\$ 3,673	\$ 11,620

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 \$468 to \$660 monthly for single coverage and \$938 to \$1,526 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.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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, 2010, membership consisted of:

	County	DCFPD
Retirees and beneficiaries currently receiving benefits	15	-
Terminated employees entitled to benefits but not yet receiving them	-	-
Active employees	476	4
TOTAL	491	4
Participating employers	1	1

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, 2009 and 2010 is as follows:

	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
County	December 31, 2010	25,351	20,995	82.8%	12,543
DCFPD	December 31, 2008	308	-	0.0%	308
DCFPD	December 31, 2009	268	-	0.0%	576
DCFPD	December 31, 2010	273	-	0.0%	849

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

The net OPEB obligation as of December 31, 2010 was calculated as follows:

	County	DCFPD
Annual required contribution	\$ 25,215	\$ 263
Interest on net OPEB obligation	409	29
Adjustment to annual required contribution	(273)	(19)
Annual OPEB cost	25,351	273
Contributions made	20,995	-
Increase in net OPEB obligation	4,356	273
Net OPEB obligation, beginning of year	8,187	576
NET OPEB OBLIGATION, END OF YEAR	\$ 12,543	\$ 849

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2010 was as follows:

	County	DCFPD
Actuarial accrued liability (AAL)	\$ 638,968	\$ 8,155
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	638,968	8,155
Funded ratio (actuarial value of plan assets/AAL)	0.0%	0.0%
Covered payroll (active plan members)	\$ 26,137,315	\$ 298,030
UAAL as a percentage of covered payroll	2.4%	2.7%

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.

10. OTHER POSTEMPLOYMENT BENEFITS (OBEB) (Continued)

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

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, 2010 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 funded 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, 2010 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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 17,026,000	\$ 17,026,000	\$ 16,724,557
Licenses and permits	105,000	105,000	113,166
Intergovernmental	1,160,000	1,160,000	1,136,896
Charges for services	4,607,800	4,607,800	4,345,487
Fines and forfeits	914,000	914,000	740,414
Investment income	225,000	225,000	56,190
Miscellaneous	196,200	196,200	161,963
Total revenues	24,234,000	24,234,000	23,278,673
EXPENDITURES			
General government	6,980,100	7,022,100	6,266,801
Public safety	17,457,300	17,799,800	16,718,379
Total expenditures	24,437,400	24,821,900	22,985,180
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(203,400)	(587,900)	293,493
OTHER FINANCING SOURCES (USES)			
Transfers in			
Working cash	-	-	200,284
Health	5,000	5,000	5,500
Mental health	41,000	41,000	36,614
Probation	9,000	9,000	9,000
Building	1,650,000	1,650,000	1,668,387
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(595,000)	(595,000)	(595,000)
History room	(14,000)	(14,000)	(14,000)
Asset replacement	(668,000)	(698,000)	(720,500)
Special projects	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	278,000	248,000	440,285
NET CHANGE IN FUND BALANCE	\$ 74,600	\$ (339,900)	733,778
FUND BALANCE, JANUARY 1, 2010			10,031,576
FUND BALANCE, DECEMBER 31, 2010			\$ 10,765,354

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 495,000	\$ 495,000	\$ 492,863
Licenses and permits	395,600	395,600	395,782
Intergovernmental	4,045,700	4,045,700	3,671,784
Charges for services	671,500	671,500	589,846
Investment income	20,000	20,000	8,615
Miscellaneous	20,100	20,100	7,454
Total revenues	<u>5,647,900</u>	<u>5,647,900</u>	<u>5,166,344</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,809,900	4,809,900	4,447,675
Capital improvements	24,000	24,000	4,783
Commodities and services	1,214,400	1,214,400	1,065,278
Supplies and materials	340,000	340,000	267,317
Total expenditures	<u>6,388,300</u>	<u>6,388,300</u>	<u>5,785,053</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(740,400)</u>	<u>(740,400)</u>	<u>(618,709)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	595,000	595,000	595,000
Solid Waste Program Fund	12,000	12,000	12,000
Senior Services Fund	32,000	32,000	31,276
Transfers (out)			
General Fund	(5,000)	(5,000)	(5,500)
Asset Replacement Fund	(44,000)	(44,000)	(44,000)
Total other financing sources (uses)	<u>590,000</u>	<u>590,000</u>	<u>588,776</u>
NET CHANGE IN FUND BALANCE	<u>\$ (150,400)</u>	<u>\$ (150,400)</u>	<u>(29,933)</u>
FUND BALANCE, JANUARY 1, 2010			<u>2,239,344</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 2,209,411</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2010

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
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%
2010	37,116,232	47,665,886	77.87%	10,549,654	18,185,340	58.01%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2010

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)
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%
2010	1,159,330	1,421,976	81.53%	262,646	264,264	99.39%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2010

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)
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%
2010	12,822,308	23,504,042	54.55%	10,681,734	6,581,041	162.31%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2010

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)
2008	\$ -	\$ 299,673	0.00%	\$ 299,673	\$ 25,112,777	1.19%
2009	-	299,673	0.00%	299,673	25,112,777	1.19%
2010	-	647,123	0.00%	647,123	26,435,345	2.45%

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, 2010

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	2,011,244	2,011,299	99.99%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2010

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	38,609	42,282	91.31%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2010

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	1,407,252	1,418,872	99.18%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2010

Actuarial Valuation Date <u>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%
2010	20,995	25,741	81.56%

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, 2010

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 Circuit Clerk Operations and Administration Capital Improvement Reserve Funds which are 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>
Forest Preserve District	\$ 103,267
Opportunity	91,325
Broadband Grant	54,900



**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, 2010

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 7,895,000	\$ 7,895,000	\$ 7,912,307
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,991,016
Replacement taxes	650,000	650,000	606,143
Inheritance tax	70,000	70,000	327,978
Mobile home tax	10,000	10,000	-
TIF surplus	-	-	29,489
Sales tax (.01)	375,000	375,000	289,622
Sales tax (.0025)	4,500,000	4,500,000	4,179,210
Local use tax	225,000	225,000	203,329
State income tax	1,300,000	1,300,000	1,184,365
Games tax	1,000	1,000	1,098
Total taxes	17,026,000	17,026,000	16,724,557
LICENSES AND PERMITS			
Cremation permits	2,500	2,500	9,050
Beer and liquor licenses	2,000	2,000	3,025
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	47,699
Building permits	50,000	50,000	52,942
Raffle permits	-	-	40
Temporary sign permits	500	500	360
Total licenses and permits	105,000	105,000	113,166
INTERGOVERNMENTAL			
Federal grants	405,000	405,000	420,762
State grants	755,000	755,000	716,134
Total intergovernmental	1,160,000	1,160,000	1,136,896
CHARGES FOR SERVICES			
Office fees	1,800,500	1,800,500	1,741,198
Passport fees	20,000	20,000	11,350
Marriage licenses	15,000	15,000	17,265
Revenue stamps	150,000	150,000	140,211
Copying services	49,300	49,300	46,889
Early voting	9,000	9,000	4,099
GIS recording fee	245,000	245,000	194,971
Assessments	4,000	4,000	1,349
Administrative fees	28,000	28,000	1,380
Regional plan commission	7,000	7,000	7,000
Contract policing	50,000	50,000	44,289
Recordings	325,000	325,000	260,284
Work release	25,000	25,000	12,511
Police communications	116,000	116,000	122,206
Zoning hearing fees	8,000	8,000	7,467
Communication contracts	939,000	939,000	957,725
Electronic monitoring	50,000	50,000	43,956
Leads connection	3,000	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, 2010

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Drug testing	\$ 7,000	\$ 7,000	\$ 5,910
Private pay	2,000	2,000	12,284
Victim impact panel	10,000	10,000	13,320
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,478
In-house copies	27,000	27,000	25,333
In-house printing	40,000	40,000	42,887
Building reinspection	1,000	1,000	275
Police special event reimbursements	100,000	100,000	32,300
Police partnerships	420,000	420,000	429,597
Workers' compensation salary	-	-	14,069
Community outreach building rental	113,000	113,000	113,000
Medical costs	30,000	30,000	25,684
	<hr/>		
Total charges for services	4,607,800	4,607,800	4,345,487
	<hr/>		
FINES AND FORFEITS			
Traffic fines	400,000	400,000	392,237
Criminal fines	400,000	400,000	262,678
Court system fees	65,000	65,000	67,166
Zoning violation fees	3,000	3,000	500
Forfeits - DUI	10,000	10,000	-
Bond fees	11,000	11,000	8,769
Drug fines	25,000	25,000	9,064
	<hr/>		
Total fines and forfeits	914,000	914,000	740,414
	<hr/>		
INVESTMENT INCOME	225,000	225,000	56,190
	<hr/>		
MISCELLANEOUS			
Sale of property	2,000	2,000	-
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telecommunications commission	40,000	40,000	14,376
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	30,418
Sale of publications	100	100	3
Prisoner - medical	-	-	6,117
Prisoner - transportation	7,000	7,000	2,483
Prepaid judicial copies	2,000	2,000	1,705
Reimbursements	35,000	35,000	16,790
Unclaimed fees	10,000	10,000	16,361
Facilities management miscellaneous	-	-	100
Other miscellaneous	40,100	40,100	43,952
	<hr/>		
Total miscellaneous	196,200	196,200	161,963
	<hr/>		
TOTAL REVENUES	\$ 24,234,000	\$ 24,234,000	\$ 23,278,673
	<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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 245,000	\$ 245,000	\$ 194,971
Miscellaneous			
E-911	25,000	25,000	25,000
Total information management office	270,000	270,000	219,971
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,000	2,000	3,025
Raffle permits	-	-	40
Landfill licenses	-	-	50
Total licenses and permits	2,000	2,000	3,115
Charges for services			
Marriage licenses	15,000	15,000	17,265
Office fees	35,000	35,000	52,688
Passport fees	20,000	20,000	11,350
Revenue stamps	150,000	150,000	140,211
Copying services	48,000	48,000	45,700
Recordings	325,000	325,000	260,283
Total charges for services	593,000	593,000	527,497
Total County Clerk and Recorder	595,000	595,000	530,612
Treasurer			
Charges for services			
Office fees	45,000	45,000	46,100
Investment income			
Interest	204,000	204,000	50,657
Interest - government	16,000	16,000	3,194
Total investment income	220,000	220,000	53,851
Total Treasurer	265,000	265,000	99,951
Supervisor of Assessments			
Intergovernmental			
State grant	40,000	40,000	36,184
Charges for services			
Assessments	4,000	4,000	1,349

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 225
Total Supervisor of Assessments	45,000	45,000	37,758
Elections			
Intergovernmental			
Salary reimbursements	17,000	17,000	23,535
Federal grants	-	-	25,876
Total intergovernmental	17,000	17,000	49,411
Charges for services			
Early voting	9,000	9,000	4,099
Copying services	1,000	1,000	1,187
Total charges for services	10,000	10,000	5,286
Total elections	27,000	27,000	54,697
Regional office of education			
Intergovernmental			
State grants - operating	90,000	90,000	46,461
Total regional office of education	90,000	90,000	46,461
Planning and zoning			
Licenses and permits			
Building permits	50,000	50,000	52,942
Temporary sign permits	500	500	360
Total licenses and permits	50,500	50,500	53,302
Charges for services			
Building reinspection	1,000	1,000	275
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	7,467
Copying services	300	300	2
Total charges for services	16,300	16,300	14,744
Fines and forfeits			
Code violations	3,000	3,000	500
Miscellaneous			
Sale of publications	100	100	3
Other miscellaneous	100	100	270
Total miscellaneous	200	200	273
Total planning and zoning	70,000	70,000	68,819

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 7,895,000	\$ 7,895,000	\$ 7,912,307
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,991,016
Replacement taxes	650,000	650,000	606,143
Inheritance tax	70,000	70,000	327,978
Mobile home tax	10,000	10,000	-
TIF surplus	-	-	29,489
Sales tax (.01)	375,000	375,000	289,622
Sales tax (.0025)	4,500,000	4,500,000	4,179,210
Local use tax	225,000	225,000	203,329
State income tax	1,300,000	1,300,000	1,184,365
Games tax	1,000	1,000	1,098
Total taxes	<u>17,026,000</u>	<u>17,026,000</u>	<u>16,724,557</u>
Licenses and permits			
Franchise fees	50,000	50,000	47,699
Intergovernmental			
5311 VAC grant	375,000	375,000	360,456
Other grants	-	-	15,000
Total intergovernmental	<u>375,000</u>	<u>375,000</u>	<u>375,456</u>
Miscellaneous			
Sale of property	2,000	2,000	-
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	10,000	10,000	16,361
Telephone	38,000	38,000	38,000
Other miscellaneous	1,000	1,000	5,050
Total miscellaneous	<u>56,000</u>	<u>56,000</u>	<u>64,069</u>
Total other	<u>17,507,000</u>	<u>17,507,000</u>	<u>17,211,781</u>
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,478
In-house copies	27,000	27,000	25,333
In-house printing	40,000	40,000	42,887
Workers' compensation salary reimbursement	-	-	14,069
Total charges for services	<u>81,000</u>	<u>81,000</u>	<u>95,967</u>
Miscellaneous			
Facilities management miscellaneous	-	-	100
Total facilities management	<u>81,000</u>	<u>81,000</u>	<u>96,067</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ 113,000	\$ 113,000	\$ 113,000
Total community outreach building	113,000	113,000	113,000
Total general government	19,063,000	19,063,000	18,479,117
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	3,000	3,000	1,380
Total Sheriff's merit commission	3,000	3,000	1,380
Circuit Clerk			
Charges for services			
Office fees	570,000	570,000	610,946
County fees	840,000	840,000	672,646
Administration fees	25,000	25,000	-
Total charges for services	1,435,000	1,435,000	1,283,592
Fines and forfeits			
Traffic fines	400,000	400,000	392,237
Criminal fines	400,000	400,000	262,678
Drug fines	25,000	25,000	9,064
Total fines and forfeits	825,000	825,000	663,979
Investment income			
Interest	5,000	5,000	2,340
Total Circuit Clerk	2,265,000	2,265,000	1,949,911
Judiciary			
Fines and forfeits			
Court system fees	65,000	65,000	67,166
Miscellaneous			
Prepaid judicial copies	2,000	2,000	1,705
Total judiciary	67,000	67,000	68,871
Court services			
Intergovernmental			
State grant - operating	165,000	165,000	178,762
State aid	4,000	4,000	4,977
Total intergovernmental	169,000	169,000	183,739

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Charges for services			
Leads connection	\$ 3,000	\$ 3,000	\$ 3,000
Drug testing	7,000	7,000	5,910
Private pay	2,000	2,000	12,284
Victim impact panel	10,000	10,000	13,320
Total charges for services	<u>22,000</u>	<u>22,000</u>	<u>34,514</u>
 Total court services	 <u>191,000</u>	 <u>191,000</u>	 <u>218,253</u>
 Coroner			
Licenses and permits			
Cremation permits	2,500	2,500	9,050
 Charges for services			
Office fees	500	500	120
 Total coroner	 <u>3,000</u>	 <u>3,000</u>	 <u>9,170</u>
 Sheriff			
Intergovernmental			
State sheriff schooling	-	-	13,642
 Charges for services			
Office fees	200,000	200,000	255,618
Contract policing	50,000	50,000	44,289
Special event salary reimbursement	100,000	100,000	32,300
Police partnerships	420,000	420,000	429,597
Total charges for services	<u>770,000</u>	<u>770,000</u>	<u>761,804</u>
 Fines and forfeits			
Forfeits - DUI	10,000	10,000	-
 Miscellaneous			
Tower rental	30,000	30,000	30,417
 Total sheriff	 <u>810,000</u>	 <u>810,000</u>	 <u>805,863</u>
 Sheriff's communication			
Charges for services			
Police communications	116,000	116,000	122,206
Communication contracts	939,000	939,000	957,725
Total charges for services	<u>1,055,000</u>	<u>1,055,000</u>	<u>1,079,931</u>
 Total sheriff's communication	 <u>1,055,000</u>	 <u>1,055,000</u>	 <u>1,079,931</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Intergovernmental			
Social security incentive program	\$ 4,000	\$ 4,000	\$ 6,000
State sheriff schooling	14,000	14,000	6,518
Total intergovernmental	<u>18,000</u>	<u>18,000</u>	<u>12,518</u>
Charges for services			
Electronic monitoring	50,000	50,000	43,956
Work release	25,000	25,000	12,511
Medical costs	30,000	30,000	25,684
Total charges for services	<u>105,000</u>	<u>105,000</u>	<u>82,151</u>
Fines and forfeits			
Bond fees	11,000	11,000	8,769
Miscellaneous			
Telecommunications commission	40,000	40,000	14,376
Prisoner - transportation	7,000	7,000	2,483
Prisoner - medical	-	-	6,117
Total miscellaneous	<u>47,000</u>	<u>47,000</u>	<u>22,976</u>
Total sheriff's corrections	<u>181,000</u>	<u>181,000</u>	<u>126,414</u>
State's attorney			
Intergovernmental			
State grant - operating	175,000	175,000	170,039
State aid - IV program	95,000	95,000	68,817
State grant - victim witness	26,000	26,000	24,500
Total intergovernmental	<u>296,000</u>	<u>296,000</u>	<u>263,356</u>
Charges for services			
Office fees	110,000	110,000	103,080
Miscellaneous			
Other miscellaneous	-	-	405
Total state's attorney	<u>406,000</u>	<u>406,000</u>	<u>366,841</u>
Public defender			
Miscellaneous			
Client reimbursement	35,000	35,000	16,790
Intergovernmental			
State reimbursement	100,000	100,000	92,182
Total public defender	<u>135,000</u>	<u>135,000</u>	<u>108,972</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State grant - operating	\$ -	\$ -	\$ 3,791
Federal grant - operating	30,000	30,000	34,431
Total intergovernmental	<u>30,000</u>	<u>30,000</u>	<u>38,222</u>
Total emergency services	<u>30,000</u>	<u>30,000</u>	<u>38,222</u>
Local emergency plan commission			
Intergovernmental			
State grant - operating	25,000	25,000	25,728
Total local emergency plan commission	<u>25,000</u>	<u>25,000</u>	<u>25,728</u>
Total public safety	<u>5,171,000</u>	<u>5,171,000</u>	<u>4,799,556</u>
TOTAL REVENUES	<u><u>\$ 24,234,000</u></u>	<u><u>\$ 24,234,000</u></u>	<u><u>\$ 23,278,673</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 439,600	\$ 439,600	\$ 426,816
Finance	629,500	629,500	561,207
County Clerk and Recorder	614,600	614,600	574,876
Regional Superintendent of Schools	182,600	182,600	176,929
Treasurer	313,100	313,100	301,525
Supervisor of Assessments	516,700	516,700	465,752
Elections	461,400	488,400	443,134
Planning and zoning	469,200	469,200	391,439
Information management office	809,400	809,400	767,391
Other	885,000	900,000	773,994
Facilities management	1,578,000	1,578,000	1,402,413
Community outreach building	163,000	163,000	63,325
Total general government	7,062,100	7,104,100	6,348,801
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	6,980,100	7,022,100	6,266,801
PUBLIC SAFETY			
Circuit Clerk	1,230,900	1,230,900	1,088,891
Judiciary	555,400	555,400	536,238
Court services	1,256,400	1,370,400	1,245,264
Jury commission	129,400	129,400	111,235
Coroner	201,500	201,500	190,208
Sheriff	5,649,000	5,619,000	5,338,453
Sheriff's auxiliary	12,000	12,000	5,821
Sheriff's merit commission	34,000	34,000	26,148
Sheriff's communication	2,361,900	2,361,900	2,219,502
Sheriff's corrections	3,401,000	3,657,000	3,494,034
State's attorney	1,673,700	1,673,700	1,596,302
Public defender	824,000	824,000	759,517
Emergency services	136,100	136,100	113,039
Local emergency plan commission	25,000	27,500	25,727
Total public safety	17,490,300	17,832,800	16,750,379
Less chargebacks to other funds	(33,000)	(33,000)	(32,000)
Net public safety	17,457,300	17,799,800	16,718,379
TOTAL EXPENDITURES	\$ 24,437,400	\$ 24,821,900	\$ 22,985,180

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 240,000	\$ 240,000	\$ 236,183
Board and commissions	70,000	70,000	71,095
Overtime	7,500	7,500	7,477
Longevity pay	2,000	2,000	1,681
Deferred compensation	8,000	8,000	7,924
FICA	26,000	26,000	21,740
IMRF	19,000	19,000	21,037
Health insurance	16,000	16,000	15,544
Life insurance	300	300	317
Unemployment insurance	200	200	150
Total salaries and benefits	<u>389,000</u>	<u>389,000</u>	<u>383,148</u>
Commodities and services			
Travel	18,000	18,000	13,742
Meetings	700	700	1,042
Memberships	6,000	6,000	6,295
Maintenance - vehicles	400	400	704
Telephone	1,500	1,500	925
Postage	2,200	2,200	1,016
Commercial services	-	-	326
Employee recognition	-	-	245
Special programs	6,000	6,000	5,000
In-house copies	2,100	2,100	1,307
Copies - external	400	400	10
Per diem and expenses	8,000	8,000	8,323
Total commodities and services	<u>45,300</u>	<u>45,300</u>	<u>38,935</u>
Supplies and materials			
Supplies	5,200	5,200	4,733
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>4,733</u>
Total County Board	<u>\$ 439,600</u>	<u>\$ 439,600</u>	<u>\$ 426,816</u>
Finance			
Salaries and benefits			
Salaries	\$ 385,000	\$ 385,000	\$ 357,290
Overtime	8,000	8,000	7,788
Longevity pay	8,000	8,000	7,897
Deferred compensation	7,000	7,000	6,313
FICA	31,000	31,000	24,821
IMRF	37,000	37,000	34,093
Health insurance	75,000	75,000	73,461
Life insurance	1,500	1,500	1,109
Unemployment insurance	500	500	400
Total salaries and benefits	<u>553,000</u>	<u>553,000</u>	<u>513,172</u>
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	3,500	3,500	638
Total capital improvements	<u>4,000</u>	<u>4,000</u>	<u>638</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 6,000	\$ 6,000	\$ 389
School of instruction	4,000	4,000	240
Meetings - hosting	300	300	-
Public notices	200	200	103
Memberships	1,000	1,000	910
Maintenance - equipment	1,000	1,000	698
Maintenance - software	35,000	35,000	26,095
Telephone	1,000	1,000	960
Flexible benefits program	8,000	8,000	7,602
Postage	4,000	4,000	3,818
In-house copies	2,500	2,500	1,716
Commercial services	4,000	4,000	511
Total commodities and services	<u>67,000</u>	<u>67,000</u>	<u>43,042</u>
Supplies and materials			
Supplies	5,000	5,000	4,347
Periodicals and subscriptions	500	500	8
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,355</u>
Total finance	<u>\$ 629,500</u>	<u>\$ 629,500</u>	<u>\$ 561,207</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 375,000	\$ 375,000	\$ 362,221
Overtime	12,000	12,000	3,500
Longevity pay	10,000	10,000	7,450
Deferred compensation	3,000	3,000	2,496
FICA	30,000	30,000	26,536
IMRF	35,000	35,000	34,417
Health insurance	105,000	105,000	98,280
Life insurance	2,000	2,000	1,571
Unemployment insurance	1,000	1,000	450
Total salaries and benefits	<u>573,000</u>	<u>573,000</u>	<u>536,921</u>
Capital improvements			
Office furniture and equipment	400	400	39
Book restoration	1,000	1,000	1,193
Total capital improvements	<u>1,400</u>	<u>1,400</u>	<u>1,232</u>
Commodities and services			
Travel	1,500	1,500	749
School of instruction	200	200	70
Public notices	100	100	-
Memberships	600	600	610
Maintenance - equipment	4,500	4,500	4,054
Postage	14,000	14,000	13,363
In-house copies	5,400	5,400	4,129
Vital records	1,800	1,800	1,853
Total commodities and services	<u>28,100</u>	<u>28,100</u>	<u>24,828</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Supplies and materials			
Supplies	\$ 12,000	\$ 12,000	\$ 11,895
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>12,100</u>	<u>12,100</u>	<u>11,895</u>
Total County Clerk and Recorder	<u>\$ 614,600</u>	<u>\$ 614,600</u>	<u>\$ 574,876</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 96,000	\$ 96,000	\$ 100,958
Part-time	16,000	16,000	11,430
Longevity pay	1,800	1,800	1,583
FICA	9,000	9,000	8,606
IMRF	8,500	8,500	7,071
Health insurance	7,000	7,000	6,456
Life insurance	200	200	158
Unemployment insurance	500	500	311
Total salaries and benefits	<u>139,000</u>	<u>139,000</u>	<u>136,573</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>3,152</u>
Commodities and services			
Travel	8,500	8,500	8,389
Public notices	500	500	-
Memberships	2,200	2,200	1,857
Postage	2,100	2,100	2,000
Telephone	1,500	1,500	1,500
Rental of space	16,000	16,000	16,000
Rental of equipment	3,900	3,900	4,961
Total commodities and services	<u>34,700</u>	<u>34,700</u>	<u>34,707</u>
Supplies and materials			
Supplies	2,500	2,500	2,237
Books and subscriptions	400	400	260
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>2,497</u>
Total Regional Superintendent of Schools	<u>\$ 182,600</u>	<u>\$ 182,600</u>	<u>\$ 176,929</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 205,000	\$ 205,000	\$ 196,563
Overtime	5,000	5,000	3,581
Longevity pay	2,500	2,500	2,643
Deferred compensation	2,500	2,500	2,496
FICA	16,000	16,000	15,933
IMRF	18,800	18,800	18,812
Health insurance	21,000	21,000	20,328
Life insurance	700	700	634
Unemployment insurance	500	500	237
Total salaries and benefits	<u>272,000</u>	<u>272,000</u>	<u>261,227</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 1,726
School of instruction	800	800	702
Public notices	2,700	2,700	2,714
Memberships	700	700	695
Maintenance - equipment	500	500	500
Postage	21,000	21,000	21,128
In-house copies	900	900	340
Commercial services	6,300	6,300	6,300
Data processing services	1,000	1,000	315
Total commodities and services	<u>35,900</u>	<u>35,900</u>	<u>34,420</u>
Supplies and materials			
Supplies	4,500	4,500	5,179
Periodicals and subscriptions	700	700	699
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>5,878</u>
Total Treasurer	<u>\$ 313,100</u>	<u>\$ 313,100</u>	<u>\$ 301,525</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 270,000	\$ 270,000	\$ 266,343
Boards and commissions	29,000	29,000	29,300
Overtime	3,000	3,000	515
Longevity pay	4,000	4,000	3,247
Deferred compensation	5,000	5,000	4,442
FICA	24,000	24,000	21,309
IMRF	25,000	25,000	23,920
Health insurance	80,000	80,000	74,184
Life insurance	1,000	1,000	950
Unemployment insurance	1,000	1,000	550
Total salaries and benefits	<u>442,000</u>	<u>442,000</u>	<u>424,760</u>
Capital improvements			
Office furniture and small equipment	700	700	450
Computer equipment	3,200	3,200	3,110
Total capital improvements	<u>3,900</u>	<u>3,900</u>	<u>3,560</u>
Commodities and services			
Travel	2,000	2,000	1,407
School of instruction	1,500	1,500	160
Public notices	26,000	26,000	14,212
Memberships	500	500	500
Maintenance - equipment	1,300	1,300	679
Maintenance	7,500	7,500	5,232
Postage	12,000	12,000	5,399
In-house copies	1,600	1,600	1,471
Per diem and expenses	2,000	2,000	1,608
Commercial services	1,000	1,000	813
Professional services	5,500	5,500	450

