



CAPITAL PROJECTS FUNDS

- **Capital Improvement Reserve Fund** - to account for monies set aside for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- **Special Projects Fund** - to account for funds assigned for the general government special capital projects. Financing is provided by an allocation from the General Fund.
- **GIS Development Fund** - to account for funds assigned for 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.
- **County Farm Fund** - to account for funds assigned for major one-time capital items. Financing is provided by proceeds from the sale of the County Farm property.
- **Tollway Access Loan Fund** -to account for funds assigned to the repayment of the loan that was made from the DeKalb County Rehab and Nursing Center to the County to construct the tollway interchange at Peace Road. Revenues are provided by the sales tax dollars that are shared with the City of DeKalb from sales at the old County farm shopping site and the "old" DeKalb County Rehab and Nursing Center shopping site.
- **Opportunity Fund** - to account for funds assigned to allow the County to take advantage of opportunities to further enhance the quality of life in the County or increase future revenue sources. Financing is provided by sales tax revenue on the County Farm property.
- **Asset Replacement Fund** - to account for funds assigned for the replacement of the County major equipment for departments funded by the general fund.
- **Jail Expansion Fund** - to account for revenues and expenditures associated with the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- **Community Outreach Building Fund** - To account for funds assigned to the construction and operation of a new social service building.
- **Solid Waste Program Fund** - to account for funds restricted to providing education to the citizens of DeKalb County regarding recycling, re-using products, or reducing waste generally as well as financing for special recycling programs. Financing is provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County.

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS

December 31, 2011

	Capital Improvement Reserve	Special Projects	GIS Development	County Farm	Tollway Access Loan	Opportunity
ASSETS						
Cash and investments	\$ 848,347	\$ 924,972	\$ 550,498	\$ 758,925	\$ -	\$ 3,171,028
Receivables						
Accounts	-	-	-	-	-	5,184
Accrued interest	-	-	-	-	-	1,573
Prepaid items	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Advance from other funds	655,113	-	-	-	-	-
TOTAL ASSETS	\$ 1,503,460	\$ 924,972	\$ 550,498	\$ 758,925	\$ -	\$ 3,177,785
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 7,330	\$ 937	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	-
Due to other funds	-	29,997	-	-	-	-
Total liabilities	-	37,327	937	-	-	-
FUND BALANCES						
Nonspendable - prepaid items	-	-	-	-	-	-
Nonspendable - long-term receivables	655,113	-	-	-	-	-
Restricted for specific purpose	-	-	-	-	-	-
Unrestricted						
Assigned for capital purposes	848,347	887,645	549,561	758,925	-	3,177,785
Total fund balances (deficit)	1,503,460	887,645	549,561	758,925	-	3,177,785
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,503,460	\$ 924,972	\$ 550,498	\$ 758,925	\$ -	\$ 3,177,785

Asset Replacement	Jail Expansion	Community Outreach Building	Solid Waste Program	Totals
\$ 3,047,164	\$ 476,698	\$ -	\$ 38,902	\$ 9,816,534
860	-	-	21,840	27,884
-	-	-	-	1,573
-	-	-	188	188
29,997	-	-	-	29,997
-	-	-	-	655,113
<u>\$ 3,078,021</u>	<u>\$ 476,698</u>	<u>\$ -</u>	<u>\$ 60,930</u>	<u>\$ 10,531,289</u>
\$ 1,736	\$ 30,028	\$ -	\$ 1,399	\$ 41,430
-	-	-	1,281	1,281
-	-	-	-	29,997
<u>1,736</u>	<u>30,028</u>	<u>-</u>	<u>2,680</u>	<u>72,708</u>
-	-	-	188	188
-	-	-	-	655,113
-	446,670	-	-	446,670
<u>3,076,285</u>	<u>-</u>	<u>-</u>	<u>58,062</u>	<u>9,356,610</u>
<u>3,076,285</u>	<u>446,670</u>	<u>-</u>	<u>58,250</u>	<u>10,458,581</u>
<u>\$ 3,078,021</u>	<u>\$ 476,698</u>	<u>\$ -</u>	<u>\$ 60,930</u>	<u>\$ 10,531,289</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 2011

