



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Room Fund** - to account for revenues and expenditures associated with providing for the preservation and retrieval of historical documents relating to the County.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 | 34,000 | 34,000 | - |
| Capital improvements | | | |
| Computer equipment | 1,500 | 6,500 | 6,029 |
| Total capital improvements | 1,500 | 6,500 | 6,029 |
| 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 | 2,000 | - | - |
| Total commodities and services | 31,000 | 26,000 | 2,390 |
| Supplies and materials | | | |
| Technical supplies | 500 | 500 | - |
| Mapping supplies | 500 | 500 | - |
| Fuel | 2,000 | 2,000 | - |
| Total supplies and materials | 3,000 | 3,000 | - |
| TOTAL EXPENDITURES | \$ 69,500 | \$ 69,500 | \$ 8,419 |

(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 |
| | <hr/> | | |
| Total revenues | 317,500 | 317,500 | 296,126 |
| | <hr/> | | |
| 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 |
| | <hr/> | | |
| Total salaries and benefits | 106,000 | 110,000 | 109,584 |
| | <hr/> | | |
| Capital improvements | | | |
| Office furniture and equipment | 10,000 | 6,000 | 2,014 |
| Computer equipment | 75,000 | 75,000 | 20,816 |
| | <hr/> | | |
| Total capital improvements | 85,000 | 81,000 | 22,830 |
| | <hr/> | | |
| 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 |
| | <hr/> | | |
| Total commodities and services | 100,000 | 100,000 | 28,234 |
| | <hr/> | | |
| Total expenditures | 291,000 | 291,000 | 160,648 |
| | <hr/> | | |
| NET CHANGE IN FUND BALANCE | \$ 26,500 | \$ 26,500 | 135,478 |
| | <hr/> | | |
| FUND BALANCE, JANUARY 1, 2010 | | | 610,024 |
| | <hr/> | | |
| FUND BALANCE, DECEMBER 31, 2010 | | | \$ 745,502 |
| | <hr/> | | |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2010

| | Original Budget | Final Budget | Actual |
|---------------------------------|--------------------|-----------------|-----------------|
| REVENUES | | | |
| Charges for services | | | |
| Forfeits | \$ 5,000 | \$ 5,000 | \$ 2,148 |
| Investment income | - | - | 37 |
| Total revenues | <u>5,000</u> | <u>5,000</u> | <u>2,185</u> |
| 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 |
| Total commodities and services | <u>5,400</u> | <u>5,400</u> | <u>2,552</u> |
| Supplies and materials | | | |
| Supplies | 100 | 100 | - |
| Postage | 100 | 100 | - |
| Total supplies and materials | <u>200</u> | <u>200</u> | <u>-</u> |
| Total expenditures | <u>5,600</u> | <u>5,600</u> | <u>2,552</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (600)</u> | <u>\$ (600)</u> | (367) |
| FUND BALANCE, JANUARY 1, 2010 | | | <u>5,615</u> |
| FUND BALANCE, DECEMBER 31, 2010 | | | <u>\$ 5,248</u> |

(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 | | | <u>16,810</u> |
| FUND BALANCE, DECEMBER 31, 2010 | | | <u><u>\$ 18,425</u></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 |
| FUND BALANCE, JANUARY 1, 2010 | | | <u>228,358</u> |
| 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 |
| Total revenues | <u>815,000</u> | <u>815,000</u> | <u>1,226,404</u> |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Capital improvements | | | |
| Road - major repairs and maintenance | 1,164,000 | 1,164,000 | 914,889 |
| Total expenditures | <u>1,164,000</u> | <u>1,164,000</u> | <u>914,889</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(349,000)</u> | <u>(349,000)</u> | <u>311,515</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| Engineering | (86,800) | (86,800) | (118,497) |
| Total other financing sources (uses) | <u>(86,800)</u> | <u>(86,800)</u> | <u>(118,497)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (435,800)</u> | <u>\$ (435,800)</u> | 193,018 |
| FUND BALANCE, JANUARY 1, 2010 | | | <u>1,475,395</u> |
| FUND BALANCE, DECEMBER 31, 2010 | | | <u>\$ 1,668,413</u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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 |
| | <hr/> | | |
| Total revenues | 2,230,000 | 2,230,000 | 2,205,908 |
| <hr/> | | | |
| 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 |
| | <hr/> | | |
| Total expenditures | 2,166,300 | 2,166,300 | 1,992,697 |
| <hr/> | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 63,700 | 63,700 | 213,211 |
| <hr/> | | | |
| 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) |
| | <hr/> | | |
| Total other financing sources (uses) | (52,000) | (52,000) | (49,786) |
| <hr/> | | | |
| NET CHANGE IN FUND BALANCE | <u>\$ 11,700</u> | <u>\$ 11,700</u> | 163,425 |
| <hr/> | | | |
| FUND BALANCE, JANUARY 1, 2010 | | | <u>2,113,575</u> |
| <hr/> | | | |
| 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 | 200 | 200 | 33,739 |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Commodities and services | - | 45,000 | 44,223 |
| Total expenditures | - | 45,000 | 44,223 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 200 | (44,800) | (10,484) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| Community services | (200) | (200) | - |
| Total other financing sources (uses) | (200) | (200) | - |
| NET CHANGE IN FUND BALANCE | \$ - | \$ (45,000) | (10,484) |
| FUND BALANCE, JANUARY 1, 2010 | | | 17,267 |
| FUND BALANCE, DECEMBER 31, 2010 | | | \$ 6,783 |

(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> | <u>(10,494)</u> |
| 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.)