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Commodities and services (Continued)			
Software	\$ 2,000	\$ 2,000	\$ 271
Data processing services	800	800	-
Total commodities and services	<u>63,700</u>	<u>63,700</u>	<u>32,202</u>
Supplies and materials			
Supplies	5,800	5,800	3,854
Mapping supplies	700	700	822
Periodicals and subscriptions	600	600	554
Total supplies and materials	<u>7,100</u>	<u>7,100</u>	<u>5,230</u>
Total Supervisor of Assessments	<u>\$ 516,700</u>	<u>\$ 516,700</u>	<u>\$ 465,752</u>
Elections			
Salaries and benefits			
Salaries	\$ 84,000	\$ 84,000	\$ 85,271
Part-time	2,000	2,000	-
Overtime	6,000	6,000	4,460
Longevity pay	3,000	3,000	2,879
FICA	7,000	7,000	6,128
IMRF	8,000	8,000	8,034
Health insurance	27,000	27,000	25,584
Life insurance	500	500	475
Unemployment insurance	500	500	168
Total salaries and benefits	<u>138,000</u>	<u>138,000</u>	<u>132,999</u>
Capital improvements			
Federal grant - capital - government	-	27,000	26,235
Office furniture and small equipment	200	200	563
Total capital improvements	<u>200</u>	<u>27,200</u>	<u>26,798</u>
Commodities and services			
Travel	1,500	1,500	1,750
School of instruction	200	200	-
Public notices	13,000	13,000	7,541
Memberships	100	100	-
Maintenance - equipment	6,000	6,000	857
Early voting expenses	2,400	2,400	-
Postage	10,000	10,000	4,806
In-house copies	2,000	2,000	6,761
Per diem and expenses	120,000	120,000	110,967
Commercial services	120,000	120,000	110,051
Data processing services	38,000	38,000	32,223
Total commodities and services	<u>313,200</u>	<u>313,200</u>	<u>274,956</u>
Supplies and materials			
Supplies	<u>10,000</u>	<u>10,000</u>	<u>8,381</u>
Total elections	<u>\$ 461,400</u>	<u>\$ 488,400</u>	<u>\$ 443,134</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning			
Salaries and benefits			
Salaries	\$ 307,000	\$ 307,000	\$ 265,996
Overtime	1,000	1,000	22
Longevity pay	2,500	2,500	1,380
Deferred compensation	4,000	4,000	4,279
FICA	24,000	24,000	19,110
IMRF	28,000	28,000	24,122
Health insurance	62,000	62,000	52,288
Life insurance	1,000	1,000	792
Unemployment insurance	500	500	271
Total salaries and benefits	<u>430,000</u>	<u>430,000</u>	<u>368,260</u>
Capital improvements			
Computer equipment	1,800	1,800	1,152
Commodities and services			
Travel	2,500	2,500	2,791
School of instruction	2,300	2,300	1,364
Public notices	4,000	4,000	1,606
Memberships	2,000	2,000	1,534
Maintenance - vehicles	2,500	2,500	3,000
Maintenance - equipment	300	300	-
Postage	3,000	3,000	710
In-house copies	600	600	415
Telephone	1,300	1,300	809
Zoning officer	8,000	8,000	4,499
Mileage - boards	800	800	382
Per diem and expenses	500	500	135
Total commodities and services	<u>27,800</u>	<u>27,800</u>	<u>17,245</u>
Supplies and materials			
Supplies	3,500	3,500	1,942
Periodicals and subscriptions	1,500	1,500	930
Fuels and lubricants	4,600	4,600	1,910
Total supplies and materials	<u>9,600</u>	<u>9,600</u>	<u>4,782</u>
Total planning and zoning	<u>\$ 469,200</u>	<u>\$ 469,200</u>	<u>\$ 391,439</u>
Information management office			
Salaries and benefits			
Salaries	\$ 542,000	\$ 542,000	\$ 536,451
Overtime	14,000	14,000	7,997
On call	3,000	3,000	1,660
Longevity pay	5,000	5,000	4,274
Deferred compensation	5,000	5,000	4,676
FICA	45,000	45,000	40,483
IMRF	51,000	51,000	50,918
Health insurance	64,000	64,000	61,744

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,500	\$ 1,500	\$ 1,426
Unemployment insurance	500	500	452
Total salaries and benefits	731,000	731,000	710,081
Capital improvements			
Office furniture	400	400	300
Computer equipment	10,000	10,100	10,132
Total capital improvements	10,400	10,500	10,432
Commodities and services			
Travel	2,000	2,000	61
School of instruction	6,000	5,900	1,186
Mileage	5,000	5,000	1,607
Memberships	500	500	365
Maintenance - software	22,000	22,000	7,641
Postage	200	200	74
In-house copies	300	300	165
Telephone	8,500	8,500	8,185
Professional services	8,000	8,000	3,743
Commercial services	1,000	1,000	-
Communication	-	-	141
Software acquisition	8,000	8,000	11,929
Total commodities and services	61,500	61,400	35,097
Supplies and materials			
Supplies	1,500	1,500	5,855
Copies - outside	300	300	-
Technical supplies	3,000	3,000	5,680
Mapping supplies	900	900	-
Periodicals and subscriptions	800	800	246
Total supplies and materials	6,500	6,500	11,781
Total information management office	\$ 809,400	\$ 809,400	\$ 767,391
Other			
Salaries and benefits			
Salaries	\$ 40,000	\$ 40,000	\$ 29,190
Capital improvements			
State grants - operating	-	15,000	15,000
Commodities and services			
Public notices	1,000	1,000	1,138
Meetings	2,000	2,000	497
Maintenance - equipment	3,000	3,000	1,089
Maintenance - building	15,000	15,000	166
Special programs	5,000	5,000	844

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Voluntary Action Center pass through	\$ 375,000	\$ 375,000	\$ 366,146
Property tax payment	3,000	3,000	790
CASA	35,000	35,000	35,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	90,000	90,000	63,125
Cemetery maintenance	6,000	6,000	804
Legislative program	1,000	1,000	-
Commercial services	10,000	10,000	8,636
Professional services	90,000	90,000	97,769
Data processing services	60,000	60,000	51,400
Communications	10,000	10,000	1,509
Internet	25,000	25,000	2,183
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	278
Employee recognition program	3,000	3,000	1,157
Total commodities and services	<u>843,000</u>	<u>843,000</u>	<u>729,531</u>
Supplies and materials			
Supplies	1,000	1,000	23
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>273</u>
Total other	<u>\$ 885,000</u>	<u>\$ 900,000</u>	<u>\$ 773,994</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 400,000	\$ 400,000	\$ 368,529
Seasonal	18,000	18,000	9,801
Workers' compensation insurance	-	-	14,069
Overtime	27,000	27,000	21,262
On call	8,000	8,000	7,080
Longevity pay	6,000	6,000	5,491
Deferred compensation	3,000	3,000	2,312
FICA	34,000	34,000	29,300
IMRF	39,000	39,000	36,421
Health insurance	102,000	102,000	97,896
Life insurance	2,000	2,000	1,584
Unemployment insurance	1,000	1,000	548
Total salaries and benefits	<u>640,000</u>	<u>640,000</u>	<u>594,293</u>
Capital improvements			
Landscaping	20,000	20,000	17,575
Americans with disabilities	10,000	10,000	4,594
Building security	16,000	16,000	15,902
Office furniture and equipment	500	500	400

(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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements (Continued)			
Computer equipment	\$ 4,000	\$ 4,000	\$ 3,508
Specialized equipment	15,500	15,500	17,030
Building fixtures	2,000	2,000	1,108
Concrete repair and replacement	10,000	10,000	9,945
General painting	20,000	20,000	9,609
HVAC upgrade	10,000	10,000	10,000
Energy greening	10,000	10,000	9,965
Depreciation	10,000	10,000	-
Total capital improvements	<u>128,000</u>	<u>128,000</u>	<u>99,636</u>
Commodities and services			
Travel	3,500	3,500	3,230
Mileage - employee	1,000	1,000	198
Training	1,800	1,800	1,550
Memberships	500	500	368
Maintenance - equipment	79,500	79,500	62,339
Maintenance - vehicles	2,100	2,100	2,055
Maintenance - building	62,400	62,400	31,248
Rent - equipment	3,200	3,200	1,517
Leased equipment	72,000	72,000	69,780
Utilities	309,300	309,300	276,664
Telephone	24,000	24,000	23,281
Commercial services	190,000	190,000	177,653
Supplies	2,000	2,000	828
Postage	500	500	268
Machine and equipment	3,300	3,300	3,632
Total commodities and services	<u>755,100</u>	<u>755,100</u>	<u>654,611</u>
Supplies and materials			
Copy machine supplies	500	500	-
Printing supplies	2,000	2,000	1,870
Stock paper	46,000	46,000	44,555
Books and subscriptions	300	300	268
Clothing	2,100	2,100	1,370
Fuel	4,000	4,000	5,810
Total supplies and materials	<u>54,900</u>	<u>54,900</u>	<u>53,873</u>
Total facilities management	<u>\$ 1,578,000</u>	<u>\$ 1,578,000</u>	<u>\$ 1,402,413</u>
Community outreach building			
Commodities and services			
Maintenance - building	\$ 10,000	\$ 10,000	\$ 12,813
Maintenance - grounds	10,000	10,000	2,109
Utilities	100,000	100,000	37,489
Telephone	1,500	1,500	870
Garbage	2,500	2,500	1,770
Water and sewer	1,000	1,000	1,262
Commercial services	23,000	23,000	4,479
Contingency	5,000	5,000	-
Total commodities and services	<u>153,000</u>	<u>153,000</u>	<u>60,792</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, 2010

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building (Continued)			
Supplies and materials			
Janitorial supplies	\$ 10,000	\$ 10,000	\$ 1,838
Fuel	-	-	695
Total supplies and materials	10,000	10,000	2,533
Total community outreach building	\$ 163,000	\$ 163,000	\$ 63,325
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 791,000	\$ 791,000	\$ 727,133
Overtime	4,000	4,000	1,438
Longevity pay	16,000	16,000	11,199
Deferred compensation	5,000	5,000	4,387
FICA	63,000	63,000	55,088
IMRF	74,000	74,000	65,568
Health insurance	165,000	165,000	123,044
Life insurance	3,500	3,500	2,574
Unemployment insurance	1,500	1,500	1,192
Total salaries and benefits	1,123,000	1,123,000	991,623
Capital improvements			
Office furniture and equipment	10,000	10,000	7,874
Commodities and services			
Travel	8,000	8,000	8,339
Public notices	800	800	158
Memberships	1,500	1,500	850
Telephone	2,200	2,200	2,783
Commercial services	2,200	2,200	1,924
Professional services	2,200	2,200	6,705
Postage	18,500	18,500	16,085
In-house copies	20,000	20,000	18,481
Total commodities and services	55,400	55,400	55,325
Supplies and materials			
Supplies	42,000	42,000	33,853
Periodicals and subscriptions	500	500	216
Total supplies and materials	42,500	42,500	34,069
Total Circuit Clerk	\$ 1,230,900	\$ 1,230,900	\$ 1,088,891
Judiciary			
Salaries and benefits			
Salaries	\$ 336,000	\$ 323,000	\$ 304,903
Overtime	500	500	-
Longevity pay	3,000	3,000	2,623
FICA	26,000	26,000	22,333
IMRF	23,000	23,000	19,211

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ 48,000	\$ 48,000	\$ 56,232
Life insurance	1,500	1,500	1,109
Unemployment insurance	1,000	1,000	786
Total salaries and benefits	<u>439,000</u>	<u>426,000</u>	<u>407,197</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	4,594
Computer equipment	2,500	2,500	592
Computer software	500	500	-
Total capital improvements	<u>5,500</u>	<u>5,500</u>	<u>5,186</u>
Commodities and services			
Travel	3,500	3,500	4,223
Meetings	800	800	1,225
Memberships	3,000	3,000	4,465
Maintenance - equipment	300	300	-
Postage	800	800	458
In-house copies	600	600	409
Legal transcripts	7,500	7,500	5,644
Appointed attorneys	30,000	30,000	34,743
Telephone	100	100	27
Medical expense	3,000	3,000	-
Professional services	40,000	53,000	46,876
Total commodities and services	<u>89,600</u>	<u>102,600</u>	<u>98,070</u>
Supplies and materials			
Supplies	4,000	4,000	3,375
Periodicals and subscriptions	16,500	16,500	21,445
Clothing	800	800	965
Total supplies and materials	<u>21,300</u>	<u>21,300</u>	<u>25,785</u>
Total judiciary	<u>\$ 555,400</u>	<u>\$ 555,400</u>	<u>\$ 536,238</u>
Court services			
Salaries and benefits			
Salaries	\$ 692,000	\$ 692,000	\$ 661,596
Overtime	-	-	120
Longevity pay	5,000	5,000	4,153
Paid hours off contingency	-	-	151
FICA	55,000	55,000	48,827
IMRF	64,000	64,000	60,742
SLEP	-	-	117
Health insurance	110,000	110,000	106,894
Life insurance	3,000	3,000	2,561
Unemployment insurance	1,000	1,000	888
Total salaries and benefits	<u>930,000</u>	<u>930,000</u>	<u>886,049</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Commodities and services			
Travel	\$ 10,000	\$ 10,000	\$ 1,712
Maintenance - equipment	500	500	289
Postage	3,500	3,500	3,053
In-house copies	3,500	3,500	2,023
Telephone	5,000	5,000	5,513
Special programs	2,500	2,500	788
Drug testing	5,000	5,000	4,616
Medical expense	1,000	1,000	170
Professional services	5,000	5,000	75
Commercial services	10,000	10,000	6,686
Detention space	125,000	125,000	65,920
Specialized care and treatment	150,000	264,000	263,468
Total commodities and services	321,000	435,000	354,313
Supplies and materials			
Supplies	5,000	5,000	4,681
Periodicals and subscriptions	400	400	221
Total supplies and materials	5,400	5,400	4,902
Total court services	\$ 1,256,400	\$ 1,370,400	\$ 1,245,264
Jury commission			
Salaries and benefits			
Salaries	\$ 22,500	\$ 22,500	\$ 21,532
Boards and commissions	7,500	7,500	7,500
FICA	2,500	2,500	2,389
IMRF	2,000	2,000	2,136
Health insurance	2,200	2,200	2,200
Life insurance	200	200	158
Unemployment insurance	100	100	88
Total salaries and benefits	37,000	37,000	36,003
Capital improvements			
Computer equipment	1,000	1,000	-
Commodities and services			
Postage	6,000	6,000	11,785
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,500	1,500	1,583
Jurors' fees and expenses	82,000	82,000	60,996
Total commodities and services	90,200	90,200	74,364
Supplies and materials			
Supplies	1,200	1,200	868
Total jury commission	\$ 129,400	\$ 129,400	\$ 111,235

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner			
Salaries and benefits			
Salaries	\$ 60,000	\$ 60,000	\$ 59,147
Part-time	41,000	41,000	39,867
Longevity pay	200	200	175
Deferred compensation	1,500	1,500	1,558
FICA	8,000	8,000	7,341
IMRF	6,000	6,000	5,899
SLEP	1,500	1,500	760
Health insurance	17,500	17,500	16,680
Life insurance	200	200	198
Unemployment insurance	100	100	181
Total salaries and benefits	<u>136,000</u>	<u>136,000</u>	<u>131,806</u>
Commodities and services			
Travel	6,500	6,500	5,834
School of instruction	2,500	2,500	1,094
Memberships	900	900	796
Maintenance - equipment	500	500	-
Maintenance - vehicles	800	800	542
Rental of equipment	200	200	-
Postage	500	500	329
In-house copies	200	200	36
Telephone	4,500	4,500	2,910
Commercial services	500	500	-
Professional services	41,000	41,000	42,939
Jurors' fees and expenses	300	300	-
Total commodities and services	<u>58,400</u>	<u>58,400</u>	<u>54,480</u>
Supplies and materials			
Supplies	4,200	4,200	3,085
Clothing	500	500	105
Periodicals and subscriptions	400	400	439
Fuels and lubricants	2,000	2,000	293
Total supplies and materials	<u>7,100</u>	<u>7,100</u>	<u>3,922</u>
Total coroner	<u>\$ 201,500</u>	<u>\$ 201,500</u>	<u>\$ 190,208</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,325,000	\$ 3,295,000	\$ 3,147,908
Overtime	250,000	250,000	233,034
On call	17,000	17,000	14,061
Supervisory differential	4,000	4,000	2,616
Premium holiday	29,000	29,000	26,801
Training pay	4,000	4,000	2,998
Continuing education	23,000	23,000	22,996
Longevity pay	50,000	50,000	50,454
Deferred compensation	4,000	4,000	3,588
PHO contingency	5,000	5,000	-
FICA	286,000	286,000	257,763

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 12,000	\$ 12,000	\$ 18,548
SLEP	725,000	725,000	665,799
Health insurance	465,000	465,000	447,881
Life insurance	8,000	8,000	7,550
Unemployment insurance	3,000	3,000	2,526
Total salaries and benefits	5,210,000	5,180,000	4,904,523
Capital improvements			
Office furniture and equipment	8,300	8,300	8,111
Computer equipment	200	200	1,754
Other equipment	11,500	11,500	8,863
Total capital improvements	20,000	20,000	18,728
Commodities and services			
Travel	11,500	11,500	12,717
School of instruction	22,000	22,000	17,381
Public notices	600	600	-
Memberships	1,200	1,200	1,180
Maintenance - vehicles	68,000	68,000	64,273
Maintenance - equipment	45,000	45,000	48,027
Postage	8,000	8,000	7,885
In-house copies	4,000	4,000	4,573
Telephone	14,000	14,000	13,034
Meetings - host expenses	1,500	1,500	1,157
Internal training program	15,000	15,000	13,263
DUI forfeitures	2,000	2,000	1,675
Investigation	7,000	7,000	11,511
K-9	3,000	3,000	5,046
Total commodities and services	202,800	202,800	201,722
Supplies and materials			
Supplies	13,000	13,000	12,427
Photo and microfilm supplies	2,000	2,000	556
Firearm supplies	11,000	11,000	10,952
Police supplies	7,000	7,000	4,236
Fuels and lubricants	142,000	142,000	142,899
Janitorial supplies	200	200	152
Clothing	41,000	41,000	42,258
Total supplies and materials	216,200	216,200	213,480
Total sheriff	\$ 5,649,000	\$ 5,619,000	\$ 5,338,453
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 2,000	\$ 2,000	\$ -
Commodities and services			
Maintenance - equipment	3,500	3,500	1,328
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	5,500	5,500	3,328

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's auxiliary (Continued)			
Supplies and materials			
Police supplies	\$ 2,000	\$ 2,000	\$ 398
Clothing	2,500	2,500	2,095
Total supplies and materials	<u>4,500</u>	<u>4,500</u>	<u>2,493</u>
Total sheriff's auxiliary	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 5,821</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,400	\$ 6,400	\$ 3,420
FICA	500	500	262
Unemployment insurance	100	100	20
Total salaries and benefits	<u>7,000</u>	<u>7,000</u>	<u>3,702</u>
Commodities and services			
Public notices	6,000	6,000	4,333
Professional services	20,000	20,000	17,465
Meetings	400	400	82
Per diem and expenses	600	600	566
Total commodities and services	<u>27,000</u>	<u>27,000</u>	<u>22,446</u>
Total sheriff's merit commission	<u>\$ 34,000</u>	<u>\$ 34,000</u>	<u>\$ 26,148</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,400,000	\$ 1,388,000	\$ 1,361,328
Special events	-	-	4,311
Overtime	57,000	57,000	39,076
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	2,775
Premium holiday	20,000	20,000	20,503
Training pay	3,000	3,000	1,902
Education pay	10,000	10,000	8,400
Longevity pay	18,000	18,000	17,137
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	120,000	120,000	106,697
SLEP	310,000	310,000	288,409
Health insurance	208,000	208,000	193,217
Life insurance	4,000	4,000	4,066
Unemployment insurance	2,000	2,000	1,349
Workers' compensation insurance	13,000	13,000	-
Insurance premiums	23,000	23,000	23,000
Total salaries and benefits	<u>2,223,000</u>	<u>2,211,000</u>	<u>2,073,370</u>
Capital improvements			
Office furniture and equipment	1,700	1,700	1,266
Computer equipment	3,700	3,700	525
Communication equipment - rented space	8,000	8,000	7,415
Other equipment	2,500	2,500	2,500
Total capital improvements	<u>15,900</u>	<u>15,900</u>	<u>11,706</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,264
School of instruction	3,000	3,000	3,098
Memberships	400	400	1,201
Maintenance - software	61,000	61,000	55,163
Maintenance - equipment	9,000	21,000	22,634
In-house copies	600	600	495
Telephone	30,000	30,000	34,566
Total commodities and services	<u>107,000</u>	<u>119,000</u>	<u>118,421</u>
Supplies and materials			
Supplies	6,000	6,000	6,591
Janitorial supplies	200	200	296
Periodicals and subscriptions	800	800	966
Clothing	9,000	9,000	8,152
Total supplies and materials	<u>16,000</u>	<u>16,000</u>	<u>16,005</u>
Total sheriff's communication	<u>\$ 2,361,900</u>	<u>\$ 2,361,900</u>	<u>\$ 2,219,502</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,378,000	\$ 1,378,000	\$ 1,333,100
Special events	-	-	4,468
Part-time	76,000	76,000	47,055
Workers' compensation insurance payroll	-	-	194
Overtime	65,000	65,000	54,838
On call	3,000	3,000	1,500
Supervisory differential	2,000	2,000	-
Premium holiday	18,000	18,000	18,422
Training pay	3,000	3,000	1,069
Education pay	8,000	8,000	9,254
Longevity pay	12,000	12,000	11,296
FICA	120,000	120,000	108,880
IMRF	7,000	7,000	-
SLEP	300,000	300,000	278,237
Health insurance	213,000	213,000	190,738
Life insurance	4,000	4,000	3,749
Unemployment insurance	2,000	2,000	1,473
Total salaries and benefits	<u>2,211,000</u>	<u>2,211,000</u>	<u>2,064,273</u>
Capital improvements			
Office furniture and equipment	3,000	3,000	2,285
Computer equipment	15,000	15,000	8,538
Other equipment	7,000	7,000	3,711
Total capital improvements	<u>25,000</u>	<u>25,000</u>	<u>14,534</u>
Commodities and services			
Travel	4,000	4,000	2,482
School of instruction	3,000	3,000	10,892
Memberships	400	400	564