	Capital Improvement Reserve	Special Projects	GIS Development	County Farm	Tollway Access Loan	Opportunity
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,184
Licenses and permits	-	-	-	-	-	-
Charges for services	-	-	7,062	-	-	-
Intergovernmental	-	9,241	-	-	363,817	-
Investment income	47,863	3,486	1,892	4,277	-	15,635
Miscellaneous	-	43,268	35	-	-	-
Total revenues	47,863	55,995	8,989	4,277	363,817	20,819
EXPENDITURES						
General government						
Commodities and services	-	-	2,400	-	-	-
Health and welfare						
Salaries and benefits	-	-	-	-	-	-
Commodities and services	-	-	-	-	-	-
Debt service						
Interest	-	-	-	-	40,793	-
Capital outlay						
Capital improvements	-	121,569	1,309	12,373	-	-
Total expenditures	-	121,569	3,709	12,373	40,793	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	47,863	(65,574)	5,280	(8,096)	323,024	20,819
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	61,582	(61,582)
Transfers (out)	(47,863)	(75,000)	-	-	-	-
Total other financing sources (uses)	(47,863)	(75,000)	-	-	61,582	(61,582)
NET CHANGE IN FUND BALANCES	-	(140,574)	5,280	(8,096)	384,606	(40,763)
FUND BALANCES (DEFICIT), JANUARY 1, 2011	1,503,460	1,028,219	544,281	767,021	(384,606)	3,218,548
FUND BALANCES, DECEMBER 31, 2011	\$ 1,503,460	\$ 887,645	\$ 549,561	\$ 758,925	\$ -	\$ 3,177,785

Asset Replacement	Jail Expansion	Community Outreach Building	Solid Waste Program	Totals
\$ -	\$ -	\$ -	\$ -	\$ 5,184
-	-	-	92,389	92,389
35,665	-	-	2,880	45,607
-	-	-	-	373,058
11,059	320	494	317	85,343
-	-	7,100	-	50,403
46,724	320	7,594	95,586	651,984
-	248,056	-	-	250,456
-	-	-	40,388	40,388
-	-	-	61,952	61,952
-	-	47,863	-	88,656
616,146	4,410	17,355	-	773,162
616,146	252,466	65,218	102,340	1,214,614
(569,422)	(252,146)	(57,624)	(6,754)	(562,630)
34,299	-	-	-	34,299
722,800	298,831	1,055,113	-	2,076,744
-	-	(16,307)	(12,000)	(151,170)
757,099	298,831	1,038,806	(12,000)	1,959,873
187,677	46,685	981,182	(18,754)	1,397,243
2,888,608	399,985	(981,182)	77,004	9,061,338
\$ 3,076,285	\$ 446,670	\$ -	\$ 58,250	\$ 10,458,581

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT RESERVE FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 48,000	\$ 48,000	\$ 47,863
Total revenues	48,000	48,000	47,863
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,000	48,000	47,863
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public building maintenance	(48,000)	(48,000)	(47,863)
Total other financing sources (uses)	(48,000)	(48,000)	(47,863)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-
FUND BALANCE, JANUARY 1, 2011			<u>1,503,460</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 1,503,460</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 9,241
Investment income	25,000	25,000	3,486
Miscellaneous	100,000	100,000	43,268
Total revenues	125,000	125,000	55,995
EXPENDITURES			
Capital improvements			
Walk/bike path	5,000	5,000	5,000
Comprehensive plan update	3,000	3,000	1,030
Solid waste study	100,000	100,000	15,720
Hazard mitigation	25,000	25,000	19,338
Groundwater management program	3,000	3,000	-
Stormwater study	3,000	3,000	10,000
Network/web infrastructure	10,000	10,000	3,756
Telephone system	-	-	12,171
Digital patroller - sheriff	30,000	30,000	33,428
Energy reduction program	5,000	5,000	-
Cemetery monument restoration	15,000	15,000	20,683
Contingency	6,000	6,000	-
Miscellaneous	-	-	443
Total expenditures	205,000	205,000	121,569
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,000)	(80,000)	(65,574)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Data fiber optic network	-	-	(75,000)
Broadband grant	(75,000)	(75,000)	-
Total other financing sources (uses)	(75,000)	(75,000)	(75,000)
NET CHANGE IN FUND BALANCE	\$ (155,000)	\$ (155,000)	(140,574)
FUND BALANCE, JANUARY 1, 2011			1,028,219
FUND BALANCE, DECEMBER 31, 2011			\$ 887,645