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services (Continued)			
Maintenance - equipment	\$ 25,000	\$ 25,000	\$ 21,363
In-house copies	2,000	2,000	2,333
Internal training program	14,000	14,000	-
Professional services	41,100	41,100	34,872
Prisoner transportation	20,000	20,000	7,860
Detention space	600,000	856,000	855,365
Arrestees' medical costs	1,000	1,000	-
Electronic monitoring	50,000	50,000	50,840
Medical expense	160,000	160,000	167,729
Total commodities and services	<u>920,500</u>	<u>1,176,500</u>	<u>1,154,300</u>
Supplies and materials			
Supplies	5,000	5,000	7,693
Janitorial supplies	12,000	12,000	16,389
Inmate supplies	10,000	10,000	8,178
Police supplies	1,500	1,500	499
Clothing	20,000	20,000	21,032
Food program	196,000	196,000	207,136
Total supplies and materials	<u>244,500</u>	<u>244,500</u>	<u>260,927</u>
Total sheriff's corrections	<u>\$ 3,401,000</u>	<u>\$ 3,657,000</u>	<u>\$ 3,494,034</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,154,000	\$ 1,147,500	\$ 1,139,113
Overtime	5,000	5,000	337
Longevity pay	2,000	2,000	2,339
FICA	91,000	91,000	80,850
IMRF	108,000	108,000	102,416
Health insurance	181,000	181,000	154,524
Life insurance	4,000	4,000	3,287
Unemployment insurance	2,000	2,000	1,153
Total salaries and benefits	<u>1,547,000</u>	<u>1,540,500</u>	<u>1,484,019</u>
Capital improvements			
Computer equipment	<u>7,500</u>	<u>14,000</u>	<u>13,682</u>
Commodities and services			
Travel	4,500	4,500	2,972
School of instruction	3,000	3,000	1,823
Memberships	4,500	4,500	4,407
Maintenance - equipment	1,000	1,000	-
Witness fees	4,000	4,000	4,668
Court costs	300	300	392
Postage	10,800	10,800	10,338
In-house copies	9,000	9,000	9,699
Telephone	800	800	426
Legal transcripts	12,500	12,500	12,165

(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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Professional services	\$ 15,500	\$ 15,500	\$ 1,445
Commercial services	15,000	15,000	12,761
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>100,900</u>	<u>100,900</u>	<u>81,096</u>
Supplies and materials			
Supplies	12,500	12,500	8,582
Periodicals and subscriptions	5,800	5,800	8,923
Total supplies and materials	<u>18,300</u>	<u>18,300</u>	<u>17,505</u>
Total state's attorney	<u>\$ 1,673,700</u>	<u>\$ 1,673,700</u>	<u>\$ 1,596,302</u>
Public defender			
Salaries and benefits			
Salaries	\$ 560,000	\$ 560,000	\$ 548,877
Longevity pay	2,500	2,500	2,294
PHO contingency	-	-	38
FICA	43,000	43,000	38,085
IMRF	51,000	51,000	48,923
Health insurance	77,000	77,000	61,168
Life insurance	2,000	2,000	1,267
Unemployment insurance	500	500	509
Total salaries and benefits	<u>736,000</u>	<u>736,000</u>	<u>701,161</u>
Commodities and services			
Travel	7,500	7,500	4,968
State required travel	5,000	5,000	3,705
School of instruction	2,800	2,800	553
Mileage	1,500	1,500	1,136
Meetings	600	600	222
Memberships	6,200	6,200	4,154
Telephone	900	900	270
Postage	1,200	1,200	796
In-house copies	1,200	1,200	1,640
Witness fees	2,500	2,500	86
Legal transcripts	4,500	4,500	750
Professional services	40,000	40,000	27,937
Commercial services	1,600	1,600	447
Total commodities and services	<u>75,500</u>	<u>75,500</u>	<u>46,664</u>
Supplies and materials			
Supplies	5,000	5,000	5,362
Periodicals and subscriptions	7,500	7,500	6,330
Total supplies and materials	<u>12,500</u>	<u>12,500</u>	<u>11,692</u>
Total public defender	<u>\$ 824,000</u>	<u>\$ 824,000</u>	<u>\$ 759,517</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Salaries and benefits			
Salaries	\$ 67,000	\$ 67,000	\$ 66,364
Part-time	3,000	3,000	3,725
Longevity pay	700	700	524
FICA	6,000	6,000	4,733
IMRF	6,000	6,000	6,121
Health insurance	11,000	11,000	10,008
Life insurance	200	200	119
Unemployment insurance	100	100	51
Total salaries and benefits	<u>94,000</u>	<u>94,000</u>	<u>91,645</u>
Capital improvements			
Other equipment	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Commodities and services			
Travel	1,800	1,800	1,246
School of instruction	1,100	1,100	420
Memberships	200	200	65
Maintenance - equipment	600	600	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	1,262
Rental of equipment	8,000	8,000	1,654
Postage	200	200	69
In-house copies	200	200	30
Internet	13,200	13,200	8,160
IEMA - TICP grant - federal	-	-	3,334
Telephone	800	800	567
Total commodities and services	<u>27,300</u>	<u>27,300</u>	<u>16,807</u>
Supplies and materials			
Supplies	2,000	2,000	2,268
Periodicals and subscriptions	600	600	52
Fuels and lubricants	2,200	2,200	2,267
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>4,587</u>
Total emergency services	<u>\$ 136,100</u>	<u>\$ 136,100</u>	<u>\$ 113,039</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 12,000	\$ 13,500	\$ 13,350
FICA	900	900	1,021
Unemployment insurance	100	100	50
Total salaries and benefits	<u>13,000</u>	<u>14,500</u>	<u>14,421</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, 2010

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Local emergency plan commission (Continued)			
Commodities and services			
Travel	\$ 3,500	\$ 3,500	\$ 608
Training	3,500	3,500	725
Public notices	400	400	-
Maintenance - software	1,000	1,000	-
Rental of equipment	1,000	1,000	88
Commercial services	1,000	1,000	54
Supplies	500	1,500	9,608
Postage	300	300	223
Books and subscriptions	800	800	-
Total commodities and services	12,000	13,000	11,306
Total local emergency plan commission	\$ 25,000	\$ 27,500	\$ 25,727

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 495,000	\$ 495,000	\$ 492,863
Total taxes	495,000	495,000	492,863
LICENSES AND PERMITS			
Animal control licenses	202,700	202,700	198,314
Septic permits and licenses	19,200	19,200	17,350
Well permits	5,000	5,000	2,700
Restaurant permits	161,000	161,000	162,055
Septic inspections	2,800	2,800	3,920
Well inspections	2,900	2,900	5,605
Tanning booth inspections	2,000	2,000	5,838
Total licenses and permits	395,600	395,600	395,782
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,200,000	2,200,000	1,909,828
State aid - home nursing	30,000	30,000	24,183
State aid - family planning	120,000	120,000	96,773
State grant - FCM match	300,000	300,000	230,097
State grant - planning prepared	121,000	121,000	147,061
State grant - WIC	308,900	308,900	319,983
State aid - well child	60,500	60,500	39,869
State aid - immunizations	70,000	70,000	56,785
State grant - basic health	145,500	145,500	145,454
State grant - vision and hearing	21,100	21,100	22,323
State grant - vector prevention	3,000	3,000	2,000
State grant - Title X - family planning	210,300	210,300	204,493
State grant - case management	249,800	249,800	244,496
State grant - adolescent health	27,000	27,000	27,000
State grant - AIDS	64,200	64,200	7,211
State grant - tobacco	29,800	29,800	29,264
State grant - HIV case management	59,600	59,600	85,235
State grant - emergency response	-	-	52,019
State grant - public aid vision/health	25,000	25,000	27,710
Total intergovernmental revenue	4,045,700	4,045,700	3,671,784

(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, 2010

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 46,300	\$ 46,300	\$ 50,125
Blood lead testing	5,000	5,000	1,839
Private pay - home nursing	345,000	345,000	302,510
Private pay - TB	24,000	24,000	20,560
Employee wellness	30,000	30,000	14,238
School physicals	4,000	4,000	4,510
Family planning	30,000	30,000	23,204
Well child clinic	2,000	2,000	526
Immunizations	67,500	67,500	79,290
Flu shots	110,000	110,000	83,974
First impressions	7,700	7,700	9,070
Total charges for services	671,500	671,500	589,846
INVESTMENT INCOME	20,000	20,000	8,615
MISCELLANEOUS			
Donations	16,500	16,500	1,965
Building rentals	600	600	600
Other	3,000	3,000	4,889
Total miscellaneous	20,100	20,100	7,454
TOTAL REVENUES	\$ 5,647,900	\$ 5,647,900	\$ 5,166,344

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,510,000	\$ 3,510,000	\$ 3,286,974
Workers' compensation insurance payroll	-	-	3,746
Overtime	40,000	40,000	20,704
On call	24,000	24,000	22,677
Examination fees	500	500	95
Health benefits	590,300	590,300	511,501
Life insurance	10,100	10,100	9,963
FICA	276,200	276,200	245,542
IMRF	324,300	324,300	296,814
Unemployment tax	8,500	8,500	4,148
Paid hours off contingency	20,000	20,000	39,607
Deferred compensation	6,000	6,000	5,904
	<u>4,809,900</u>	<u>4,809,900</u>	<u>4,447,675</u>
Capital improvements			
Office furniture and equipment	20,000	20,000	4,783
Other equipment	4,000	4,000	-
	<u>24,000</u>	<u>24,000</u>	<u>4,783</u>
Commodities and services			
Travel	95,000	95,000	56,646
School of instruction	500	500	-
Public notices	2,000	2,000	1,539
Memberships	8,500	8,500	9,056
Maintenance - software	50,000	50,000	51,816
Maintenance - vehicles	4,000	4,000	3,006
Maintenance - equipment	12,900	12,900	10,875
Maintenance - building	55,000	55,000	37,180
Postage	15,000	15,000	10,142
Telephone	58,800	58,800	47,642
Utilities	112,200	112,200	82,488
Commercial services	62,200	62,200	60,754
Participant expenses	1,000	1,000	1,366
Rental of space	60,000	60,000	68,700
Rental of equipment	2,300	2,300	2,267
Professional services	621,000	621,000	572,086

(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, 2010

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 13,000	\$ 13,000	\$ 10,049
Employee wellness	24,000	24,000	11,150
Pet population control	6,000	6,000	6,050
Water sample testing	1,000	1,000	870
In-house copies	7,000	7,000	6,725
Other commodities and services	3,000	3,000	14,871
	<hr/>		
Total commodities and services	1,214,400	1,214,400	1,065,278
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Supplies and materials			
Supplies	38,000	38,000	34,625
Janitorial	10,000	10,000	10,211
Family planning supplies	90,000	90,000	68,277
Clinic supplies	20,000	20,000	11,673
Vaccines	70,000	70,000	70,173
Home nursing supplies	75,000	75,000	50,286
TB supplies	6,000	6,000	3,032
Animal control supplies	3,000	3,000	1,845
Periodicals and subscriptions	3,000	3,000	1,596
Educational supplies	5,000	5,000	811
Fuels and lubricants	17,000	17,000	14,716
Clothing	3,000	3,000	72
	<hr/>		
Total supplies and materials	340,000	340,000	267,317
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TOTAL EXPENDITURES	\$ 6,388,300	\$ 6,388,300	\$ 5,785,053
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 2,105
Total revenues	-	-	2,105
EXPENDITURES			
General government			
Commodities and services			
Public notices	-	-	281
Professional services	-	700,000	672,929
Commercial services	-	-	1,000
Soil borings and remediation	-	-	24,196
Total expenditures	-	700,000	698,406
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(700,000)	(696,301)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	8,642,374
Recovery Zone bonds	-	-	5,857,626
Total other financing sources (uses)	-	-	14,500,000
NET CHANGE IN FUND BALANCE	\$ -	\$ (700,000)	13,803,699
FUND BALANCE, JANUARY 1, 2010			-
FUND BALANCE, DECEMBER 31, 2010			\$ 13,803,699

(See independent auditor's report.)



**NON-MAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2010

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 24,726,591	\$ 11,789,147	\$ -	\$ 36,515,738
Receivables				
Property taxes	9,079,000	-	-	9,079,000
Accounts	495,929	231,185	-	727,114
Accrued interest	19,408	7,518	-	26,926
Other	44,223	-	-	44,223
Prepaid items	53,616	-	-	53,616
Advances to other funds	-	957,250	-	957,250
Restricted assets				
Cash and investments	79,073	-	-	79,073
TOTAL ASSETS	\$ 34,497,840	\$ 12,985,100	\$ -	\$ 47,482,940
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 953,346	\$ 234,721	\$ -	\$ 1,188,067
Retainage payable	-	56,285	-	56,285
Accrued payroll	114,182	963	-	115,145
Deferred property taxes	9,079,000	-	-	9,079,000
Other deferred revenues	136,450	271,187	-	407,637
Due to other funds	-	50,000	-	50,000
Advances from other funds	-	1,977,085	-	1,977,085
Total liabilities	10,282,978	2,590,241	-	12,873,219
FUND BALANCES				
Reserved for prepaid items	53,616	-	-	53,616
Reserved for long-term receivables	-	957,250	-	957,250
Reserved for debt service	79,073	1,879,014	-	1,958,087
Reserved for retirement	1,614,342	-	-	1,614,342
Reserved for land acquisition	19,818	-	-	19,818
Reserved for land cash	9,788	-	-	9,788
Reserved for wetland mitigation	294,465	-	-	294,465
Reserved for specific purpose	31,228	485,777	-	517,005
Reserved for highways and streets	9,006,961	-	-	9,006,961
Reserved for health and welfare	2,975,028	-	-	2,975,028
Unreserved				
Designated for cash flow	101,357	-	-	101,357
Undesignated	10,029,186	7,072,818	-	17,102,004
Total fund balances	24,214,862	10,394,859	-	34,609,721
TOTAL LIABILITIES AND FUND BALANCES	\$ 34,497,840	\$ 12,985,100	\$ -	\$ 47,482,940

(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, 2010

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 9,531,271	\$ -	\$ -	\$ 9,531,271
Licenses and permits	96,769	-	-	96,769
Intergovernmental	3,788,884	1,789,901	-	5,578,785
Charges for services	2,133,568	35,035	-	2,168,603
Fines and forfeits	57,196	-	-	57,196
Investment income	151,046	134,926	284	286,256
Miscellaneous	271,468	238,857	-	510,325
Total revenues	16,030,202	2,198,719	284	18,229,205
EXPENDITURES				
Current				
General government	848,451	415,996	-	1,264,447
Public safety	1,361,941	-	-	1,361,941
Highways and streets	6,071,362	-	-	6,071,362
Health and welfare	3,587,135	-	-	3,587,135
Culture and recreation	948,806	-	-	948,806
Debt service				
Interest and fiscal charges	240,181	112,436	-	352,617
Capital outlay	-	1,485,846	-	1,485,846
Total expenditures	13,057,876	2,014,278	-	15,072,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,972,326	184,441	284	3,157,051
OTHER FINANCING SOURCES (USES)				
Bonds issued, at par	-	16,000,000	-	16,000,000
Sale of capital assets	79,800	-	-	79,800
Transfers in	686,466	1,869,162	-	2,555,628
Transfers (out)	(1,051,106)	(16,773,299)	(200,284)	(18,024,689)
Total other financing sources (uses)	(284,840)	1,095,863	(200,284)	610,739
NET CHANGE IN FUND BALANCES	2,687,486	1,280,304	(200,000)	3,767,790
FUND BALANCES, JANUARY 1, 2010	21,527,376	9,114,555	200,000	30,841,931
FUND BALANCES, DECEMBER 31, 2010	\$ 24,214,862	\$ 10,394,859	\$ -	\$ 34,609,721

(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.



SPECIAL REVENUE (CONT'D.)

PUBLIC SAFETY GROUP

- 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.
- 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.
- 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.
- Enhancement Drug Court Fund – to account for additional revenues and expenditures associated with the programs for management of drug court. Financing is provided from a Department of Justice grant.
- 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.



SPECIAL REVENUE (CONT'D.)

HIGHWAYS AND STREETS GROUP

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



SPECIAL REVENUE (CONT'D.)

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, 2010

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 5,106,176	\$ 3,052,235	\$ 9,805,078	\$ 3,249,292	\$ 3,513,810	\$ 24,726,591
Receivables						
Property taxes	691,000	-	3,557,000	3,329,000	1,502,000	9,079,000
Accounts	5,862	145,476	286,616	35,352	22,623	495,929
Accrued interest	2,095	1,153	7,715	550	7,895	19,408
Other	-	-	-	44,223	-	44,223
Prepaid items	14	21,979	21,085	7,375	3,163	53,616
Restricted assets						
Cash and investments	79,073	-	-	-	-	79,073
TOTAL ASSETS	\$ 5,884,220	\$ 3,220,843	\$ 13,677,494	\$ 6,665,792	\$ 5,049,491	\$ 34,497,840

	*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	\$ 13,254	\$ 38,671	\$ 683,147	\$ 179,087	\$ 39,187	\$ 953,346
Accrued payroll	1,400	23,282	63,166	17,422	8,912	114,182
Deferred property taxes	691,000	-	3,557,000	3,329,000	1,502,000	9,079,000
Other deferred revenues	-	92,227	-	44,223	-	136,450
Total liabilities	705,654	154,180	4,303,313	3,569,732	1,550,099	10,282,978
FUND BALANCES						
Reserved for prepaid items	14	21,979	21,085	7,375	3,163	53,616
Reserved for loan receivable	-	-	-	-	-	-
Reserved for debt service	79,073	-	-	-	-	79,073
Reserved for retirement	1,586,324	-	-	-	28,018	1,614,342
Reserved for land acquisition	-	-	-	-	19,818	19,818
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	294,465	294,465
Reserved for specific purpose	-	-	-	-	31,228	31,228
Reserved for highways and streets	-	-	9,006,961	-	-	9,006,961
Reserved for health and welfare	-	-	-	2,975,028	-	2,975,028
Unreserved, designated for cash flow	-	-	-	-	101,357	101,357
Unreserved, undesignated	3,513,155	3,044,684	346,135	113,657	3,011,555	10,029,186
Total fund balances	5,178,566	3,066,663	9,374,181	3,096,060	3,499,392	24,214,862
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,884,220	\$ 3,220,843	\$ 13,677,494	\$ 6,665,792	\$ 5,049,491	\$ 34,497,840

* 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, 2010

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS									
Cash and investments	\$ 1,584,229	\$ 7,284	\$ 2,352,774	\$ 284,153	\$ 204,992	\$ 83,994	\$ 548,299	\$ 40,451	\$ 5,106,176
Receivables									
Property taxes	-	-	-	691,000	-	-	-	-	691,000
Accounts	-	-	-	-	5,862	-	-	-	5,862
Accrued interest	2,095	-	-	-	-	-	-	-	2,095
Prepaid items	-	-	-	-	14	-	-	-	14
Restricted assets									
Cash and investments	-	-	79,073	-	-	-	-	-	79,073
TOTAL ASSETS	\$ 1,586,324	\$ 7,284	\$ 2,431,847	\$ 975,153	\$ 210,868	\$ 83,994	\$ 548,299	\$ 40,451	\$ 5,884,220
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	\$ -	\$ 1,632	\$ -	\$ 282	\$ 7,100	\$ -	\$ 4,018	\$ 222	\$ 13,254
Accrued payroll	-	-	-	-	1,024	-	-	376	1,400
Deferred property taxes	-	-	-	691,000	-	-	-	-	691,000
Total liabilities	-	1,632	-	691,282	8,124	-	4,018	598	705,654
FUND BALANCES									
Reserved for prepaid items	-	-	-	-	14	-	-	-	14
Reserved for debt service	-	-	79,073	-	-	-	-	-	79,073
Reserved for retirement	1,586,324	-	-	-	-	-	-	-	1,586,324
Unreserved	-	5,652	2,352,774	283,871	202,730	83,994	544,281	39,853	3,513,155
Total fund balances	1,586,324	5,652	2,431,847	283,871	202,744	83,994	544,281	39,853	5,178,566
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,586,324	\$ 7,284	\$ 2,431,847	\$ 975,153	\$ 210,868	\$ 83,994	\$ 548,299	\$ 40,451	\$ 5,884,220

(See independent auditor's report.)

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

December 31, 2010

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Circuit Clerk Operations and Administration	Drug Court	Enhancement Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
ASSETS													
Cash and investments	\$ 1,324	\$ 146,977	\$ 709,445	\$ 5,248	\$ 293,143	\$ 559,029	\$ 53,581	\$ 302,804	\$ 63,715	\$ 635,700	\$ 264,704	\$ 16,565	\$ 3,052,235
Receivables													
Accounts	10,515	3,700	21,775	-	19,497	31,455	2,221	50,325	-	3,008	1,120	1,860	145,476
Interest	-	-	295	-	-	-	-	-	-	858	-	-	1,153
Prepaid items	-	-	18,520	-	-	2,272	-	1,187	-	-	-	-	21,979
TOTAL ASSETS	\$ 11,839	\$ 150,677	\$ 750,035	\$ 5,248	\$ 312,640	\$ 592,756	\$ 55,802	\$ 354,316	\$ 63,715	\$ 639,566	\$ 265,824	\$ 18,425	\$ 3,220,843
LIABILITIES AND FUND BALANCES													
LIABILITIES													
Accounts payable	\$ -	\$ 4,748	\$ 355	\$ -	\$ 623	\$ 215	\$ -	\$ 23,966	\$ 5,580	\$ 3,184	\$ -	\$ -	\$ 38,671
Accrued payroll	-	-	4,178	-	1,173	12,464	-	4,823	-	644	-	-	23,282
Deferred revenue	-	-	-	-	-	-	-	-	58,135	-	34,092	-	92,227
Total liabilities	-	4,748	4,533	-	1,796	12,679	-	28,789	63,715	3,828	34,092	-	154,180
FUND BALANCES													
Reserved for prepaid items	-	-	18,520	-	-	2,272	-	1,187	-	-	-	-	21,979
Unreserved	11,839	145,929	726,982	5,248	310,844	577,805	55,802	324,340	-	635,738	231,732	18,425	3,044,684
Total fund balances	11,839	145,929	745,502	5,248	310,844	580,077	55,802	325,527	-	635,738	231,732	18,425	3,066,663
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,839	\$ 150,677	\$ 750,035	\$ 5,248	\$ 312,640	\$ 592,756	\$ 55,802	\$ 354,316	\$ 63,715	\$ 639,566	\$ 265,824	\$ 18,425	\$ 3,220,843

(See independent auditor's report.)

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

December 31, 2010

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 3,340,319	\$ 352,145	\$ 1,521,442	\$ 2,691,643	\$ 1,899,529	\$ 9,805,078
Receivables						
Property taxes	1,847,000	-	950,000	-	760,000	3,557,000
Accounts	116,180	-	54,795	115,641	-	286,616
Accrued interest	1,392	-	2,821	1,751	1,751	7,715
Prepaid items	18,708	1,173	1,204	-	-	21,085
TOTAL ASSETS	\$ 5,323,599	\$ 353,318	\$ 2,530,262	\$ 2,809,035	\$ 2,661,280	\$ 13,677,494
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 221,473	\$ -	\$ 25,219	\$ 203,588	\$ 232,867	\$ 683,147
Accrued payroll	37,529	6,010	1,986	17,641	-	63,166
Deferred property taxes	1,847,000	-	950,000	-	760,000	3,557,000
Total liabilities	2,106,002	6,010	977,205	221,229	992,867	4,303,313
FUND BALANCES						
Reserved for prepaid items	18,708	1,173	1,204	-	-	21,085
Reserved for highways and streets	3,198,889	-	1,551,853	2,587,806	1,668,413	9,006,961
Unreserved	-	346,135	-	-	-	346,135
Total fund balances	3,217,597	347,308	1,553,057	2,587,806	1,668,413	9,374,181
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,323,599	\$ 353,318	\$ 2,530,262	\$ 2,809,035	\$ 2,661,280	\$ 13,677,494

(See independent auditor's report.)

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

December 31, 2010

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 2,353,552	\$ 6,783	\$ 44,701	\$ 462,508	\$ 55,795	\$ 325,953	\$ 3,249,292
Receivables							
Property taxes	2,200,000	-	-	494,000	-	635,000	3,329,000
Accounts	-	-	12,414	-	22,938	-	35,352
Accrued interest	-	-	-	385	-	165	550
Other	-	44,223	-	-	-	-	44,223
Prepaid items	2,465	-	2,376	-	8	2,526	7,375
TOTAL ASSETS	\$ 4,556,017	\$ 51,006	\$ 59,491	\$ 956,893	\$ 78,741	\$ 963,644	\$ 6,665,792
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 75,352	\$ -	\$ 20,804	\$ 79,178	\$ 602	\$ 3,151	\$ 179,087
Accrued payroll	3,665	-	6,433	-	1,135	6,189	17,422
Deferred revenue	-	44,223	-	-	-	-	44,223
Deferred property taxes	2,200,000	-	-	494,000	-	635,000	3,329,000
Total liabilities	2,279,017	44,223	27,237	573,178	1,737	644,340	3,569,732
FUND BALANCES							
Reserved for prepaid items	2,465	-	2,376	-	8	2,526	7,375
Reserved for health and welfare	2,274,535	-	-	383,715	-	316,778	2,975,028
Unreserved	-	6,783	29,878	-	76,996	-	113,657
Total fund balances	2,277,000	6,783	32,254	383,715	77,004	319,304	3,096,060
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,556,017	\$ 51,006	\$ 59,491	\$ 956,893	\$ 78,741	\$ 963,644	\$ 6,665,792

(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, 2010

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ 677,943	\$ -	\$ 3,981,780	\$ 3,373,728	\$ 1,497,820	\$ 9,531,271
Licenses and permits	-	-	-	96,769	-	96,769
Intergovernmental	-	114,543	3,100,191	574,150	-	3,788,884
Charges for services	782,711	1,290,857	-	-	60,000	2,133,568
Fines and forfeits	-	57,196	-	-	-	57,196
Investment income	37,499	18,223	50,199	20,048	25,077	151,046
Miscellaneous	96,020	10,250	98,969	109	66,120	271,468
Total revenues	1,594,173	1,491,069	7,231,139	4,064,804	1,649,017	16,030,202
EXPENDITURES						
Current						
General government	848,451	-	-	-	-	848,451
Public safety	19,224	1,342,717	-	-	-	1,361,941
Highways and streets	52,273	-	6,019,089	-	-	6,071,362
Health and welfare	7,251	-	-	3,579,884	-	3,587,135
Culture and recreation	-	-	-	-	948,806	948,806
Debt service						
Interest and fiscal charges	240,181	-	-	-	-	240,181
Total expenditures	1,167,380	1,342,717	6,019,089	3,579,884	948,806	13,057,876
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	426,793	148,352	1,212,050	484,920	700,211	2,972,326

	*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	\$ -	\$ -	\$ 79,800	\$ -	\$ -	\$ 79,800
Transfers in	131,250	12,172	536,044	7,000	-	686,466
Transfers (out)	(175,000)	(59,000)	(536,044)	(281,062)	-	(1,051,106)
Total other financing sources (uses)	(43,750)	(46,828)	79,800	(274,062)	-	(284,840)
NET CHANGE IN FUND BALANCES	383,043	101,524	1,291,850	210,858	700,211	2,687,486
FUND BALANCES, JANUARY 1, 2010	4,795,523	2,965,139	8,082,331	2,885,202	2,799,181	21,527,376
FUND BALANCES, DECEMBER 31, 2010	\$ 5,178,566	\$ 3,066,663	\$ 9,374,181	\$ 3,096,060	\$ 3,499,392	\$ 24,214,862

* 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, 2010

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES									
Taxes	\$ -	\$ -	\$ -	\$ 677,943	\$ -	\$ -	\$ -	\$ -	\$ 677,943
Charges for services	-	25,000	425,000	132,063	148,010	14,710	8,484	29,444	782,711
Investment income	14,710	134	14,936	3,039	317	491	3,640	232	37,499
Miscellaneous	-	-	7,179	52,500	-	-	32,000	4,341	96,020
Total revenues	14,710	25,134	447,115	865,545	148,327	15,201	44,124	34,017	1,594,173
EXPENDITURES									
Current									
General government									
Salaries and benefits	11,359	41,535	-	-	61,847	-	-	11,384	126,125
Capital improvements	-	-	-	-	24,632	894	6,029	873	32,428
Commodities and services	-	10,653	30,259	464,819	155,845	-	2,390	9,133	673,099
Supplies and materials	-	296	-	-	13,379	-	-	3,124	16,799
Public safety									
Salaries and benefits	19,224	-	-	-	-	-	-	-	19,224
Health and welfare									
Salaries and benefits	52,273	-	-	-	-	-	-	-	52,273
Highways and streets									
Salaries and benefits	7,251	-	-	-	-	-	-	-	7,251
Debt service									
Interest and fiscal charges	-	-	-	240,181	-	-	-	-	240,181
Total expenditures	90,107	52,484	30,259	705,000	255,703	894	8,419	24,514	1,167,380
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(75,397)	(27,350)	416,856	160,545	(107,376)	14,307	35,705	9,503	426,793
OTHER FINANCING SOURCES (USES)									
Transfers in	-	5,000	112,250	-	-	-	-	14,000	131,250
Transfers (out)	-	-	-	(175,000)	-	-	-	-	(175,000)
Total other financing sources (uses)	-	5,000	112,250	(175,000)	-	-	-	14,000	(43,750)
NET CHANGE IN FUND BALANCES	(75,397)	(22,350)	529,106	(14,455)	(107,376)	14,307	35,705	23,503	383,043
FUND BALANCES, JANUARY 1, 2010	1,661,721	28,002	1,902,741	298,326	310,120	69,687	508,576	16,350	4,795,523
FUND BALANCES, DECEMBER 31, 2010	\$ 1,586,324	\$ 5,652	\$ 2,431,847	\$ 283,871	\$ 202,744	\$ 83,994	\$ 544,281	\$ 39,853	\$ 5,178,566

(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, 2010

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Circuit Clerk Operations and Administration	Drug Court	Enhancement Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
REVENUES													
Intergovernmental	\$ 13,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,843	\$ 6,951	\$ -	\$ 8,541	\$ -	\$ 114,543
Charges for services	17,628	48,500	292,612	2,148	267,034	408,446	28,325	159,280	-	66,884	-	-	1,290,857
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	32,886	24,310	57,196
Investment income	29	1,248	3,514	37	465	3,800	19	1,982	-	5,258	1,766	105	18,223
Miscellaneous	-	-	-	-	-	-	-	100	-	-	10,150	-	10,250
Total revenues	30,865	49,748	296,126	2,185	267,499	412,246	28,344	247,205	6,951	72,142	53,343	24,415	1,491,069
EXPENDITURES													
Public safety													
Salaries and benefits	27,570	-	109,584	-	109,960	435,107	-	95,776	4,337	20,211	-	-	802,545
Capital improvements	-	-	22,830	-	5,186	-	-	2,018	961	43,639	12,546	-	87,180
Commodities and services	3,190	74,650	28,234	2,552	25,846	9,699	-	122,222	1,602	89,453	25,623	22,800	405,871
Supplies and materials	-	27,834	-	-	7,437	-	-	7,193	51	4,606	-	-	47,121
Total expenditures	30,760	102,484	160,648	2,552	148,429	444,806	-	227,209	6,951	157,909	38,169	22,800	1,342,717
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	105	(52,736)	135,478	(367)	119,070	(32,560)	28,344	19,996	-	(85,767)	15,174	1,615	148,352
OTHER FINANCING SOURCES (USES)													
Transfers in	-	-	-	-	-	-	-	12,172	-	-	-	-	12,172
Transfers (out)	-	-	-	-	(50,000)	-	-	-	-	(9,000)	-	-	(59,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	-	12,172	-	(9,000)	-	-	(59,000)
NET CHANGE IN FUND BALANCES	105	(52,736)	135,478	(367)	69,070	(32,560)	28,344	32,168	-	(94,767)	15,174	1,615	101,524
FUND BALANCES, JANUARY 1, 2010	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
FUND BALANCES, DECEMBER 31, 2010	\$ 11,839	\$ 145,929	\$ 745,502	\$ 5,248	\$ 310,844	\$ 580,077	\$ 55,802	\$ 325,527	\$ -	\$ 635,738	\$ 231,732	\$ 18,425	\$ 3,066,663

(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, 2010

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 2,189,915	\$ -	\$ 995,508	\$ -	\$ 796,357	\$ 3,981,780
Intergovernmental	298,901	97,814	276,989	2,006,589	419,898	3,100,191
Investment income	18,022	264	10,175	11,589	10,149	50,199
Miscellaneous	33,646	62,415	2,908	-	-	98,969
Total revenues	2,540,484	160,493	1,285,580	2,018,178	1,226,404	7,231,139
EXPENDITURES						
Highways and streets						
Salaries and benefits	1,133,469	221,885	79,881	522,447	-	1,957,682
Capital improvements	650,761	818	677,616	363,161	914,889	2,607,245
Commodities and services	315,571	3,042	262,484	-	-	581,097
Supplies and materials	512,486	1,842	201	358,536	-	873,065
Total expenditures	2,612,287	227,587	1,020,182	1,244,144	914,889	6,019,089
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(71,803)	(67,094)	265,398	774,034	311,515	1,212,050
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	79,800	-	-	-	-	79,800
Transfers in	350,000	186,044	-	-	-	536,044
Transfers (out)	-	-	(67,547)	(350,000)	(118,497)	(536,044)
Total other financing sources (uses)	429,800	186,044	(67,547)	(350,000)	(118,497)	79,800
NET CHANGE IN FUND BALANCES	357,997	118,950	197,851	424,034	193,018	1,291,850
FUND BALANCES, JANUARY 1, 2010	2,859,600	228,358	1,355,206	2,163,772	1,475,395	8,082,331
FUND BALANCES, DECEMBER 31, 2010	\$ 3,217,597	\$ 347,308	\$ 1,553,057	\$ 2,587,806	\$ 1,668,413	\$ 9,374,181

(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, 2010

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 2,189,918	\$ -	\$ -	\$ 517,728	\$ -	\$ 666,082	\$ 3,373,728
Licenses and permits	-	-	-	-	96,769	-	96,769
Intergovernmental	-	33,410	540,740	-	-	-	574,150
Investment income	15,988	329	15	2,209	532	975	20,048
Miscellaneous	2	-	-	-	-	107	109
Total revenues	2,205,908	33,739	540,755	519,937	97,301	667,164	4,064,804
EXPENDITURES							
Health and welfare							
Salaries and benefits	120,841	-	245,085	-	38,329	223,989	628,244
Capital improvements	7,010	-	-	-	-	3,339	10,349
Commodities and services	1,861,908	44,223	317,358	489,204	57,466	161,694	2,931,853
Supplies and materials	2,938	-	3,236	-	-	3,264	9,438
Total expenditures	1,992,697	44,223	565,679	489,204	95,795	392,286	3,579,884
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	213,211	(10,484)	(24,924)	30,733	1,506	274,878	484,920
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	7,000	-	-	-	7,000
Transfers (out)	(49,786)	-	(3,000)	(38,276)	(12,000)	(178,000)	(281,062)
Total other financing sources (uses)	(49,786)	-	4,000	(38,276)	(12,000)	(178,000)	(274,062)
NET CHANGE IN FUND BALANCES	163,425	(10,484)	(20,924)	(7,543)	(10,494)	96,878	210,858
FUND BALANCES, JANUARY 1, 2010	2,113,575	17,267	53,178	391,258	87,498	222,426	2,885,202
FUND BALANCES, DECEMBER 31, 2010	\$ 2,277,000	\$ 6,783	\$ 32,254	\$ 383,715	\$ 77,004	\$ 319,304	\$ 3,096,060

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 40,000	\$ 40,000	\$ 14,710
Total revenues	40,000	40,000	14,710
EXPENDITURES			
General government			
Salaries and benefits	125,000	125,000	11,359
Public safety			
Salaries and benefits	125,000	125,000	19,224
Health and welfare			
Salaries and benefits	125,000	125,000	52,273
Highways and streets			
Salaries and benefits	125,000	125,000	7,251
Total expenditures	500,000	500,000	90,107
NET CHANGE IN FUND BALANCE	<u>\$ (460,000)</u>	<u>\$ (460,000)</u>	(75,397)
FUND BALANCE, JANUARY 1, 2010			<u>1,661,721</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 1,586,324</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	-	-	134
Total revenues	25,000	25,000	25,134
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	25,000	30,000	37,903
Part-time	4,000	4,000	-
Public health emergency response	-	-	(171)
Overtime	500	500	15
Social security	2,400	2,400	2,899
Illinois municipal retirement	500	500	495
Unemployment insurance	300	300	94
Workers' compensation	300	300	300
Total salaries and benefits	33,000	38,000	41,535
Capital improvements			
Computer equipment	1,000	1,000	-
Miscellaneous	100	100	-
Total capital improvements	1,100	1,100	-
Commodities and services			
Schools of instruction	500	500	-
Travel	1,000	1,000	518
Mileage	100	100	-
Meetings	200	200	-
Public notices	200	200	-
Maintenance	800	800	24
Telephone	2,000	2,000	954
Professional fees	7,000	7,000	8,300
Commercial services	500	500	582
Surety bonds	500	500	275
Total commodities and services	12,800	12,800	10,653

(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, 2010

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 229
Postage	100	100	67
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>296</u>
Total expenditures	<u>48,000</u>	<u>53,000</u>	<u>52,484</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(23,000)</u>	<u>(28,000)</u>	<u>(27,350)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Community outreach building	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (18,000)</u>	<u>\$ (23,000)</u>	(22,350)
FUND BALANCE, JANUARY 1, 2010			<u>28,002</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 5,652</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	\$ 425,000	\$ 425,000	\$ 425,000
Investment income	30,000	30,000	14,936
Miscellaneous income	-	-	7,179
	<hr/>		
Total revenues	455,000	455,000	447,115
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	165,000	165,000	30,109
Other	-	-	150
	<hr/>		
Total expenditures	165,000	165,000	30,259
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	290,000	290,000	416,856
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in	65,000	65,000	112,250
	<hr/>		
Total other financing sources (uses)	65,000	65,000	112,250
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 355,000	\$ 355,000	529,106
	<hr/>		
FUND BALANCE, JANUARY 1, 2010			1,902,741
	<hr/>		
FUND BALANCE, DECEMBER 31, 2010			\$ 2,431,847
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES				
Charges for services				
Reimbursement from other governments	\$ -	\$ 425,000	\$ -	\$ 425,000
Investment income	368	14,568	-	14,936
Miscellaneous income				
Other miscellaneous	7,179	-	-	7,179
Total revenues	7,547	439,568	-	447,115
EXPENDITURES				
General government				
Commodities and services				
Building maintenance	-	23,859	6,250	30,109
Other	150	-	-	150
Total expenditures	150	23,859	6,250	30,259
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,397	415,709	(6,250)	416,856
OTHER FINANCING SOURCES (USES)				
Transfers in	-	112,250	-	112,250
Transfers (out)	(6,250)	-	6,250	-
Total other financing sources (uses)	(6,250)	112,250	6,250	112,250
NET CHANGE IN FUND BALANCE	1,147	527,959	-	529,106
FUND BALANCE, JANUARY 1, 2010	77,926	1,824,815	-	1,902,741
FUND BALANCE, DECEMBER 31, 2010	\$ 79,073	\$ 2,352,774	\$ -	\$ 2,431,847

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 675,000	\$ 675,000	\$ 677,943
Charges for services			
Reimbursements from other governments	135,000	135,000	132,063
Investment income	10,000	10,000	3,039
Miscellaneous income			
Land rentals	52,500	52,500	52,500
	<hr/>		
Total revenues	872,500	872,500	865,545
<hr/>			
EXPENDITURES			
Current			
General government			
Commodities and services			
Rent	-	-	9,819
Renewal and replacement program	425,000	425,000	425,000
Emergency services	30,000	30,000	30,000
Debt service			
Interest and fiscal charges	250,000	250,000	240,181
	<hr/>		
Total expenditures	705,000	705,000	705,000
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	167,500	167,500	160,545
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(175,000)	(175,000)	(175,000)
	<hr/>		
Total other financing sources (uses)	(175,000)	(175,000)	(175,000)
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (7,500)</u>	<u>\$ (7,500)</u>	(14,455)
<hr/>			
FUND BALANCE, JANUARY 1, 2010			<u>298,326</u>
<hr/>			
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 283,871</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 18,000	\$ 18,000	\$ 21,077
Recorder computer fee	90,000	90,000	69,575
Micro document copies	25,000	25,000	20,055
Microfilm contracts	35,000	35,000	37,303
Investment income	3,000	3,000	317
Total revenues	171,000	171,000	148,327
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	42,000	42,000	44,979
Part-time	10,000	10,000	-
Overtime	5,000	5,000	3,399
FICA	5,000	5,000	4,120
IMRF	5,000	5,000	4,137
Longevity pay	500	500	369
Health insurance	9,000	9,000	4,400
Life insurance	400	400	304
Unemployment insurance	100	100	139
Total salaries and benefits	77,000	77,000	61,847
Capital improvements			
Office furniture and equipment	2,000	2,000	358
Computer equipment	17,000	17,000	23,098
Specialized equipment	20,000	20,000	1,176
Total capital improvements	39,000	39,000	24,632
Commodities and services			
School of instruction	400	400	45
Maintenance - equipment	32,000	60,000	47,878
Maintenance - software	42,000	42,000	62,711
Commercial services	10,000	10,000	15,911
Professional services	10,000	10,000	29,300
Data processing services	2,000	2,000	-
Total commodities and services	96,400	124,400	155,845
Supplies and materials			
Supplies	16,000	16,000	13,379
Total expenditures	228,400	256,400	255,703
NET CHANGE IN FUND BALANCE	\$ (57,400)	\$ (85,400)	(107,376)
FUND BALANCE, JANUARY 1, 2010			310,120
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 202,744</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 10,000	\$ 10,000	\$ 14,710
Investment income	1,000	1,000	491
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>15,201</u>
EXPENDITURES			
General government			
Computer equipment	2,000	2,000	894
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>894</u>
NET CHANGE IN FUND BALANCE	<u>\$ 9,000</u>	<u>\$ 9,000</u>	14,307
FUND BALANCE, JANUARY 1, 2010			<u>69,687</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 83,994</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 8,484
Investment income	15,000	15,000	3,640
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<hr/>		
Total revenues	53,000	53,000	44,124
	<hr/>		
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	1,500	6,500	6,029
Commodities and services	31,000	26,000	2,390
Supplies and materials	3,000	3,000	-
	<hr/>		
Total expenditures	69,500	69,500	8,419
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (16,500)</u>	<u>\$ (16,500)</u>	35,705
FUND BALANCE, JANUARY 1, 2010			<u>508,576</u>
FUND BALANCE, DECEMBER 31, 2010			<u><u>\$ 544,281</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Year Ended December 31, 2010

	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	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Capital improvements			
Computer equipment	<u>1,500</u>	<u>6,500</u>	<u>6,029</u>
Total capital improvements	<u>1,500</u>	<u>6,500</u>	<u>6,029</u>
Commodities and services			
Travel	1,000	1,000	82
Schools of instruction	3,000	3,000	263
Professional services	10,000	10,000	3,200
Aerial digital imaging	-	-	(2,000)
Software acquisition	10,000	10,000	-
Communications net	5,000	2,000	845
Telephone and data	<u>2,000</u>	<u>-</u>	<u>-</u>
Total commodities and services	<u>31,000</u>	<u>26,000</u>	<u>2,390</u>
Supplies and materials			
Technical supplies	500	500	-
Mapping supplies	500	500	-
Fuel	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 69,500</u></u>	<u><u>\$ 69,500</u></u>	<u><u>\$ 8,419</u></u>

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sycamore film festival	\$ -	\$ -	\$ 29,444
Investment income	500	500	232
Miscellaneous			
Donations	6,500	6,500	4,341
	<u>7,000</u>	<u>7,000</u>	<u>34,017</u>
Total revenues			
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	11,000	11,000	10,528
FICA	900	900	803
Unemployment insurance	100	100	53
	<u>12,000</u>	<u>12,000</u>	<u>11,384</u>
Total salaries and benefits			
Capital improvements			
Office furniture and equipment	1,000	1,000	873
Computer equipment	2,000	2,000	-
	<u>3,000</u>	<u>3,000</u>	<u>873</u>
Total capital improvements			
Commodities and services			
Maintenance - equipment	600	600	109
Commercial service	3,000	3,000	-
Postage	400	400	352
Sycamore film festival	-	9,000	8,672
	<u>4,000</u>	<u>13,000</u>	<u>9,133</u>
Total commodities and services			
Supplies and materials			
Supplies	3,000	3,000	3,124
	<u>3,000</u>	<u>3,000</u>	<u>3,124</u>
Total expenditures	<u>22,000</u>	<u>31,000</u>	<u>24,514</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(15,000)</u>	<u>(24,000)</u>	<u>9,503</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	14,000	14,000	14,000
	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	<u>\$ (1,000)</u>	<u>\$ (10,000)</u>	23,503
FUND BALANCE, JANUARY 1, 2010			<u>16,350</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 39,853</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 13,208
Charges for services			
Financial services	25,000	25,000	17,628
Investment income	500	500	29
	<hr/>		
Total revenues	40,500	40,500	30,865
	<hr/>		
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	32,000	32,000	16,817
Longevity pay	2,000	2,000	714
FICA	3,000	3,000	1,135
IMRF	3,000	3,000	1,578
Health benefits	14,000	14,000	7,228
Life insurance	500	500	92
Unemployment insurance	500	500	6
	<hr/>		
Total salaries and benefits	55,000	55,000	27,570
	<hr/>		
Commodities and services			
Maintenance - equipment	4,100	4,100	3,190
Data processing	2,600	2,600	-
	<hr/>		
Total commodities and services	6,700	6,700	3,190
	<hr/>		
Supplies and materials			
Other	500	500	-
	<hr/>		
Total supplies and materials	500	500	-
	<hr/>		
Total expenditures	62,200	62,200	30,760
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (21,700)</u>	<u>\$ (21,700)</u>	105
FUND BALANCE, JANUARY 1, 2010			<hr/> 11,734
FUND BALANCE, DECEMBER 31, 2010			<hr/> <u>\$ 11,839</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 48,500
Investment income	-	-	1,248
Total revenues	36,000	36,000	49,748
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
Total capital improvements	5,000	5,000	-
Commodities and services			
Rent	5,000	77,000	74,350
Commercial services	-	-	300
Total commodities and services	5,000	77,000	74,650
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	21,000	21,000	27,834
Total supplies and materials	21,500	21,500	27,834
Total expenditures	31,500	103,500	102,484
NET CHANGE IN FUND BALANCE	\$ 4,500	\$ (67,500)	(52,736)
FUND BALANCE, JANUARY 1, 2010			198,665
FUND BALANCE, DECEMBER 31, 2010			\$ 145,929

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 290,000	\$ 290,000	\$ 278,635
Computerization super driver	20,000	20,000	13,977
Investment income	7,500	7,500	3,514
Total revenues	317,500	317,500	296,126
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	75,000	79,000	89,926
Longevity pay	1,000	1,000	1,477
FICA	6,000	6,000	6,832
IMRF	7,000	7,000	7,166
Health benefits	16,000	16,000	3,889
Life insurance	500	500	172
Unemployment insurance	500	500	122
Total salaries and benefits	106,000	110,000	109,584
Capital improvements			
Office furniture and equipment	10,000	6,000	2,014
Computer equipment	75,000	75,000	20,816
Total capital improvements	85,000	81,000	22,830
Commodities and services			
Maintenance - software	50,000	50,000	19,515
Maintenance - equipment	25,000	25,000	4,171
Data processing services	25,000	25,000	4,548
Total commodities and services	100,000	100,000	28,234
Total expenditures	291,000	291,000	160,648
NET CHANGE IN FUND BALANCE	\$ 26,500	\$ 26,500	135,478
FUND BALANCE, JANUARY 1, 2010			610,024
FUND BALANCE, DECEMBER 31, 2010			\$ 745,502

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 2,148
Investment income	-	-	37
	<hr/>		
Total revenues	5,000	5,000	2,185
<hr/>			
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	1,200	1,200	19
Travel	1,200	1,200	1,636
Transcripts	3,000	3,000	897
	<hr/>		
Total commodities and services	5,400	5,400	2,552
<hr/>			
Supplies and materials			
Supplies	100	100	-
Postage	100	100	-
	<hr/>		
Total supplies and materials	200	200	-
<hr/>			
Total expenditures	5,600	5,600	2,552
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (600)	\$ (600)	(367)
<hr/>			
FUND BALANCE, JANUARY 1, 2010			5,615
			<hr/>
FUND BALANCE, DECEMBER 31, 2010			\$ 5,248
			<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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 310,000	\$ 310,000	\$ 267,034
Investment income	2,000	2,000	465
Total revenues	<u>312,000</u>	<u>312,000</u>	<u>267,499</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	75,000	95,000	94,218
Longevity pay	2,000	2,000	911
FICA	6,000	6,000	7,458
IMRF	6,500	6,500	1,824
Health benefits	-	-	5,004
Life insurance	-	-	53
Unemployment insurance	500	500	492
Total salaries and benefits	<u>90,000</u>	<u>110,000</u>	<u>109,960</u>
Capital improvements			
Computer equipment	50,000	50,000	5,186
Office furniture and equipment	25,000	5,000	-
Total capital improvements	<u>75,000</u>	<u>55,000</u>	<u>5,186</u>
Commodities and services			
Maintenance - software	4,000	4,000	-
Telephone	7,000	7,000	-
Maintenance - equipment	4,000	4,000	1,395
Commercial services	4,000	4,000	452
Internet	3,000	3,000	3,720
Data processing	13,500	13,500	20,279
Total commodities and services	<u>35,500</u>	<u>35,500</u>	<u>25,846</u>
Supplies and materials			
Supplies	2,500	2,500	7,437
Total expenditures	<u>203,000</u>	<u>203,000</u>	<u>148,429</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>109,000</u>	<u>109,000</u>	<u>119,070</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 59,000</u>	<u>\$ 59,000</u>	69,070
FUND BALANCE, JANUARY 1, 2010			<u>241,774</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 310,844</u>

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 430,000	\$ 430,000	\$ 408,446
Investment income	-	-	3,800
Total revenues	<u>430,000</u>	<u>430,000</u>	<u>412,246</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	272,000	272,000	294,836
Part-time	35,000	35,000	11,980
Overtime	20,000	20,000	17,284
Premium holiday	3,000	3,000	2,044
Supervisory differential	-	-	108
Training pay	1,000	1,000	710
Education pay	2,000	2,000	1,223
Longevity pay	4,000	4,000	3,022
FICA	25,000	25,000	22,267
IMRF	3,000	3,000	-
SLEP	56,000	56,000	53,929
Health benefits	14,000	14,000	26,773
Life insurance	1,000	1,000	634
Unemployment insurance	1,000	1,000	297
Total salaries and benefits	<u>437,000</u>	<u>437,000</u>	<u>435,107</u>
Capital improvements			
Other equipment	2,300	2,300	-
Total capital improvements	<u>2,300</u>	<u>2,300</u>	<u>-</u>
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	9,699
Total commodities and services	<u>10,500</u>	<u>10,500</u>	<u>9,699</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	-
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>-</u>
Total expenditures	<u>450,900</u>	<u>450,900</u>	<u>444,806</u>
NET CHANGE IN FUND BALANCE	<u>\$ (20,900)</u>	<u>\$ (20,900)</u>	<u>(32,560)</u>
FUND BALANCE, JANUARY 1, 2010			<u>612,637</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 580,077</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court local agencies	\$ -	\$ -	\$ 2,480
Drug court grant	-	-	83,363
Charges for services			
Drug court fees	195,000	195,000	158,965
DUI court fees	-	-	315
Investment income	-	-	1,982
Miscellaneous	-	-	100
Total revenues	195,000	195,000	247,205
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	56,000	86,000	73,938
FICA	4,500	4,500	5,341
IMRF	5,000	5,000	6,688
Longevity pay	-	-	350
PHO contingency	-	-	12
Health insurance	2,200	2,200	9,148
Life insurance	200	200	224
Unemployment insurance	100	100	75
Total salaries and benefits	68,000	98,000	95,776
Capital improvements			
Office furniture and small equipment	1,500	1,500	382
Computer equipment	-	2,000	1,636
Total capital improvements	1,500	3,500	2,018
Commodities and services			
School of instruction	-	-	2,897
Travel	15,000	15,000	5,641
Meetings - host expenses	3,000	3,000	2,286
Memberships	1,000	1,000	1,472
Professional services	15,000	15,000	26,275
Software acquisition	1,000	1,000	1,048
Participant expense	4,000	26,000	18,977
Contributions to agencies	57,000	57,000	44,161
Drug testing	8,000	8,000	17,682
Copies	-	-	711
Postage	800	800	1,072
Total commodities and services	104,800	126,800	122,222

(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, 2010

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Drugs	\$ -	\$ -	\$ 3,561
Supplies	3,500	3,500	3,632
Total supplies and materials	3,500	3,500	7,193
Total expenditures	177,800	231,800	227,209
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	17,200	(36,800)	19,996
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	10,000	10,000	12,172
Total other financing sources (uses)	10,000	10,000	12,172
NET CHANGE IN FUND BALANCE	\$ 27,200	\$ (26,800)	32,168
FUND BALANCE, JANUARY 1, 2010			293,359
FUND BALANCE, DECEMBER 31, 2010			\$ 325,527

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court grant	\$ -	\$ -	\$ 6,951
Total revenues	-	-	6,951
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	-	5,000	3,270
FICA	-	-	240
IMRF	-	-	237
Health insurance	-	-	560
Life insurance	-	-	14
Unemployment insurance	-	-	16
Total salaries and benefits	-	5,000	4,337
Capital improvements			
Computer equipment	-	1,000	961
Total capital improvements	-	1,000	961
Commodities and services			
Travel	-	-	10
Meetings - host expenses	-	-	52
Telephone	-	-	169
Professional services	-	2,000	1,371
Total commodities and services	-	2,000	1,602
Supplies and materials			
Supplies	-	-	51
Total supplies and materials	-	-	51
Total expenditures	-	8,000	6,951
NET CHANGE IN FUND BALANCE	\$ -	\$ (8,000)	-
FUND BALANCE, JANUARY 1, 2010			-
FUND BALANCE, DECEMBER 31, 2010			\$ -

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 81,000	\$ 81,000	\$ 63,539
Local agencies	-	-	2,625
Electronic monitoring	-	-	720
Investment income	9,000	9,000	5,258
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>72,142</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	-	21,000	17,375
FICA	-	-	1,280
IMRF	-	-	1,506
Unemployment insurance	-	-	50
Total salaries and benefits	<u>-</u>	<u>21,000</u>	<u>20,211</u>
Capital improvements			
Computer equipment	40,000	44,000	43,639
Commodities and services			
Maintenance - vehicles	5,000	5,000	3,278
Maintenance - software	-	-	798
Training	6,000	6,000	5,669
Professional services	35,000	35,000	24,864
Commercial services	1,000	1,000	(11)
Juvenile safe house	40,000	32,900	32,116
Juvenile summer camp	40,000	34,400	22,739
Contingency	10,000	-	-
Total commodities and services	<u>137,000</u>	<u>114,300</u>	<u>89,453</u>
Supplies and materials			
Fuel	7,000	4,700	4,606
Total supplies and materials	<u>7,000</u>	<u>4,700</u>	<u>4,606</u>
Total expenditures	<u>184,000</u>	<u>184,000</u>	<u>157,909</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(94,000)</u>	<u>(94,000)</u>	<u>(85,767)</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>\$ (103,000)</u>	<u>\$ (103,000)</u>	(94,767)
FUND BALANCE, JANUARY 1, 2010			<u>730,505</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 635,738</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 6,000	\$ 6,000	\$ 8,541
Fines and forfeits			
DUI fines	35,000	35,000	24,057
Narcotics task force	4,300	4,300	8,829
Investment income	-	-	1,766
Miscellaneous income			
Donations	-	-	10,150
	<hr/>		
Total revenues	45,300	45,300	53,343
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Sheriff's Care Trac	-	-	8,973
Office equipment	8,600	8,600	-
Other equipment	11,000	11,000	3,573
	<hr/>		
Total capital improvements	19,600	19,600	12,546
<hr/>			
Commodities and services			
Training	2,000	2,000	1,594
Maintenance - equipment	10,000	10,000	7,000
Restricted SCAAP	-	12,000	13,313
Citizen's academy	2,000	2,000	3,716
	<hr/>		
Total commodities and services	14,000	26,000	25,623
<hr/>			
Total expenditures	33,600	45,600	38,169
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 11,700	\$ (300)	15,174
<hr/>			
FUND BALANCE, JANUARY 1, 2010			216,558
<hr/>			
FUND BALANCE, DECEMBER 31, 2010			\$ 231,732
<hr/>			

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 23,000	\$ 23,000	\$ 24,310
Investment income	300	300	105
	<hr/>		
Total revenues	23,300	23,300	24,415
<hr/>			
EXPENDITURES			
Public safety			
Commodities and services	22,800	22,800	22,800
Capital improvements	2,000	2,000	-
	<hr/>		
Total expenditures	24,800	24,800	22,800
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (1,500)</u>	<u>\$ (1,500)</u>	1,615
FUND BALANCE, JANUARY 1, 2010			<hr/> 16,810
FUND BALANCE, DECEMBER 31, 2010			<hr/> <u>\$ 18,425</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,189,915
Intergovernmental			
Fuel reimbursement	110,000	110,000	239,191
Sale of fuel	5,000	5,000	6,383
Materials	5,000	5,000	39,058
Local agency maintenance	700	700	5,478
Oversize vehicle permits	2,500	2,500	8,791
Investment income	20,000	20,000	18,022
Miscellaneous	100	100	33,646
Total revenues	<u>2,343,300</u>	<u>2,343,300</u>	<u>2,540,484</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,216,000	1,216,000	1,133,469
Capital improvements	828,100	828,100	650,761
Commodities and services	399,100	399,100	315,571
Supplies and materials	609,800	609,800	512,486
Total expenditures	<u>3,053,000</u>	<u>3,053,000</u>	<u>2,612,287</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(709,700)</u>	<u>(709,700)</u>	<u>(71,803)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	79,800
Transfers in			
County motor fuel tax	350,000	350,000	350,000
Transfers (out)			
Engineering	(200,000)	(200,000)	-
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>429,800</u>
NET CHANGE IN FUND BALANCE	<u>\$ (559,700)</u>	<u>\$ (559,700)</u>	357,997
FUND BALANCE, JANUARY 1, 2010			<u>2,859,600</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 3,217,597</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 745,000	\$ 745,000	\$ 668,416
Overtime	35,000	35,000	22,133
Seasonal	39,000	39,000	40,406
Premium holiday	7,000	7,000	131
Longevity pay	18,000	18,000	23,747
FICA	65,000	65,000	57,242
IMRF	75,000	75,000	66,257
Health benefits	216,000	216,000	215,722
Unemployment tax	1,000	1,000	895
Life insurance	4,000	4,000	3,168
Uniform allowance	5,000	5,000	-
Deferred compensation	6,000	6,000	5,612
Workers' compensation insurance payroll	-	-	29,740
Total salaries and benefits	1,216,000	1,216,000	1,133,469
Capital improvements			
Land acquisition	325,000	325,000	-
Vehicles	46,800	46,800	78,261
Construction equipment	417,100	417,100	556,692
Landscaping	1,000	1,000	-
Office furniture and equipment	22,700	22,700	7,641
Other equipment	15,500	15,500	8,167
Total capital improvements	828,100	828,100	650,761
Commodities and services			
Travel	4,000	4,000	3,425
School of instruction	1,000	1,000	593
Public notices	300	300	92
Memberships	1,600	1,600	1,557
Maintenance - software	4,000	4,000	1,450
Maintenance - vehicles	30,000	30,000	10,122
Maintenance - building	25,000	25,000	25,423
Maintenance - equipment	85,000	85,000	86,078
Maintenance - fuel depot	1,500	1,500	13,446
Maintenance - HVAC	3,700	3,700	468
Maintenance - plumbing	1,000	1,000	-
Maintenance - electrical	1,500	1,500	166
Telephone	10,000	10,000	9,468
Electricity	45,000	45,000	43,906
Gas	45,000	45,000	15,655
Garbage	5,000	5,000	4,049

(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, 2010

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 2,107
Commercial services	25,000	25,000	7,203
Janitorial contract	6,300	6,300	4,851
Drug testing	1,500	1,500	1,128
Rental of equipment	700	700	915
Professional services	100,000	100,000	79,969
Windfarm expenses	-	-	3,500
	<hr/>		
Total commodities and services	399,100	399,100	315,571
	<hr/>		
Supplies and materials			
Supplies	5,000	5,000	3,309
Postage	1,000	1,000	881
Janitorial supplies	2,000	2,000	2,791
Fuels and lubricants	350,000	350,000	384,682
Materials - day labor	200,000	200,000	79,492
Materials - traffic control	25,000	25,000	31,810
Materials - winter maintenance	20,000	20,000	2,044
Books and subscriptions	200	200	693
Clothing	6,500	6,500	6,737
Other supplies and materials	100	100	47
	<hr/>		
Total supplies and materials	609,800	609,800	512,486
	<hr/>		
TOTAL EXPENDITURES	\$ 3,053,000	\$ 3,053,000	\$ 2,612,287

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 15,000	\$ 15,000	\$ 38,004
Township motor fuel	15,000	15,000	59,810
Investment income	1,000	1,000	264
Miscellaneous	1,000	1,000	62,415
	<hr/>		
Total revenues	32,000	32,000	160,493
<hr/>			
EXPENDITURES			
Highways and streets			
Salaries and benefits	280,000	280,000	221,885
Capital improvements	1,200	1,200	818
Commodities and services	3,200	3,200	3,042
Supplies and materials	2,100	2,100	1,842
	<hr/>		
Total expenditures	286,500	286,500	227,587
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(254,500)	(254,500)	(67,094)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in			
Highway	200,000	200,000	-
Aid to bridges	72,000	72,000	67,547
Federal highway matching	86,800	86,800	118,497
	<hr/>		
Total other financing sources (uses)	358,800	358,800	186,044
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ 104,300</u>	<u>\$ 104,300</u>	118,950
<hr/>			
FUND BALANCE, JANUARY 1, 2010			<u>228,358</u>
<hr/>			
FUND BALANCE, DECEMBER 31, 2010			<u><u>\$ 347,308</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 200,000	\$ 200,000	\$ 163,472
Overtime	8,000	8,000	6,190
Longevity pay	5,500	5,500	4,839
FICA	16,000	16,000	13,047
IMRF	19,000	19,000	15,878
Health insurance	30,000	30,000	17,834
Life insurance	1,000	1,000	475
Unemployment insurance	500	500	150
Total salaries and benefits	280,000	280,000	221,885
Capital improvements			
Office furniture and small equipment	1,200	1,200	-
Other equipment	-	-	818
Total capital improvements	1,200	1,200	818
Commodities and services			
Travel	500	500	399
Maintenance - equipment	1,200	1,200	1,188
Maintenance - software	1,500	1,500	1,267
Miscellaneous	-	-	188
Total commodities and services	3,200	3,200	3,042
Supplies and materials			
Supplies	2,100	2,100	1,842
Total supplies and materials	2,100	2,100	1,842
TOTAL EXPENDITURES	\$ 286,500	\$ 286,500	\$ 227,587

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,000,000	\$ 1,000,000	\$ 995,508
Intergovernmental			
State aid	-	-	165,283
Contributions from townships			
Construction	-	-	51,887
Township bridge - construction	150,000	150,000	59,819
Investment income	10,000	10,000	10,175
Miscellaneous	-	-	2,908
Total revenues	<u>1,160,000</u>	<u>1,160,000</u>	<u>1,285,580</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	55,000	55,000	53,431
Overtime	8,000	8,000	1,495
Longevity pay	2,000	2,000	2,021
FICA	5,000	5,000	3,882
IMRF	5,700	5,700	5,116
Health insurance	14,000	14,000	13,728
Life insurance	200	200	158
Unemployment insurance	100	100	50
Total salaries and benefits	<u>90,000</u>	<u>90,000</u>	<u>79,881</u>
Capital improvements			
Bridges and other structures	703,100	690,100	677,616
Total capital improvements	<u>703,100</u>	<u>690,100</u>	<u>677,616</u>
Commodities and services			
Professional services	263,000	276,000	262,484
Total commodities and services	<u>263,000</u>	<u>276,000</u>	<u>262,484</u>
Supplies and materials			
Day labor materials	-	-	201
Total supplies and materials	<u>-</u>	<u>-</u>	<u>201</u>
Total expenditures	<u>1,056,100</u>	<u>1,056,100</u>	<u>1,020,182</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>103,900</u>	<u>103,900</u>	<u>265,398</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(72,000)	(72,000)	(67,547)
Total other financing sources (uses)	<u>(72,000)</u>	<u>(72,000)</u>	<u>(67,547)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 31,900</u>	<u>\$ 31,900</u>	197,851
FUND BALANCE, JANUARY 1, 2010			<u>1,355,206</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 1,553,057</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,450,000	\$ 1,450,000	\$ 1,353,896
Motor fuel tax - local agencies	200,000	200,000	190,052
State aid	-	-	462,641
Investment income	25,000	25,000	11,589
Total revenues	<u>1,675,000</u>	<u>1,675,000</u>	<u>2,018,178</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	400,000	400,000	414,617
Overtime	25,000	25,000	20,318
Seasonal	21,000	21,000	16,491
Premium holiday	3,000	3,000	-
Longevity pay	10,000	10,000	-
FICA	35,000	35,000	33,147
IMRF	40,000	40,000	37,532
Unemployment insurance	1,000	1,000	342
Total salaries and benefits	<u>535,000</u>	<u>535,000</u>	<u>522,447</u>
Capital improvements			
Road - major repairs and maintenance	605,000	605,000	363,161
Total capital improvements	<u>605,000</u>	<u>605,000</u>	<u>363,161</u>
Supplies and materials			
Winter maintenance materials	500,000	500,000	358,536
Total supplies and materials	<u>500,000</u>	<u>500,000</u>	<u>358,536</u>
Total expenditures	<u>1,640,000</u>	<u>1,640,000</u>	<u>1,244,144</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>35,000</u>	<u>35,000</u>	<u>774,034</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway	(350,000)	(350,000)	(350,000)
Total other financing sources (uses)	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (315,000)</u>	<u>\$ (315,000)</u>	424,034
FUND BALANCE, JANUARY 1, 2010			<u>2,163,772</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 2,587,806</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 800,000	\$ 800,000	\$ 796,357
Intergovernmental			
State aid	-	-	400,000
Local agency	-	-	19,898
Investment income	15,000	15,000	10,149
	<hr/>		
Total revenues	815,000	815,000	1,226,404
	<hr/>		
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	1,164,000	1,164,000	914,889
	<hr/>		
Total expenditures	1,164,000	1,164,000	914,889
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(349,000)	(349,000)	311,515
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(86,800)	(86,800)	(118,497)
	<hr/>		
Total other financing sources (uses)	(86,800)	(86,800)	(118,497)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (435,800)	\$ (435,800)	193,018
	<hr/>		
FUND BALANCE, JANUARY 1, 2010			1,475,395
	<hr/>		
FUND BALANCE, DECEMBER 31, 2010			\$ 1,668,413
	<hr/>		

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,189,918
Investment income	30,000	30,000	15,988
Miscellaneous	-	-	2
Total revenues	<u>2,230,000</u>	<u>2,230,000</u>	<u>2,205,908</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	150,000	150,000	120,841
Capital improvements	58,500	58,500	7,010
Commodities and services	1,955,800	1,955,800	1,861,908
Supplies and materials	2,000	2,000	2,938
Total expenditures	<u>2,166,300</u>	<u>2,166,300</u>	<u>1,992,697</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>63,700</u>	<u>63,700</u>	<u>213,211</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(41,000)	(41,000)	(36,614)
Drug court	(10,000)	(10,000)	(12,172)
Asset replacement	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>(52,000)</u>	<u>(52,000)</u>	<u>(49,786)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 11,700</u>	<u>\$ 11,700</u>	163,425
FUND BALANCE, JANUARY 1, 2010			<u>2,113,575</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 2,277,000</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, 2010

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 98,000	\$ 98,000	\$ 86,075
Part-time	4,000	4,000	-
Health insurance	28,000	28,000	21,128
Life insurance	300	300	251
FICA	8,000	8,000	5,761
IMRF	9,000	9,000	7,526
Unemployment tax	200	200	100
Deferred compensation	2,500	2,500	-
Total salaries and benefits	150,000	150,000	120,841
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	2,500	2,500	7,010
Building modifications	35,000	35,000	-
Capital set-aside	20,000	20,000	-
Total capital improvements	58,500	58,500	7,010
Commodities and services			
Travel	2,000	2,000	1,929
School of instruction	800	800	1,423
Public notices	200	200	-
Memberships	12,000	12,000	11,546
Maintenance - equipment	1,000	1,000	455
Postage	500	500	146
Telephone	500	500	1,599
Rental of space	16,000	16,000	16,000
Professional services	2,000	2,000	7,292
Commercial services	300	300	621
Software acquisition	500	500	-
Contributions to agencies	1,899,600	1,899,600	1,811,144
Copies - outside	100	100	880
Special programs	17,000	17,000	7,002
Other commodities and services	3,300	3,300	1,871
Total commodities and services	1,955,800	1,955,800	1,861,908
Supplies and materials			
Supplies	1,500	1,500	2,694
Periodicals and subscriptions	500	500	244
Total supplies and materials	2,000	2,000	2,938
TOTAL EXPENDITURES	\$ 2,166,300	\$ 2,166,300	\$ 1,992,697

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 33,410
Investment income	200	200	329
Total revenues	<u>200</u>	<u>200</u>	<u>33,739</u>
EXPENDITURES			
Health and welfare			
Commodities and services	-	45,000	44,223
Total expenditures	<u>-</u>	<u>45,000</u>	<u>44,223</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>200</u>	<u>(44,800)</u>	<u>(10,484)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community services	(200)	(200)	-
Total other financing sources (uses)	<u>(200)</u>	<u>(200)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (45,000)</u>	<u>(10,484)</u>
FUND BALANCE, JANUARY 1, 2010			<u>17,267</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 6,783</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 636,300	\$ 636,300	\$ 525,890
State grants	53,900	53,900	14,480
Local grants	2,000	2,000	370
Investment income	200	200	15
Miscellaneous income	2,000	2,000	-
Total revenues	<u>694,400</u>	<u>694,400</u>	<u>540,755</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	322,000	322,000	245,085
Commodities and services	377,000	377,000	317,358
Supplies and materials	3,000	3,000	3,236
Total expenditures	<u>702,000</u>	<u>702,000</u>	<u>565,679</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(7,600)</u>	<u>(7,600)</u>	<u>(24,924)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial aid	200	200	-
Senior services	7,000	7,000	7,000
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	<u>4,200</u>	<u>4,200</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,400)</u>	<u>\$ (3,400)</u>	<u>(20,924)</u>
FUND BALANCE, JANUARY 1, 2010			<u>53,178</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 32,254</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 207,000	\$ 207,000	\$ 179,964
Longevity pay	1,900	1,900	1,788
Health benefits	72,000	72,000	30,980
Life insurance	1,000	1,000	818
FICA	16,000	16,000	13,589
IMRF	19,000	19,000	16,876
Unemployment tax	300	300	344
Deferred compensation	1,800	1,800	726
Workers' compensation	3,000	3,000	-
Total salaries and benefits	322,000	322,000	245,085
Commodities and services			
ARRA CSBG grant	-	-	380
Office furniture and supplies	2,700	2,700	4,968
Travel	5,000	5,000	9,173
School of instruction	5,000	5,000	935
Scholarships	10,000	10,000	8,500
Memberships	1,500	1,500	1,150
Maintenance - equipment	500	500	346
Postage	600	600	609
Telephone	1,000	1,000	1,198
ARRA CSBG grant	-	-	112,423
ARRA HPRP grant	-	-	105,247
Contributions to agencies	15,000	15,000	500
Insurance premiums	3,000	3,000	3,000
Direct assistance payouts	332,700	332,700	68,929
Total commodities and services	377,000	377,000	317,358
Supplies and materials			
Supplies	3,000	3,000	3,236
Total supplies and materials	3,000	3,000	3,236
TOTAL EXPENDITURES	\$ 702,000	\$ 702,000	\$ 565,679

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 520,000	\$ 520,000	\$ 517,728
Investment income	7,000	7,000	2,209
Total revenues	<u>527,000</u>	<u>527,000</u>	<u>519,937</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	488,000	489,500	489,204
Total expenditures	<u>488,000</u>	<u>489,500</u>	<u>489,204</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>39,000</u>	<u>37,500</u>	<u>30,733</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(32,000)	(32,000)	(31,276)
Total other financing sources (uses)	<u>(39,000)</u>	<u>(39,000)</u>	<u>(38,276)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,500)</u>	<u>(7,543)</u>
FUND BALANCE, JANUARY 1, 2010			<u>391,258</u>
FUND BALANCE, DECEMBER 31, 2010			<u><u>\$ 383,715</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 669,000	\$ 669,000	\$ 666,082
Investment income	-	-	975
Miscellaneous	-	-	107
Total revenues	669,000	669,000	667,164
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	167,000	167,000	167,291
FICA	14,000	14,000	12,287
IMRF	16,000	16,000	15,118
Health insurance	30,000	30,000	28,456
Life insurance	700	700	634
Unemployment insurance	300	300	203
Total salaries and benefits	228,000	228,000	223,989
Capital outlay			
Computer equipment	-	-	82
Computer software	1,200	1,200	1,058
Office furniture and small equipment	500	500	2,039
Vehicle	6,000	6,000	160
Total capital outlay	7,700	7,700	3,339
Commodities and services			
School of instruction	4,500	4,500	3,585
Travel	3,000	3,000	6,411
Mileage - employee	2,000	2,000	713
Meetings	1,000	1,000	-
Memberships	1,200	1,200	475
Public notices	700	700	-
Community relations	2,500	2,500	5,306
Maintenance - equipment	500	500	-
Maintenance - vehicle	500	500	1,010
Rent - space	21,000	21,000	21,000
Telephone	1,000	1,000	1,466
Professional services	500	500	-
Commercial services	500	500	-
Insurance premiums	1,500	1,500	1,076
Direct assistance payments	105,000	117,000	116,577
Postage	1,200	1,200	942
Fuel	3,500	3,500	3,133
Total commodities and services	150,100	162,100	161,694

(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, 2010

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 2,769
Copies	-	-	169
Printing	-	-	19
Books and subscriptions	-	-	307
Clothing	500	500	-
Contingency	1,000	1,000	-
Total supplies and materials	4,500	4,500	3,264
Total expenditures	390,300	402,300	392,286
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	278,700	266,700	274,878
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,000)
Community outreach building	(175,000)	(175,000)	(175,000)
Total other financing sources (uses)	(178,000)	(178,000)	(178,000)
NET CHANGE IN FUND BALANCE	\$ 100,700	\$ 88,700	96,878
FUND BALANCE, JANUARY 1, 2010			222,426
FUND BALANCE, DECEMBER 31, 2010			\$ 319,304

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 113,000	\$ 113,000	\$ 96,769
Investment income	400	400	532
Total revenues	<u>113,400</u>	<u>113,400</u>	<u>97,301</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	31,500	31,500	31,485
Overtime	-	-	36
Health insurance	1,300	1,300	1,320
Life insurance	100	100	95
FICA	2,400	2,400	2,419
IMRF	2,900	2,900	2,944
Unemployment tax	100	100	30
Total salaries and benefits	<u>38,300</u>	<u>38,300</u>	<u>38,329</u>
Commodities and services			
Travel	100	100	123
Memberships	300	300	325
Public notices	14,000	14,000	6,926
Professional services	18,500	18,500	17,500
Commercial services	75,000	75,000	29,762
Contributions to agencies	5,000	5,000	2,500
Miscellaneous	800	800	330
Total commodities and services	<u>113,700</u>	<u>113,700</u>	<u>57,466</u>
Total expenditures	<u>152,000</u>	<u>152,000</u>	<u>95,795</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(38,600)</u>	<u>(38,600)</u>	<u>1,506</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (50,600)</u>	<u>\$ (50,600)</u>	(10,494)
FUND BALANCE, JANUARY 1, 2010			<u>87,498</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 77,004</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,515,000	\$ 1,577,000	\$ 1,479,790
Replacement taxes	15,000	15,000	18,030
Charges for services	-	-	60,000
Investment income	15,000	15,000	25,077
Miscellaneous			
Farm rental	12,000	12,000	15,937
Shelter house/camping fees	10,000	10,000	12,933
Donations	-	-	9,409
NREC	25,000	25,000	23,366
DeKalb County Community Foundation	-	-	2,225
Other miscellaneous	-	-	2,250
Total revenues	1,592,000	1,654,000	1,649,017
EXPENDITURES			
Culture and recreation			
Salaries and benefits	373,500	408,320	404,723
Capital improvements	198,000	248,899	353,835
Commodities and services	108,500	134,320	136,712
Supplies and materials	54,000	54,000	53,536
Total expenditures	734,000	845,539	948,806
NET CHANGE IN FUND BALANCE	\$ 858,000	\$ 808,461	700,211
FUND BALANCE, JANUARY 1, 2010			2,799,181
FUND BALANCE, DECEMBER 31, 2010			\$ 3,499,392

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 205,000	\$ 239,820	\$ 239,747
Board and commissions	4,000	4,000	8,650
Deferred compensation	4,000	4,000	4,729
Seasonal	53,000	53,000	51,111
Longevity	5,000	5,000	5,426
Health benefits	35,000	35,000	32,712
Life insurance	600	600	634
FICA	24,000	24,000	22,264
IMRF	42,000	42,000	38,824
Unemployment tax	900	900	626
Total salaries and benefits	373,500	408,320	404,723
Capital improvements			
Development improvements	109,000	109,000	225,537
Other staff improvements	10,000	10,000	4,003
Wetland mitigation	-	50,899	40,899
Vehicles and equipment	79,000	79,000	76,971
Park improvements	-	-	6,425
Total capital improvements	198,000	248,899	353,835
Commodities and services			
Travel and meetings	2,000	2,000	1,271
Environmental education	20,000	20,000	20,000
DeKalb community foundation	-	-	200
Public notices	-	-	410
Memberships	300	300	1,680
Maintenance - vehicles	5,000	5,000	5,095
Maintenance - building and grounds	12,000	22,000	18,384
Maintenance - equipment	2,000	2,000	2,977
Postage	400	400	215
Utilities - telephone	6,000	6,000	4,892
Utilities - electricity	7,000	7,000	5,776
Commercial services	6,000	6,000	7,145
Professional services	5,000	5,000	5,450
NREC expenses	25,000	25,000	25,000
Insurance premiums	15,000	15,000	16,490
Contributions to agencies	1,500	1,500	499
Other commodities and services	1,300	17,120	21,228
Total commodities and services	108,500	134,320	136,712
Supplies and materials			
Supplies	23,000	23,000	28,117
Fuels and lubricants	28,000	28,000	23,439
Vehicle parts	1,000	1,000	256
Machine and equipment parts	1,000	1,000	1,696
Clothing	1,000	1,000	28
Total supplies and materials	54,000	54,000	53,536
TOTAL EXPENDITURES	\$ 734,000	\$ 845,539	\$ 948,806

(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.
- Broadband Grant Fund – to account for revenues and expenditures associated with the construction of fiber-optic cable for governments and schools in DeKalb County. The funding is provided for by a Federal Grant, a State Grant and local monies.
- 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.
- Jail Expansion Fund – to account for revenues and expenditures associated with the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- Build America Bonds Fund-to account for the bond proceeds for the Courthouse Expansion project and Jail Planning. This fund is also to account for the debt service of these bonds.
- Recovery Zone Bonds Fund-to account for the bond proceeds for the Courthouse Expansion project. This fund is also to account for the debt service of these bonds.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2010

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity
ASSETS						
Cash and investments	\$ 546,210	\$ 1,043,253	\$ 767,021	\$ -	\$ 635,229	\$ 3,211,030
Receivables						
Accounts	-	34,900	-	-	-	-
Accrued interest	-	-	-	-	-	7,518
Advances to other funds	957,250	-	-	-	-	-
TOTAL ASSETS	\$ 1,503,460	\$ 1,078,153	\$ 767,021	\$ -	\$ 635,229	\$ 3,218,548
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 49,934	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-
Unearned income	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Advances due to other funds	-	-	-	-	1,019,835	-
Total liabilities	-	49,934	-	-	1,019,835	-
FUND BALANCES						
Reserved for long-term receivables	957,250	-	-	-	-	-
Reserved for debt service	-	-	-	-	-	-
Reserved for specific purpose	-	10,000	-	-	-	-
Unreserved - undesignated (deficit)	546,210	1,018,219	767,021	-	(384,606)	3,218,548
Total fund balances (deficit)	1,503,460	1,028,219	767,021	-	(384,606)	3,218,548
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,503,460	\$ 1,078,153	\$ 767,021	\$ -	\$ 635,229	\$ 3,218,548

Asset Replacement	Broadband Grant	Jail Expansion	Build America Bonds	Recovery Zone Bonds	Building	Community Outreach Building	Totals
\$ 2,892,032	\$ 378,279	\$ 399,934	\$ 1,636,200	\$ 242,604	\$ -	\$ 37,355	\$ 11,789,147
1,220	194,804	51	185	25	-	-	231,185
-	-	-	-	-	-	-	7,518
-	-	-	-	-	-	-	957,250
<u>\$ 2,893,252</u>	<u>\$ 573,083</u>	<u>\$ 399,985</u>	<u>\$ 1,636,385</u>	<u>\$ 242,629</u>	<u>\$ -</u>	<u>\$ 37,355</u>	<u>\$ 12,985,100</u>
\$ 4,644	\$ 168,856	\$ -	\$ -	\$ -	\$ -	\$ 11,287	\$ 234,721
-	56,285	-	-	-	-	-	56,285
-	963	-	-	-	-	-	963
-	271,187	-	-	-	-	-	271,187
-	-	-	-	-	-	50,000	50,000
-	-	-	-	-	-	957,250	1,977,085
4,644	497,291	-	-	-	-	1,018,537	2,590,241
-	-	-	-	-	-	-	957,250
-	-	-	1,636,385	242,629	-	-	1,879,014
-	75,792	399,985	-	-	-	-	485,777
2,888,608	-	-	-	-	-	(981,182)	7,072,818
2,888,608	75,792	399,985	1,636,385	242,629	-	(981,182)	10,394,859
<u>\$ 2,893,252</u>	<u>\$ 573,083</u>	<u>\$ 399,985</u>	<u>\$ 1,636,385</u>	<u>\$ 242,629</u>	<u>\$ -</u>	<u>\$ 37,355</u>	<u>\$ 12,985,100</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, 2010

	Capital Improvement Reserve	Special Projects	County Farm	Land Acquisition	Tollway Access Loan	Opportunity
REVENUES						
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	369,275	-
Investment income	62,250	8,073	6,844	-	3,612	32,320
Miscellaneous	-	192,833	-	-	-	-
Total revenues	62,250	200,906	6,844	-	372,887	32,320
EXPENDITURES						
General government						
Salaries and benefits	-	-	-	-	-	-
Commodities and services	-	-	-	-	-	-
Debt service						
Interest	-	-	-	-	50,186	-
Capital outlay						
Capital improvements	-	598,055	-	13,875	-	147,325
Total expenditures	-	598,055	-	13,875	50,186	147,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,250	(397,149)	6,844	(13,875)	322,701	(115,005)
OTHER FINANCING SOURCES (USES)						
Bonds issued, at par	-	-	-	-	-	-
Transfers in	-	100,000	-	-	-	2,200
Transfers (out)	(62,250)	(85,000)	(50,462)	(2,200)	-	-
Total other financing sources (uses)	(62,250)	15,000	(50,462)	(2,200)	-	2,200
NET CHANGE IN FUND BALANCES	-	(382,149)	(43,618)	(16,075)	322,701	(112,805)
FUND BALANCES (DEFICIT), JANUARY 1, 2010	1,503,460	1,410,368	810,639	16,075	(707,307)	3,331,353
FUND BALANCES (DEFICIT), DECEMBER 31, 2010	\$ 1,503,460	\$ 1,028,219	\$ 767,021	\$ -	\$ (384,606)	\$ 3,218,548

Asset Replacement	Broadband Grant	Jail Expansion	Build America Bonds	Recovery Zone Bonds	Building	Community Outreach Building	Totals
\$ 35,035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,035
-	340,659	-	837,363	242,604	-	-	1,789,901
19,145	33	53	191	25	-	2,380	134,926
16,000	-	-	-	-	30,024	-	238,857
70,180	340,692	53	837,554	242,629	30,024	2,380	2,198,719
-	963	-	-	-	-	-	963
-	113,796	68	188,795	112,374	-	-	415,033
-	-	-	-	-	-	62,250	112,436
113,890	225,141	-	-	-	-	387,560	1,485,846
113,890	339,900	68	188,795	112,374	-	449,810	2,014,278
(43,710)	792	(15)	648,759	130,255	30,024	(447,430)	184,441
-	-	-	10,030,000	5,970,000	-	-	16,000,000
841,500	75,000	400,000	-	-	-	450,462	1,869,162
-	-	-	(9,042,374)	(5,857,626)	(1,668,387)	(5,000)	(16,773,299)
841,500	75,000	400,000	987,626	112,374	(1,668,387)	445,462	1,095,863
797,790	75,792	399,985	1,636,385	242,629	(1,638,363)	(1,968)	1,280,304
2,090,818	-	-	-	-	1,638,363	(979,214)	9,114,555
\$ 2,888,608	\$ 75,792	\$ 399,985	\$ 1,636,385	\$ 242,629	\$ -	\$ (981,182)	\$ 10,394,859

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 40,000	\$ 40,000	\$ -
Investment income	25,000	25,000	8,073
Miscellaneous	100,000	100,000	192,833
Total revenues	165,000	165,000	200,906
EXPENDITURES			
Capital improvements			
Walk/bike path	10,000	10,000	10,000
Comprehensive plan update	10,000	10,000	216
Solid waste study	100,000	475,000	475,298
Hazard mitigation	25,000	25,000	15,592
Groundwater management program	-	-	500
Network/web infrastructure	10,000	10,000	-
Imaging system	10,000	10,000	-
Financial system upgrade	10,000	10,000	-
Digital patroller - sheriff	76,000	76,000	72,673
Energy reduction program	20,000	20,000	3,776
Broadband network	50,000	50,000	-
Cemetery monument restoration	20,000	20,000	20,000
Contingency	4,000	4,000	-
Total expenditures	345,000	720,000	598,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(180,000)	(555,000)	(397,149)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	100,000	100,000	100,000
Transfers (out)			
Broadband grant	-	-	(75,000)
Asset replacement	-	-	(10,000)
Total other financing sources (uses)	100,000	100,000	15,000
NET CHANGE IN FUND BALANCE	\$ (80,000)	\$ (455,000)	(382,149)
FUND BALANCE, JANUARY 1, 2010			1,410,368
FUND BALANCE, DECEMBER 31, 2010			\$ 1,028,219

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 6,844
Total revenues	10,000	10,000	6,844
EXPENDITURES			
Capital outlay			
Capital improvements	200,000	200,000	-
Professional services	50,000	50,000	-
Total expenditures	250,000	250,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(240,000)	(240,000)	6,844
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(50,000)	(50,000)	(50,462)
Total other financing sources (uses)	(50,000)	(50,000)	(50,462)
NET CHANGE IN FUND BALANCE	\$ (290,000)	\$ (290,000)	(43,618)
FUND BALANCE, JANUARY 1, 2010			810,639
FUND BALANCE, DECEMBER 31, 2010			\$ 767,021

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
EXPENDITURES			
Capital outlay			
Demolition	-	17,000	13,875
Total expenditures	-	17,000	13,875
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(17,000)	(13,875)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Opportunity	-	-	(2,200)
Total other financing sources (uses)	-	-	(2,200)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (17,000)</u>	(16,075)
FUND BALANCE, JANUARY 1, 2010			<u>16,075</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ -</u>

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 360,000	\$ 360,000	\$ 369,275
Investment income	10,000	10,000	3,612
Total revenues	<u>370,000</u>	<u>370,000</u>	<u>372,887</u>
EXPENDITURES			
Debt service			
Principal	235,000	235,000	-
Interest	50,000	50,000	50,186
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>50,186</u>
NET CHANGE IN FUND BALANCE	<u>\$ 85,000</u>	<u>\$ 85,000</u>	322,701
FUND BALANCE (DEFICIT), JANUARY 1, 2010			<u>(707,307)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2010			<u>\$ (384,606)</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,200,000	\$ 1,200,000	\$ -
Investment income	80,000	80,000	32,320
Total revenues	1,280,000	1,280,000	32,320
EXPENDITURES			
Capital outlay			
Land acquisition	-	-	2,200
Network/web infrastructure	6,000	6,000	97,125
Federal lobbyist	50,000	50,000	48,000
Total expenditures	56,000	56,000	147,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,224,000	1,224,000	(115,005)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Land acquisition	-	-	2,200
Total other financing sources (uses)	-	-	2,200
NET CHANGE IN FUND BALANCE	\$ 1,224,000	\$ 1,224,000	(112,805)
FUND BALANCE, JANUARY 1, 2010			3,331,353
FUND BALANCE, DECEMBER 31, 2010			\$ 3,218,548

(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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 30,000	\$ 30,000	\$ 35,035
Investment income	50,000	50,000	19,145
Miscellaneous	-	-	16,000
Total revenues	80,000	80,000	70,180
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	-	-	2,314
Sheriff's information system	10,000	10,000	-
Network/web infrastructure	115,000	115,000	104,677
Computer replacement	5,000	5,000	-
Facility management equipment	65,000	65,000	6,899
Financial system upgrade	5,000	5,000	-
Sheriff's communication center	20,000	20,000	-
Miscellaneous projects	9,000	9,000	-
Total expenditures	229,000	229,000	113,890
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(149,000)	(149,000)	(43,710)
OTHER FINANCING SOURCES (USES)			
Transfer in			
General	698,000	698,000	720,500
Veteran's assistance	3,000	3,000	3,000
Health	44,000	44,000	44,000
Mental health	1,000	1,000	1,000
Community services	3,000	3,000	3,000
Special projects	-	-	10,000
Nursing home	60,000	60,000	60,000
Total other financing sources (uses)	809,000	809,000	841,500
NET CHANGE IN FUND BALANCE	\$ 660,000	\$ 660,000	797,790
FUND BALANCE, JANUARY 1, 2010			2,090,818
FUND BALANCE, DECEMBER 31, 2010			\$ 2,888,608

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 340,659
Investment income	-	-	33
Total revenues	-	-	340,692
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	-	-	963
Commodities and services			
Travel	-	-	980
Professional services	-	-	112,816
Capital outlay			
Capital improvements	-	285,000	225,141
Total expenditures	-	285,000	339,900
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(285,000)	792
OTHER FINANCING SOURCES (USES)			
Transfers in			
Special projects	-	-	75,000
Total other financing sources (uses)	-	-	75,000
NET CHANGE IN FUND BALANCE	\$ -	\$ (285,000)	75,792
FUND BALANCE, JANUARY 1, 2010			-
FUND BALANCE, DECEMBER 31, 2010			\$ 75,792

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 53
Total revenues	-	-	53
EXPENDITURES			
General government			
Commodities and services			
Public notices	-	100	68
Total expenditures	-	100	68
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(100)	(15)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	400,000
Total other financing sources (uses)	-	-	400,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (100)</u>	399,985
FUND BALANCE, JANUARY 1, 2010			<u>-</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 399,985</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUILD AMERICA BONDS FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 837,363
Investment income	-	-	191
Total revenues	-	-	837,554
EXPENDITURES			
General government			
Commodities and services			
Professional services	-	190,000	188,795
Total expenditures	-	190,000	188,795
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	(190,000)	648,759
OTHER FINANCING SOURCES (USES)			
Bonds issued, at par	-	-	10,030,000
Transfers (out)			
Courthouse expansion	-	(8,650,000)	(8,642,374)
Jail expansion	-	(400,000)	(400,000)
Total other financing sources (uses)	-	(9,050,000)	987,626
NET CHANGE IN FUND BALANCE	\$ -	\$ (9,240,000)	1,636,385
FUND BALANCE, JANUARY 1, 2010			-
FUND BALANCE, DECEMBER 31, 2010			\$ 1,636,385

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECOVERY ZONE BONDS FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 242,604
Investment income	-	-	25
Total revenues	-	-	242,629
EXPENDITURES			
General government			
Commodities and services			
Professional services	-	113,000	112,374
Total expenditures	-	113,000	112,374
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(113,000)	130,255
OTHER FINANCING SOURCES (USES)			
Bonds issued, at par	-	-	5,970,000
Transfers (out)			
Courthouse expansion	-	(5,850,000)	(5,857,626)
Total other financing sources (uses)	-	(5,850,000)	112,374
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (5,963,000)</u>	242,629
FUND BALANCE, JANUARY 1, 2010			<u>-</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ 242,629</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Miscellaneous	\$ -	\$ -	\$ 30,024
Total revenues	-	-	30,024
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	30,024
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(1,650,000)	(1,669,000)	(1,668,387)
Total other financing sources (uses)	(1,650,000)	(1,669,000)	(1,668,387)
NET CHANGE IN FUND BALANCE	<u>\$ (1,650,000)</u>	<u>\$ (1,669,000)</u>	(1,638,363)
FUND BALANCE, JANUARY 1, 2010			<u>1,638,363</u>
FUND BALANCE, DECEMBER 31, 2010			<u>\$ -</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, 2010

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 2,380
Total revenues	-	-	2,380
EXPENDITURES			
Debt service			
Interest	63,000	63,000	62,250
Capital outlay			
Community outreach building	50,000	160,000	122,646
Office furniture and equipment	5,000	5,000	3,657
Specialized equipment	7,000	7,000	-
Storage systems	215,000	215,000	258,090
Evidence room	-	-	1,360
Professional services	5,000	5,000	1,807
Total expenditures	345,000	455,000	449,810
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(345,000)	(455,000)	(447,430)
OTHER FINANCING SOURCES (USES)			
Transfers in			
County Farm	-	-	50,462
Documentation storage	50,000	50,000	50,000
Veteran's assistance	175,000	175,000	175,000
Public building maintenance	175,000	175,000	175,000
Transfers (out)			
Public building administration	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	395,000	395,000	445,462
NET CHANGE IN FUND BALANCE	\$ 50,000	\$ (60,000)	(1,968)
FUND BALANCE (DEFICIT), JANUARY 1, 2010			(979,214)
FUND BALANCE (DEFICIT), DECEMBER 31, 2010			\$ (981,182)

(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, 2010

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 12,823,800	\$ 12,823,800	\$ 12,831,198
Other revenues	10,000	10,000	10,013
Total operating revenues	<u>12,833,800</u>	<u>12,833,800</u>	<u>12,841,211</u>
OPERATING EXPENSES			
Administration	3,299,900	3,299,900	1,483,062
Operations			
Rehabilitation	749,100	749,100	1,043,837
Social services	181,700	181,700	226,318
Patient activities	146,900	146,900	174,558
Dietary	1,225,400	1,225,400	1,397,884
Nursing	5,292,400	5,292,400	7,351,508
Environmental services	551,900	551,900	715,488
Maintenance	597,900	597,900	638,280
Capital improvements	460,000	460,000	48,445
Depreciation	646,000	646,000	599,495
Total operating expenses	<u>13,151,200</u>	<u>13,151,200</u>	<u>13,678,875</u>
OPERATING INCOME (LOSS)	<u>(317,400)</u>	<u>(317,400)</u>	<u>(837,664)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	113,000	113,000	85,687
Other income	3,000	3,000	33,849
Loss on disposal of capital assets	-	-	(4,417)
Interest and fiscal charges on indebtedness	(191,800)	(191,800)	(183,002)
Total nonoperating revenues (expenses)	<u>(75,800)</u>	<u>(75,800)</u>	<u>(67,883)</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>(393,200)</u>	<u>(393,200)</u>	<u>(905,547)</u>
TRANSFERS			
Transfers (out)	-	-	(60,000)
Total transfers	<u>-</u>	<u>-</u>	<u>(60,000)</u>
CONTRIBUTIONS	<u>16,000</u>	<u>16,000</u>	<u>45,341</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ (377,200)</u>	<u>\$ (377,200)</u>	<u>(920,206)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			<u>47,698</u>
NET INCOME (LOSS) GAAP BASIS			(872,508)
NET ASSETS, JANUARY 1, 2010			<u>10,326,137</u>
NET ASSETS, DECEMBER 31, 2010			<u>\$ 9,453,629</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2010

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 11,908,382
Payments to suppliers	(3,951,939)
Payments to employees	<u>(8,675,900)</u>
Net cash from operating activities	<u>(719,457)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	234,814
Interfund transfers	<u>(60,000)</u>
Net cash from noncapital financing activities	<u>174,814</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(191,793)
Payments on revenue bonds	(547,500)
Payments for capital acquisitions	<u>(47,698)</u>
Net cash from capital and related financing activities	<u>(786,991)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>85,687</u>
Net cash from investing activities	<u>85,687</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,245,947)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2010	<u>4,453,165</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2010	<u><u>\$ 3,207,218</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, 2010

RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income (loss)	\$ (789,966)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	599,495
Receipt of miscellaneous income	33,849
Receipt of donations	29,050
Effects of changes in operating assets and liabilities	
Accounts receivable	(995,728)
Prepaid expenses	3,274
Inventory	(5,357)
Accounts payable	230,794
Accrued payroll	15,973
Claims payable	137,347
Compensated absences payable	21,812
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (719,457)</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, 2010

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 3,850,000	\$ 3,850,000	\$ 3,824,165
State aid - patient care	8,215,000	8,215,000	4,778,602
Contributions from townships	85,000	85,000	179,863
Medicare	673,800	673,800	4,048,568
Total net patient service revenue	12,823,800	12,823,800	12,831,198
Other revenue			
Employee meals	10,000	10,000	10,013
Total other revenue	10,000	10,000	10,013
TOTAL CHARGES FOR SERVICES	\$ 12,833,800	\$ 12,833,800	\$ 12,841,211

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2010

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 271,700	\$ 271,700	\$ 255,947
Overtime	-	-	20,700
On call	-	-	350
Shift differential	-	-	265
Supervisory differential	-	-	63
Weekend pay	-	-	490
Premium holiday	-	-	501
Health benefits	1,091,400	1,091,400	141,429
Life insurance	25,100	25,100	1,068
FICA	480,600	480,600	27,645
IMRF	565,400	565,400	32,639
Deferred compensation	-	-	2,392
Unemployment tax	23,600	23,600	494
Uniform allowance	24,200	24,200	40,922
Total salaries and benefits	2,482,000	2,482,000	524,905
Commodities and services			
Travel	3,900	3,900	2,902
Schools of instruction	9,900	9,900	10,675
Mileage - employee	1,600	1,600	1,287
Public notices	18,500	18,500	61,769
Memberships	18,400	18,400	16,978
Community relations	4,000	4,000	2,441
Maintenance - software	18,600	18,600	20,453
Maintenance - equipment	-	-	34
Postage	10,100	10,100	8,535
In-house copies	1,800	1,800	2,127
Telephone	27,400	27,400	22,711
Rental of equipment	13,000	13,000	10,181
Professional services	264,200	264,200	228,036
Chargeback	199,000	199,000	115,532
Background checks	4,300	4,300	8,615
Miscellaneous	-	-	313
Workers' compensation - medical	75,100	75,100	271,837
Workers' compensation - salary reimbursements	12,500	12,500	27,000
State provider fee	103,300	103,300	104,025
Medical expense	2,400	2,400	3,916
Total commodities and services	788,000	788,000	919,367

(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, 2010

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 29,200
Periodicals and subscriptions	600	600	9,590
Total supplies and materials	29,900	29,900	38,790
Total administration	\$ 3,299,900	\$ 3,299,900	\$ 1,483,062
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 210,600	\$ 210,600	\$ 182,283
Overtime	-	-	11,412
On call	-	-	400
Shift differential	-	-	-
Extra duty pay	-	-	150
Weekend pay	-	-	15
FICA	-	-	13,624
IMRF	-	-	17,815
Health insurance	-	-	57,608
Life insurance	-	-	791
Unemployment	-	-	232
Total salaries and benefits	210,600	210,600	284,330
Commodities and services			
Professional services	531,700	531,700	745,069
Supplies and materials			
Supplies	6,800	6,800	14,438
Total rehabilitation	\$ 749,100	\$ 749,100	\$ 1,043,837
Social services			
Salaries and benefits			
Salaries	\$ 158,200	\$ 158,200	\$ 160,774
Overtime	-	-	2,832
On call	-	-	2,500
Premium holiday	-	-	11
Weekend	-	-	24
FICA	-	-	11,934
IMRF	-	-	14,753
Health insurance	-	-	26,256
Life insurance	-	-	632

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 200
Total salaries and benefits	158,200	158,200	219,916
Commodities and services			
Professional services	4,000	4,000	2,238
Community relations	15,000	15,000	1,477
Outings	4,000	4,000	2,687
Total commodities and services	23,000	23,000	6,402
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 181,700	\$ 181,700	\$ 226,318
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 129,227
Overtime	-	-	920
Shift differential	-	-	693
Extra duty	-	-	30
Weekend pay	-	-	756
Premium holiday	-	-	399
FICA	-	-	9,541
IMRF	-	-	10,856
Health insurance	-	-	15,314
Life insurance	-	-	632
Unemployment	-	-	380
Total salaries and benefits	138,300	138,300	168,748
Commodities and services			
Professional services	2,600	2,600	1,976
Outings	2,100	2,100	155
Resident events	-	-	(478)
Total commodities and services	4,700	4,700	1,653
Supplies and materials			
Supplies	3,900	3,900	4,157
Total patient activities	\$ 146,900	\$ 146,900	\$ 174,558

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 579,800	\$ 579,800	\$ 555,812
Overtime	-	-	11,484
Shift differential	-	-	8,547
Extra duty pay	-	-	650
Weekend pay	-	-	6,052
Premium holiday	-	-	4,758
FICA	-	-	42,485
IMRF	-	-	42,197
Health insurance	-	-	75,138
Life insurance	-	-	3,083
Unemployment	-	-	1,745
Total salaries and benefits	579,800	579,800	751,951
Commodities and supplies			
Professional services	21,500	21,500	27,078
Supplies and materials			
Supplies	34,000	34,000	36,240
Chemicals	16,000	16,000	8,376
Groceries	511,100	511,100	520,747
Supplements	63,000	63,000	53,492
Total supplies and materials	624,100	624,100	618,855
Total dietary	\$ 1,225,400	\$ 1,225,400	\$ 1,397,884
Nursing			
Salaries and benefits			
Salaries	\$ 4,513,900	\$ 4,513,900	\$ 4,243,357
Overtime	-	-	252,285
On call	-	-	2,150
Workers' compensation	-	-	18,954
Shift differential	-	-	194,405
Supervisory differential	-	-	12,352
Extra duty pay	-	-	37,590
Weekend pay	-	-	33,441
Recruitment	4,000	4,000	10,802
Point bonus	3,500	3,500	4,037
Premium holiday	-	-	40,100
FICA	-	-	352,749
IMRF	-	-	402,557

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 550,683
Life insurance	-	-	15,488
Unemployment	-	-	8,542
Total salaries and benefits	4,521,400	4,521,400	6,179,492
Commodities and supplies			
Nurses registry service	180,000	180,000	270,359
Rental of equipment	55,000	55,000	45,500
Professional services	35,100	35,100	288,043
Outings	800	800	(3,932)
Resident entertainment	3,800	3,800	(3,046)
Drugs	175,000	175,000	223,958
Total commodities and supplies	449,700	449,700	820,882
Supplies and materials			
Supplies	321,300	321,300	351,134
Total nursing	\$ 5,292,400	\$ 5,292,400	\$ 7,351,508
Environmental services			
Salaries and benefits			
Salaries	\$ 298,500	\$ 298,500	\$ 303,201
Overtime	-	-	989
Supervisory differential	-	-	80
Shift differential	-	-	553
Extra duty pay	-	-	10
Weekend pay	-	-	2,741
Premium holiday	-	-	2,420
FICA	-	-	21,513
IMRF	-	-	26,701
Health insurance	-	-	77,644
Life insurance	-	-	2,205
Unemployment	-	-	793
Total salaries and benefits	298,500	298,500	438,850
Commodities and supplies			
Commercial services	190,900	190,900	201,945

(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, 2010

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 62,300	\$ 62,300	\$ 74,441
Linens	200	200	252
Total supplies and materials	62,500	62,500	74,693
Total environmental services	\$ 551,900	\$ 551,900	\$ 715,488
Maintenance			
Salaries and benefits			
Salaries	\$ 111,500	\$ 111,500	\$ 82,649
Overtime	-	-	16,410
On call	-	-	8,670
Weekend pay	-	-	80
Premium holiday	-	-	165
FICA	-	-	7,928
IMRF	-	-	9,495
Health insurance	-	-	19,656
Life insurance	-	-	316
Unemployment	-	-	124
Total salaries and benefits	111,500	111,500	145,493
Commodities and services			
Maintenance - vehicles	3,000	3,000	2,994
Maintenance - building	35,000	35,000	72,575
Maintenance - equipment	19,500	19,500	16,964
Rental of equipment	1,500	1,500	979
Utilities	362,000	362,000	325,168
Commercial services	26,000	26,000	26,476
Total commodities and services	447,000	447,000	445,156
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,878
Parts and materials	38,000	38,000	45,753
Total supplies and materials	39,400	39,400	47,631
Total maintenance	\$ 597,900	\$ 597,900	\$ 638,280
Capital improvements	\$ 460,000	\$ 460,000	\$ 48,445

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2010

	Assets			
	Balances, January 1, 2010	Additions	Retirements	Balances, December 31, 2010
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	770,918	5,568	-	776,486
Furniture and fixtures	817,342	28,605	15,436	830,511
Equipment	954,387	29,816	15,875	968,328
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,723,168</u>	<u>\$ 63,989</u>	<u>\$ 31,311</u>	<u>\$ 14,755,846</u>

	Accumulated Depreciation			
	Balances, January 1, 2010	Additions	Retirements	Balances, December 31, 2010
Buildings	\$ 4,701,292	\$ 445,709	\$ -	\$ 5,147,001
Improvements	275,262	59,159	-	334,421
Furniture and fixtures	698,453	32,762	11,337	719,878
Equipment	582,150	61,865	15,557	628,458
	<u>\$ 6,257,157</u>	<u>\$ 599,495</u>	<u>\$ 26,894</u>	<u>\$ 6,829,758</u>

	Net Asset Value
Buildings	\$ 7,029,528
Improvements	442,065
Furniture and fixtures	110,633
Equipment	339,870
Construction in progress	3,992
	<u>\$ 7,926,088</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, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS			
Cash and investments	\$ 1,353,106	\$ 4,435,557	\$ 5,788,663
Receivables			
Property taxes	-	950,000	950,000
Accounts	4,609	9,356	13,965
Accrued interest	-	2,997	2,997
Total assets	1,357,715	5,397,910	6,755,625
LIABILITIES			
Accounts payable	24,406	52,987	77,393
Claims payable	-	406,554	406,554
Flexible benefits payable	9,090	-	9,090
Deferred property taxes	-	950,000	950,000
Deferred revenue	348,901	-	348,901
Total liabilities	382,397	1,409,541	1,791,938
NET ASSETS			
Unrestricted	975,318	3,988,369	4,963,687
TOTAL NET ASSETS	\$ 975,318	\$ 3,988,369	\$ 4,963,687

(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, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES			
Charges for services	\$ 4,803,331	\$ 104,205	\$ 4,907,536
OPERATING EXPENSES			
Operations			
Commodities and services	4,812,704	1,074,865	5,887,569
Total operating expenses	4,812,704	1,074,865	5,887,569
OPERATING INCOME (LOSS)	(9,373)	(970,660)	(980,033)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	-	915,899	915,899
Investment income	4,717	34,232	38,949
Total nonoperating revenues (expenses)	4,717	950,131	954,848
CHANGE IN NET ASSETS	(4,656)	(20,529)	(25,185)
NET ASSETS, JANUARY 1, 2010	979,974	4,008,898	4,988,872
NET ASSETS, DECEMBER 31, 2010	\$ 975,318	\$ 3,988,369	\$ 4,963,687

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,828,702	\$ 118,862	\$ 4,947,564
Payments to suppliers	(4,381,453)	(1,132,685)	(5,514,138)
Net cash from operating activities	447,249	(1,013,823)	(566,574)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipt of general property taxes	-	915,899	915,899
Net cash from noncapital financing activities	-	915,899	915,899
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	4,717	35,050	39,767
Net cash from investing activities	4,717	35,050	39,767
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	451,966	(62,874)	389,092
CASH AND CASH EQUIVALENTS, JANUARY 1, 2010	901,140	4,498,431	5,399,571
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2010	\$ 1,353,106	\$ 4,435,557	\$ 5,788,663
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (9,373)	\$ (970,660)	\$ (980,033)
Effects of changes in operating assets and liabilities			
Accounts receivable	(1,332)	14,657	13,325
Prepaid expenses	412,808	-	412,808
Accounts payable	18,443	17,016	35,459
Claims payable	-	(74,836)	(74,836)
Deferred revenue	26,703	-	26,703
NET CASH FROM OPERATING ACTIVITIES	\$ 447,249	\$ (1,013,823)	\$ (566,574)

(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, 2010

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employers	\$ 975,000	\$ 975,000	\$ 1,120,905
Contributions - employees	4,010,000	4,010,000	3,564,497
Contributions - nonemployees	100,000	100,000	117,929
Total operating revenues	<u>5,085,000</u>	<u>5,085,000</u>	<u>4,803,331</u>
OPERATING EXPENSES			
Commodities and services	5,099,000	5,099,000	4,812,704
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>5,100,000</u>	<u>5,100,000</u>	<u>4,812,704</u>
OPERATING INCOME (LOSS)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(9,373)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	15,000	15,000	4,717
Total nonoperating revenues (expenses)	<u>15,000</u>	<u>15,000</u>	<u>4,717</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>(4,656)</u>
NET ASSETS, JANUARY 1, 2010			<u>979,974</u>
NET ASSETS, DECEMBER 31, 2010			<u>\$ 975,318</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, 2010

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	12,000	12,000	12,000
Insurance premiums	5,025,000	5,025,000	4,766,161
Employee assistance program	12,000	12,000	10,500
Wellness program	48,000	48,000	24,043
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>5,099,000</u>	<u>5,099,000</u>	<u>4,812,704</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>\$ 5,100,000</u></u>	<u><u>\$ 5,100,000</u></u>	<u><u>\$ 4,812,704</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, 2010

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 33,532
Settlement reimbursement	-	-	5,689
Miscellaneous	53,000	53,000	64,984
	<hr/>		
Total operating revenues	88,000	88,000	104,205
	<hr/>		
OPERATING EXPENSES			
Commodities and services	799,000	1,089,000	1,071,615
Supplies and materials	1,000	1,000	-
Capital improvements	-	4,000	3,250
	<hr/>		
Total operating expenses	800,000	1,094,000	1,074,865
	<hr/>		
OPERATING INCOME (LOSS)	(712,000)	(1,006,000)	(970,660)
	<hr/>		
NONOPERATING REVENUES (EXPENSES)			
Property taxes	920,000	920,000	915,899
Investment income	100,000	100,000	34,232
	<hr/>		
Total nonoperating revenues (expenses)	1,020,000	1,020,000	950,131
	<hr/>		
CHANGE IN NET ASSETS	\$ 308,000	\$ 14,000	(20,529)
	<hr/>		
NET ASSETS, JANUARY 1, 2010			4,008,898
	<hr/>		
NET ASSETS, DECEMBER 31, 2010			\$ 3,988,369
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(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, 2010

	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	39,937
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	93,175
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	887
Judgment and claims	125,000	267,000	266,410
Claims administration	25,000	25,000	23,349
Workers' compensation claims	250,000	398,000	232,474
Unemployment claims	25,000	25,000	73,454
Workers' compensation salary reimbursements	60,000	60,000	119,469
Workers' compensation settlements	75,000	75,000	222,110
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	799,000	1,089,000	1,071,615
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
CAPITAL IMPROVEMENTS			
Soil remediation	-	4,000	3,250
Total capital improvements	-	4,000	3,250
TOTAL OPERATING EXPENSES	\$ 800,000	\$ 1,094,000	\$ 1,074,865

(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, 2010

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,149,627
Receivables	
Accounts	86,821
Accrued interest	<u>1,313</u>
TOTAL ASSETS	<u>\$ 6,237,761</u>
LIABILITIES	
Due to others	<u>\$ 6,237,761</u>
TOTAL LIABILITIES	<u>\$ 6,237,761</u>

*Aggregate - See pages 182 through 186.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 5,861,724	\$ 209,800,286	\$ 209,512,383	\$ 6,149,627
Accounts receivable	249,419	86,821	83,353	86,821
Accrued interest receivable	-	1,313	-	1,313
TOTAL ASSETS	\$ 6,111,143	\$ 209,888,420	\$ 209,595,736	\$ 6,237,761
LIABILITIES				
Due to others	\$ 6,111,143	\$ 209,888,420	\$ 209,761,802	\$ 6,237,761
TOTAL LIABILITIES	\$ 6,111,143	\$ 209,888,420	\$ 209,761,802	\$ 6,237,761
1. County Collector				
ASSETS				
Cash and investments	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
TOTAL ASSETS	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
LIABILITIES				
Due to others	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
TOTAL LIABILITIES	\$ 270,447	\$ 190,681,017	\$ 190,749,978	\$ 201,486
2. Special Drainage				
ASSETS				
Cash and investments	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
TOTAL ASSETS	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
LIABILITIES				
Due to others	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360
TOTAL LIABILITIES	\$ 60,115	\$ 62,529	\$ 66,284	\$ 56,360

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
TOTAL ASSETS	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
LIABILITIES				
Due to others	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
TOTAL LIABILITIES	\$ 903,204	\$ 7,089,373	\$ 6,844,986	\$ 1,147,591
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 58	\$ 94,402	\$ 94,132	\$ 328
TOTAL ASSETS	\$ 58	\$ 94,402	\$ 94,132	\$ 328
LIABILITIES				
Due to others	\$ 58	\$ 94,402	\$ 94,132	\$ 328
TOTAL LIABILITIES	\$ 58	\$ 94,402	\$ 94,132	\$ 328
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
TOTAL ASSETS	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
LIABILITIES				
Due to others	\$ 427,335	\$ 27,207	\$ -	\$ 454,542
TOTAL LIABILITIES	\$ 427,335	\$ 27,207	\$ -	\$ 454,542

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
TOTAL ASSETS	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
LIABILITIES				
Due to others	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
TOTAL LIABILITIES	\$ 358,263	\$ 56,896	\$ 14,897	\$ 400,262
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
TOTAL ASSETS	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
LIABILITIES				
Due to others	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
TOTAL LIABILITIES	\$ 2,159,855	\$ 5,984,476	\$ 6,032,498	\$ 2,111,833
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,340	\$ 165,325	\$ 165,284	\$ 15,381
Accounts receivable	166,066	-	166,066	-
TOTAL ASSETS	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381
LIABILITIES				
Due to others	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381
TOTAL LIABILITIES	\$ 181,406	\$ 165,325	\$ 331,350	\$ 15,381

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,009,731	\$ 1,207,931	\$ 839,960	\$ 1,377,702
Accounts receivable	83,353	86,821	83,353	86,821
Accrued interest receivable	-	1,313	-	1,313
TOTAL ASSETS	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
LIABILITIES				
Due to others	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
TOTAL LIABILITIES	\$ 1,093,084	\$ 1,296,065	\$ 923,313	\$ 1,465,836
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
TOTAL ASSETS	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
LIABILITIES				
Due to others	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
TOTAL LIABILITIES	\$ 226,725	\$ 918,082	\$ 971,344	\$ 173,463
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
TOTAL ASSETS	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
LIABILITIES				
Due to others	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657
TOTAL LIABILITIES	\$ 49,110	\$ 136,760	\$ 147,213	\$ 38,657

(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, 2010

	Balances, January 1, 2010	Additions	Deductions	Balances, December 31, 2010
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
TOTAL ASSETS	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
LIABILITIES				
Due to others	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
TOTAL LIABILITIES	\$ 381,378	\$ 3,366,243	\$ 3,575,799	\$ 171,822
13. Passport Account				
ASSETS				
Cash and investments	\$ 163	\$ 10,045	\$ 10,008	\$ 200
TOTAL ASSETS	\$ 163	\$ 10,045	\$ 10,008	\$ 200
LIABILITIES				
Due to others	\$ 163	\$ 10,045	\$ 10,008	\$ 200
TOTAL LIABILITIES	\$ 163	\$ 10,045	\$ 10,008	\$ 200

(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, 2010

FUNCTION AND ACTIVITY	Land	Land	Building	Building	Vehicles
	Land	Improvement	Improvement	Improvement	
GENERAL GOVERNMENT					
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 530,577	\$ -
Government center	3,560,366	1,014,866	250,000	31,839	-
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	3,659,530	1,036,678	4,536,300	707,097	104,436
PUBLIC SAFETY					
Judiciary	40	118,860	175,000	3,698,563	-
Circuit Clerk	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,625,520	1,461,797
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	1,560,525
HIGHWAYS AND STREETS					
Highway	684	-	2,378,238	39,247	2,050,926
Highway - off-site	13,993	-	112,837	-	-
Total highways and streets	14,677	-	2,491,075	39,247	2,050,926
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	-	-	5,282,836	319,580	-
Veteran's Assistance Commission	-	-	-	-	26,718
Total health and welfare	568,815	31,553	11,966,086	496,805	157,191
CULTURE AND RECREATION					
Forest Preserve District	3,204,126	632,120	326,723	-	91,406
Total culture and recreation	3,204,126	632,120	326,723	-	91,406
TOTAL	\$ 7,754,688	\$ 1,819,211	\$ 23,198,137	\$ 6,567,232	\$ 3,964,484

Equipment	Intangibles	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,017
-	-	-	-	-	-	-	-	4,857,071
-	-	-	-	-	-	-	-	171,418
-	-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	-	2,960,388
84,351	-	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	-	84,351
653,772	-	-	-	-	-	-	-	653,772
379,896	-	-	-	-	-	-	-	379,896
-	-	-	-	-	-	-	-	34,084
11,276	-	-	-	-	-	-	-	11,276
135,405	105,000	-	-	-	-	-	-	294,161
419,073	-	225,141	-	-	-	-	-	644,214
1,768,124	105,000	225,141	-	-	-	-	-	12,142,306
-	-	-	-	-	-	-	-	3,992,463
115,468	-	-	-	-	-	-	-	115,468
541,737	-	-	-	-	-	-	-	7,633,507
-	-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	-	29,840
10,074	-	-	-	-	-	-	-	39,560
99,582	38,803	-	-	-	-	-	-	207,627
881,052	38,803	-	-	-	-	-	-	12,108,816
1,777,164	-	-	12,309,498	1,563,146	31,567,752	1,119,194	813,269	53,619,118
-	-	-	-	-	-	-	-	126,830
1,777,164	-	-	12,309,498	1,563,146	31,567,752	1,119,194	813,269	53,745,948
205,842	-	-	-	-	-	-	-	5,149,227
-	-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	1,115,431
-	-	-	-	-	-	-	-	5,602,416
-	-	-	-	-	-	-	-	26,718
205,842	-	-	-	-	-	-	-	13,426,292
90,090	-	-	-	-	-	-	-	4,344,465
90,090	-	-	-	-	-	-	-	4,344,465
\$ 4,722,272	\$ 143,803	\$ 225,141	\$ 12,309,498	\$ 1,563,146	\$ 31,567,752	\$ 1,119,194	\$ 813,269	\$ 95,767,827

(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, 2010

	Balances, January 1, 2010	Additions and Transfers	Retirements and Transfers	Balances, December 31, 2010
FUNCTION AND ACTIVITY				
GENERAL GOVERNMENT				
Administration	\$ 9,911,981	\$ 27,624	\$ -	\$ 9,939,605
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
IMO	653,772	-	-	653,772
County Clerk and Recorder	366,665	13,231	-	379,896
Planning	34,084	-	-	34,084
Treasurer	11,276	-	-	11,276
Facilities management	189,161	105,000	-	294,161
Other	419,073	225,141	-	644,214
Total general government	11,771,310	370,996	-	12,142,306
PUBLIC SAFETY				
Judiciary	3,992,463	-	-	3,992,463
Circuit Clerk	115,468	-	-	115,468
Sheriff	7,637,437	2,070	-	7,639,507
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	39,560	-	-	39,560
Court services	168,824	38,803	-	207,627
Total public safety	12,067,943	40,873	-	12,108,816
HIGHWAYS AND STREETS				
Highway	50,680,786	3,472,846	407,684	53,745,948
HEALTH AND WELFARE				
Health	11,953,869	330,274	-	12,284,143
Mental health	1,115,431	-	-	1,115,431
Veteran's Assistance Commission	26,718	-	-	26,718
Total health and welfare	13,096,018	330,274	-	13,426,292
CULTURE AND RECREATION				
Forest Preserve District	4,115,494	228,971	-	4,344,465
Total culture and recreation	4,115,494	228,971	-	4,344,465
TOTAL	\$ 91,731,551	\$ 4,443,960	\$ 407,684	\$ 95,767,827

(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, 2010

	Compensated Absences	Other Post- Employment Benefit	Series 2005 Public Building Commission Lease Revenue Bonds	Series 2010A Build America Bonds	Series 2010B Recovery Zone Bonds	IMRF Net Pension Obligation	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	\$ 1,871,774	\$ 13,392	\$ 1,258,750	\$ 10,030,000	\$ 5,970,000	\$ 15,348	\$ 19,159,264
TOTAL	\$ 1,871,774	\$ 13,392	\$ 1,258,750	\$ 10,030,000	\$ 5,970,000	\$ 15,348	\$ 19,159,264
GENERAL LONG-TERM DEBT							
Compensated absences payable	\$ 1,871,774	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,871,774
Other postemployment benefit payable	-	13,392	-	-	-	-	13,392
Net pension obligation payable	-	-	-	-	-	15,348	15,348
Revenue bonds payable	-	-	1,258,750	-	-	-	1,258,750
General obligation alternate revenue source bonds payable	-	-	-	10,030,000	5,970,000	-	16,000,000
TOTAL	\$ 1,871,774	\$ 13,392	\$ 1,258,750	\$ 10,030,000	\$ 5,970,000	\$ 15,348	\$ 19,159,264

(See independent auditor's report.)



SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2010

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 6,265	\$ 5,022,586	\$ 4,392,063	\$ 9,420,914
SPECIAL REVENUE				
Retirement	-	579,255	1,004,974	1,584,229
Public Building Maintenance	-	2,431,847	-	2,431,847
Public Building Commission Lease	-	150,127	134,026	284,153
Public Building Administration	-	7,284	-	7,284
Micrographics	-	204,992	-	204,992
Operations and Administration	-	53,581	-	53,581
Tax Sale Automation	-	44,377	39,617	83,994
GIS Development	-	289,683	258,616	548,299
History Room	-	21,372	19,079	40,451
Child Support	-	1,324	-	1,324
Law Library	-	77,653	69,324	146,977
Court Automation	-	196,686	512,759	709,445
Drug Program	-	2,773	2,475	5,248
Documentation Storage	-	293,143	-	293,143
Court Security	-	295,353	263,676	559,029
Probation	-	105,178	530,522	635,700
Sheriff's Special Projects	-	139,851	124,853	264,704
Children's Waiting Room	-	8,752	7,813	16,565
Highway	200	3,038,025	302,094	3,340,319
Engineering	-	352,145	-	352,145
Aid to Bridges	-	813,536	707,906	1,521,442
County Motor Fuel Tax	-	1,887,664	803,979	2,691,643
Federal Highway Matching Tax	-	1,095,550	803,979	1,899,529
Health	1,230	1,393,361	-	1,394,591
Mental Health	100	2,353,452	-	2,353,552
Financial Aid	-	6,783	-	6,783
Community Services	-	44,701	-	44,701
Senior Services	-	285,780	176,728	462,508
Solid Waste Program	-	55,795	-	55,795
Veteran's Assistance	-	250,268	75,685	325,953
Drug Court	-	159,981	142,823	302,804
Enhancement Drug Court	-	33,663	30,052	63,715
Forest Preserve District	-	645,718	2,868,092	3,513,810
Total Special Revenue	1,530	17,319,653	8,879,072	26,200,255

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2010

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	-	\$ 546,210	\$ -	\$ 546,210
Build America Bonds	-	1,636,200	-	1,636,200
Recovery Zone Bonds	-	242,604	-	242,604
Courthouse Expansion	-	540,228	13,405,000	13,945,228
Broadband Grant	-	378,279	-	378,279
Jail Expansion	-	399,934	-	399,934
Special Projects	-	551,183	492,070	1,043,253
County Farm	-	767,021	-	767,021
Community Outreach Building	-	37,355	-	37,355
Opportunity	-	811,506	2,399,524	3,211,030
Tollway Access Loan	-	335,611	299,618	635,229
Asset Replacement	-	1,527,950	1,364,082	2,892,032
Total Capital Projects	-	7,774,081	17,960,294	25,734,375
ENTERPRISE				
Nursing Home	1,000	2,968,998	237,220	3,207,218
INTERNAL SERVICES				
Medical Insurance	-	1,353,106	-	1,353,106
Tort and Liability	-	2,192,108	2,243,449	4,435,557
Total Internal Services	-	3,545,214	2,243,449	5,788,663
TRUST AND AGENCY				
County Collector	-	201,486	-	201,486
Special Drainage	-	56,360	-	56,360
Treasurer's Special	-	1,147,591	-	1,147,591
Mobile Home Tax	-	328	-	328
Tax Indemnity	-	454,542	-	454,542
Tax Sale in Error	-	98,671	301,591	400,262
Circuit Clerk	-	2,016,808	95,025	2,111,833
Township Bridges	-	15,381	-	15,381
Township Motor Fuel Tax	-	774,718	602,984	1,377,702
Regional Superintendent of Schools	-	163,937	9,526	173,463
Nursing Home Residents' Accounts	-	38,657	-	38,657
Tax Redemption Account	-	171,822	-	171,822
Passport Account	-	200	-	200
Total Trust and Agency	-	5,140,501	1,009,126	6,149,627
TOTAL CASH AND INVESTMENTS	\$ 8,795	\$ 41,771,033	\$ 34,721,224	\$ 76,501,052

(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.	193-201
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	202-205
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.	206-210
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.	211-212
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.	213-216

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 Seven Fiscal Years

	2010	2009	2008
GOVERNMENTAL ACTIVITIES			
Invested in capital assets, net of related debt	\$ 56,259,355	\$ 55,583,750	\$ 52,414,564
Restricted			
Retirement	1,614,342	1,685,429	2,077,112
Public Building Commission	-	-	-
Working cash	-	200,000	200,000
Public safety	-	-	-
Health and welfare	5,116,090	4,820,193	4,662,793
Culture and recreation	324,071	353,994	200,102
Highways and streets	9,006,961	7,835,584	8,024,721
Debt service	1,159,256	77,926	75,724
Unrestricted	32,659,232	31,838,600	29,547,331
TOTAL GOVERNMENTAL ACTIVITIES	\$ 106,139,307	\$ 102,395,476	\$ 97,202,347
BUSINESS-TYPE ACTIVITIES			
Invested in capital assets, net of related debt	\$ 4,069,985	\$ 4,049,099	\$ 4,075,292
Restricted			
Debt service	224,488	219,468	211,211
Unrestricted	5,159,156	6,057,570	6,405,066
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 9,453,629	\$ 10,326,137	\$ 10,691,569
PRIMARY GOVERNMENT			
Invested in capital assets, net of related debt	\$ 60,329,340	\$ 59,632,849	\$ 56,489,856
Restricted	17,445,208	15,192,594	15,451,663
Unrestricted	37,818,388	37,896,170	35,952,397
TOTAL PRIMARY GOVERNMENT	\$ 115,592,936	\$ 112,721,613	\$ 107,893,916

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

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

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Seven Fiscal Years

	2010	2009	2008
EXPENSES			
Governmental activities			
General government	\$ 8,754,778	\$ 8,198,165	\$ 7,909,904
Public safety	19,000,920	17,807,255	17,023,178
Highways and streets	6,339,081	6,003,739	6,055,551
Health and welfare	10,524,078	9,895,849	9,133,614
Culture and recreation	782,196	729,881	643,781
Interest	298,371	189,670	209,380
Total governmental activities expenses	45,699,424	42,824,559	40,975,408
Business-type activities			
Nursing Home	13,818,596	13,195,888	12,459,778
Total business-type activities expenses	13,818,596	13,195,888	12,459,778
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 59,518,020	\$ 56,020,447	\$ 53,435,186
PROGRAM REVENUES			
Governmental activities			
Charges for services			
General government	\$ 1,981,328	\$ 2,149,637	\$ 1,929,607
Public safety	5,267,385	5,255,877	5,361,292
Highways and streets	718,371	711,198	1,045,921
Health and welfare	1,197,185	1,272,169	1,149,547
Culture and recreation	52,236	288,543	105,175
Operating grants and contributions	8,028,174	7,716,006	6,970,975
Capital grants and contributions	2,654,562	1,596,221	1,620,751
Total governmental activities program revenues	19,899,241	18,989,651	18,183,268
Business-type activities			
Charges for services			
Nursing Home	12,841,211	12,559,028	12,573,067
Operating grants	-	100,000	-
Capital grants and contributions	45,341	30,030	24,704
Total business-type activities program revenues	12,886,552	12,689,058	12,597,771
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 32,785,793	\$ 31,678,709	\$ 30,781,039
NET (EXPENSES) REVENUES			
Governmental activities	\$ (25,800,183)	\$ (23,834,908)	\$ (22,792,140)
Business-type activities	(932,044)	(506,830)	137,993
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (26,732,227)	\$ (24,341,738)	\$ (22,654,147)

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

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Seven Fiscal Years

	2010	2009	2008
GENERAL REVENUES AND OTHER			
CHANGES IN NET ASSETS			
Governmental activities			
Taxes			
Property	\$ 20,854,815	\$ 20,369,320	\$ 19,289,835
Replacement	624,174	577,432	684,460
Sales	5,857,559	5,722,826	7,961,634
Income	1,184,365	1,294,182	1,467,025
Other	361,076	86,694	94,996
Investment income	353,166	722,456	1,282,547
Miscellaneous	248,859	255,127	288,852
Gain (loss) on sale of capital assets	-	-	-
Transfers	60,000	-	-
Contributions	-	-	-
Total governmental activities	29,544,014	29,028,037	31,069,349
Business-type activities			
Investment income	85,687	24,352	176,236
Miscellaneous	33,849	117,046	55,517
Loss on sale of capital assets	-	-	-
Transfers	(60,000)	-	-
Contributions	-	-	-
Total business-type activities	59,536	141,398	231,753
TOTAL PRIMARY GOVERNMENT	\$ 29,603,550	\$ 29,169,435	\$ 31,301,102
CHANGE IN NET ASSETS			
Governmental activities	\$ 3,743,831	\$ 5,193,129	\$ 8,277,209
Business-type activities	(872,508)	(365,432)	369,746
TOTAL PRIMARY GOVERNMENT			
CHANGE IN NET ASSETS	\$ 2,871,323	\$ 4,827,697	\$ 8,646,955

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

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

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
GENERAL FUND										
Reserved	\$ 176,682	\$ 274,664	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695
Unreserved	10,588,672	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
TOTAL GENERAL FUND	\$ 10,765,354	\$ 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
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 33,419,470	\$ 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
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	-	-	11,601,476	11,562,825
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	10,130,543	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	7,072,818	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
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 50,622,831	\$ 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

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
REVENUES										
Taxes										
Property	\$ 19,938,916	\$ 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
Replacement	624,173	577,432	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465
Inheritance	327,978	53,570	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410
Mobile home	-	9,186	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899
Sales (.01)	289,622	313,647	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164
Sales (.0025)	4,179,210	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
Photo processing	-	-	-	-	-	-	-	-	18,490	33,899
Local use	203,329	190,301	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437
State income	1,184,365	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
Games	1,098	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	605,717	643,272	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257
Intergovernmental	10,387,465	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
Charges for services	7,103,936	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
Fines and forfeits	797,610	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072
Investment income	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496
Miscellaneous	679,742	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593
Total revenues	46,676,327	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
EXPENDITURES										
General government	8,229,654	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
Public safety	18,080,320	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
Highways and streets	6,071,362	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
Health and welfare	9,372,188	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
Culture and recreation	948,806	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274
Debt service										
Principal	182,500	250,000	250,000	250,000	255,000	255,000	595,000	500,000	450,000	415,000
Interest	170,117	118,802	133,496	151,914	154,123	114,758	6,550	81,072	55,425	77,155
Other charges	-	-	-	-	-	300	-	-	-	-
Capital outlay	1,485,846	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
Total expenditures	44,540,793	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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,135,534	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)

	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 19,613,689	\$ 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
Transfers (out)	(19,553,689)	(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)
Payment to refunding escrow agent	-	-	-	(1,798,750)	-	-	-	-	-	-
Bonds issued	16,000,000	-	-	-	-	1,788,750	-	-	838,320	-
Premium (discount) on bonds issued	-	-	-	-	-	53,235	-	-	(843,939)	-
Sale of capital assets	79,800	35,789	6,050	40,750	-	-	18,405	692,958	124,261	-
Total other financing sources (uses)	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750
NET CHANGE IN FUND BALANCES	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.84%	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%

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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
2000	\$ 42,738,580	\$ 199,547,123	\$ 765,252,681	\$ 228,111,824	\$ 52,492,898	\$ 4,454,046	\$ 1,292,597,152	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	1,347,402,520	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	1,412,041,060	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	1,505,881,225	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	1,594,987,528	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	1,789,728,468	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	1,981,164,798	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	2,159,978,861	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	2,247,577,841	0.8495	6,607,158,870	33.333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	2,257,846,261	0.8539	6,773,538,783	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	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
TAX RATES										
DeKalb County	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495	0.8539
DeKalb County Forest Preserve District	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677	0.0678	0.06625
	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126	0.9173	0.9202
Townships	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116	11.67144
Cities and villages	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029	9.92408
Fire protection districts	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972	6.10568
Park districts	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130	1.2128
School districts	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061	86.56219
Junior college districts	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001	2.1463
Other districts	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097	2.6170
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109	115.6579	121.1597
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%	0.79%	0.76%

Data Source

County Clerk's Records

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

Taxpayer	2010			Taxpayer	2001		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 12,499,999	1	1.00%	DeKalb Genetics Corporation	\$ 8,298,947	1	0.66%
Panduit Corporation	8,264,205	2	0.35%	Nestle Food Company	7,451,749	2	0.60%
FGT Holdings LLC	7,738,150	3	0.33%	Goodyear	7,111,337	3	0.57%
NE DeKalb Portfolio LP	7,483,383	4	0.32%	Panduit	5,055,955	4	0.40%
Northland Plaza Improvements LLC	6,311,094	5	0.27%	3-M Company	4,792,497	5	0.38%
DeKalb Area Retirement Center	6,150,227	6	0.26%	DeKalb Area Retirement Center	4,002,458	6	0.32%
Stone Prairie Corporation	6,113,043	7	0.26%	University Village I & II	3,825,036	7	0.31%
DeKalb Genetics	5,119,120	8	0.22%	Linda Mason	3,078,005	8	0.25%
Fairview MSFP II LLC	4,675,972	9	0.20%	Herbert Katz	2,702,826	9	0.22%
Dream Fund LLC	<u>4,552,795</u>	10	<u>0.19%</u>	WalMart	<u>2,568,489</u>	10	<u>0.21%</u>
	<u>\$ 68,907,988</u>		<u>3.40%</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
2000	\$ 11,005,004	\$ 10,998,212	99.94%	\$ 3,817	\$ 11,002,029	99.97%
2001	11,750,828	11,732,336	99.84%	(466)	11,731,870	99.84%
2002	12,303,637	12,327,284	100.19%	6,540	12,333,824	100.25%
2003	12,951,761	12,957,549	100.04%	6,256	12,963,805	100.09%
2004	13,740,376	13,739,854	100.00%	4,181	13,744,035	100.03%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%
2007	19,030,039	17,512,688	92.03%	16,781	17,529,469	92.11%
2008	20,201,608	18,519,686	91.67%	(10,316)	18,509,370	91.62%
2009	20,522,781	18,988,352	92.52%	9,328	18,997,680	92.57%

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 Alternative Revenue Source Bonds	Lease Revenue Bonds	Revenue Bonds			
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	0.002723661	67.30
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37
2009	-	1,441,250	4,323,750	5,765,000	0.002173844	53.71
2010	16,000,000	1,258,750	3,776,250	21,035,000	0.008511852	200.03

* See the schedule of Demographic and Economic Information on page 211 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 Alternative Revenue Source Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
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%	16.16
2008	-	1,617,500	-	1,617,500	0.03%	15.59
2009	-	1,441,250	-	1,441,250	0.02%	13.43
2010	16,000,000	1,258,750	-	17,258,750	0.26%	164.12

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 202 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, 2010

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 16,000,000	100.00%	\$ 16,000,000
Townships	-	100.00%	-
Cities and villages	58,985,000	91.33%	53,871,438
Park districts	10,616,860	58.16%	6,174,770
Other districts	-	100.00%	-
School districts	886,431,822	23.24%	206,016,941
Junior college districts	<u>258,259,384</u>	6.04%	<u>15,593,371</u>
Total overlapping debt	<u>1,214,293,066</u>		<u>281,656,520</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$1,230,293,066</u></u>		<u><u>\$ 297,656,520</u></u>

* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in DeKalb 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	2001	2002	2003	2004	2005	2006	2007	2008	2009	2009
Legal debt limit	\$ 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	\$ 64,123,234
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 64,123,234
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal debt margin calculation for fiscal 2010

Assessed value - 2009	\$ 2,230,373,366
Legal debt margin	<u>2.875%</u>
Debt limit	64,123,234
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 64,123,234</u>

Data Source

County Treasurer

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		
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	926,743.00	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	
2010	12,960,747	13,031,682	(70,935)	547,500	183,002	(0.10)	

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
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
2010*	105,160	2,471,260,000	23,500	9.8%	27.2	18,000

Note: The 2010 population was based on the U.S. census performed. All other years are interim estimates.

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 Six Years Ago

2010			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,014	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,297	Kishwaukee Health System	2	1,100
DeKalb School District	3	820	DeKalb School District	3	650
Kishwaukee College	4	700	Wal-Mart Super Center	4	600
3M	5	609	DeKalb County Government	5	504
DeKalb County Government	6	559	IDEAL Industries	6	450
Wal-Mart Super Center	7	525	Sycamore School District	7	450
Sycamore School District	8	510	Alloyd	8	375
Target Distribution Center	9	500	City of DeKalb	9	266
Ideal Industries	10	334	3M	10	250

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

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004
GENERAL GOVERNMENT				
County board	2.00	2.00	2.00	2.00
Finance	6.50	6.50	6.50	6.80
Information management	8.50	9.50	9.50	10.20
Assessments	6.00	6.00	6.00	6.00
County clerk and recorder	10.67	10.67	10.67	10.67
Elections	3.83	3.83	3.83	3.83
Planning and zoning	5.48	5.48	5.35	5.35
Regional office of education	1.77	2.27	1.77	1.77
Treasurer	5.00	5.00	5.00	5.00
Facilities management	8.00	8.00	8.00	9.00
Subtotal General Government	57.75	59.25	58.62	60.62
PUBLIC SAFETY				
Circuit Clerk	20.50	20.50	20.50	20.50
Coroner/ESDA	2.00	2.00	2.00	2.60
Judiciary/judiciary comm/drug ct	6.75	7.00	7.05	7.30
Sheriff- admin/patrol/det	45.50	47.50	47.50	48.50
Sheriff - communications	14.40	14.40	25.00	25.00
Sheriff - corrections	16.30	16.30	17.30	17.30
Sheriff - court security	4.00	4.00	4.00	4.00
State's attorney	16.00	18.00	18.00	18.50
Public defender	7.00	7.50	8.00	8.00
Court services/probation	13.50	13.00	15.00	15.00
Subtotal Public Safety	145.95	150.20	164.35	166.70
HIGHWAYS AND STREETS				
	24.50	25.50	25.50	25.50
HEALTH AND WELFARE				
Community services	3.50	3.50	3.50	3.50
Mental health	2.00	2.00	2.00	2.00
Public health and solid waste	74.95	82.15	82.15	82.05
Rehab and nursing	145.60	146.40	150.28	151.37
Veteran's assistance	0.00	0.00	0.00	0.00
Subtotal Health and Welfare	226.05	234.05	237.93	238.92
CULTURE AND RECREATION				
Park personnel	5.60	5.60	5.60	5.60
History room	0.00	0.00	0.00	0.30
Subtotal Culture and Recreation	5.60	5.60	5.60	5.90
TOTAL	459.85	474.60	492.00	497.64

Data Sources

DeKalb County Budget Book and Annual Financial Report

2005	2006	2007	2008	2009	2010
2.00	2.56	2.56	2.56	2.56	2.56
6.80	7.00	7.00	7.00	7.15	7.15
10.20	10.20	10.20	11.00	10.00	10.00
6.00	6.00	7.00	7.00	7.00	7.00
10.67	10.67	10.67	12.00	12.00	12.00
3.83	3.83	3.83	3.00	3.00	3.00
5.60	5.60	5.60	5.60	5.60	5.60
1.00	1.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	5.00
9.00	9.00	9.00	10.00	10.00	10.00
60.10	60.86	62.86	65.16	64.31	64.31
21.50	21.50	22.25	23.75	23.75	23.75
2.60	2.60	2.60	2.60	2.60	2.60
7.30	7.30	8.80	8.80	8.55	8.55
47.50	47.50	47.00	48.00	49.00	50.00
26.00	26.00	26.00	26.00	26.00	26.00
19.30	22.00	28.00	28.00	26.00	26.00
4.00	4.00	4.00	4.00	5.00	5.00
21.50	22.50	23.00	22.00	22.00	22.00
9.00	9.00	9.00	9.00	9.25	9.25
15.00	15.00	15.00	16.00	17.00	17.00
173.70	177.40	185.65	188.15	189.15	190.15
25.50	25.50	25.50	25.50	25.50	25.50
3.50	3.50	3.50	3.50	3.50	6.00
2.00	2.00	2.00	2.00	2.00	2.00
83.05	82.35	82.85	81.55	79.00	79.00
153.23	153.20	160.50	175.30	180.35	180.35
0.00	0.00	2.00	4.00	5.00	5.00
241.78	241.05	250.85	266.35	269.85	272.35
5.60	5.35	5.35	5.35	6.01	6.01
0.30	0.30	0.60	0.60	0.60	0.60
5.90	5.65	5.95	5.95	6.61	6.61
506.98	510.46	530.81	551.11	555.42	558.92

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
GENERAL GOVERNMENT										
Registered voters	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718	56,012	57,540
Property parcels	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477	42,368	42,470
Tax bills mailed	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706	43,477	37,360
Total taxes collected by Treasurer	\$ 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	\$ 190,681,017
Birth certificates	1,020	875	827	974	955	1,118	1,130	1,089	1,125	1,000
Death certificates	671	700	634	740	769	633	678	743	824	780
Marriage licenses	611	531	512	541	561	562	606	532	564	575
PUBLIC SAFETY										
Police										
Jail bookings	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071	3,116	3,112
Burglary	55	47	60	56	50	63	63	54	52	60
Civil process	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282	4,904	4,659
Traffic fatalities	13	11	14	11	17	7	18	20	10	8
Dispatched calls - communications	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026	28,341	32,124
DUI arrests	160	251	329	345	302	461	417	369	302	327
State's Attorney										
Criminal felonies	692	621	638	794	762	764	686	784	738	828
Criminal misdemeanors	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054	2,062	1,917
DUI	637	735	795	792	792	922	803	777	714	694
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536	2,127	1,523
Snow plow hours	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338	4,256	3,220
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	1,028	1,090	975	882	916	926	952	1,160	2,266	3,724
Emergency services - total households	479	529	496	448	450	364	381	466	836	1,459
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951	2,102	2,343
Visitors	444	535	568	590	717	839	853	362	1,080	1,200

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
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	3	2	3	2	2	2	2	1	2	2
HIGHWAYS										
Miles of roads (County)	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31	190.39	190.39
Traffic signals	N/A	N/A	16	16	16	16	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311	2,622	2,757
CULTURE AND RECREATION										
Parks	13	14	14	14	14	14	14	14	14	15
Park acres	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206	1,206	1,211

Data Source

Various County Departments