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 7,062
Investment income	15,000	15,000	1,892
Miscellaneous	-	-	35
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Total revenues	21,000	21,000	8,989
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EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	1,500	1,500	1,309
Commodities and services	27,000	27,000	2,400
Supplies and materials	3,000	3,000	-
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Total expenditures	65,500	65,500	3,709
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NET CHANGE IN FUND BALANCE	<u>\$ (44,500)</u>	<u>\$ (44,500)</u>	5,280
FUND BALANCE, JANUARY 1, 2011			<u>544,281</u>
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ 549,561</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, 2011

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,000	1,000	-
FICA	2,700	2,700	-
Unemployment insurance	300	300	-
Total salaries and benefits	<u>34,000</u>	<u>34,000</u>	<u>-</u>
Capital improvements			
Computer equipment	<u>1,500</u>	<u>1,500</u>	<u>1,309</u>
Total capital improvements	<u>1,500</u>	<u>1,500</u>	<u>1,309</u>
Commodities and services			
Professional services	20,000	20,000	2,400
Communications net	5,000	5,000	-
Telephone and data	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total commodities and services	<u>27,000</u>	<u>27,000</u>	<u>2,400</u>
Supplies and materials			
Technical supplies	500	500	-
Mapping supplies	500	500	-
Fuel	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 65,500</u></u>	<u><u>\$ 65,500</u></u>	<u><u>\$ 3,709</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 15,000	\$ 15,000	\$ 4,277
Total revenues	15,000	15,000	4,277
EXPENDITURES			
Capital outlay			
Professional services	20,000	20,000	6,800
Parking lot - health center	-	6,000	5,573
Total expenditures	20,000	26,000	12,373
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,000)	(11,000)	(8,096)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(20,000)	(14,000)	-
Total other financing sources (uses)	(20,000)	(14,000)	-
NET CHANGE IN FUND BALANCE	\$ (25,000)	\$ (25,000)	(8,096)
FUND BALANCE, JANUARY 1, 2011			767,021
FUND BALANCE, DECEMBER 31, 2011			\$ 758,925

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TOLLWAY ACCESS LOAN FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 360,000	\$ 360,000	\$ 363,817
Investment income	10,000	10,000	-
Total revenues	<u>370,000</u>	<u>370,000</u>	<u>363,817</u>
EXPENDITURES			
Debt service			
Principal	245,000	245,000	-
Interest	41,000	41,000	40,793
Total expenditures	<u>286,000</u>	<u>286,000</u>	<u>40,793</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>84,000</u>	<u>84,000</u>	<u>323,024</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	-	-	61,582
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>61,582</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 84,000</u></u>	<u><u>\$ 84,000</u></u>	384,606
FUND BALANCE (DEFICIT), JANUARY 1, 2011			<u>(384,606)</u>
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ -</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ -	\$ -	\$ 5,184
Investment income	40,000	40,000	15,635
Total revenues	40,000	40,000	20,819
EXPENDITURES			
Capital outlay			
Network/web infrastructure	6,000	6,000	-
Total expenditures	6,000	6,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	34,000	34,000	20,819
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Tollway access loan	-	(62,000)	(61,582)
Total other financing sources (uses)	-	(62,000)	(61,582)
NET CHANGE IN FUND BALANCE	\$ 34,000	\$ (28,000)	(40,763)
FUND BALANCE, JANUARY 1, 2011			3,218,548
FUND BALANCE, DECEMBER 31, 2011			\$ 3,177,785

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 34,000	\$ 34,000	\$ 35,665
Investment income	40,000	40,000	11,059
Total revenues	74,000	74,000	46,724
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	451,000	451,000	299,476
Coroner's vehicle	40,000	40,000	38,575
Animal control vehicle	-	-	18,205
Sheriff's information system	10,000	10,000	9,277
Network/web infrastructure	365,000	365,000	247,534
Computer replacement	5,000	5,000	1,303
Facility management equipment	20,000	20,000	-
Financial system upgrade	10,000	10,000	-
Assessor/Treasurer equipment	4,000	4,000	-
Sheriff's communication center	40,000	40,000	1,776
Miscellaneous projects	20,000	20,000	-
Total expenditures	965,000	965,000	616,146
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(891,000)	(891,000)	(569,422)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	34,299
Transfer in			
General	606,400	606,400	610,300
Veteran's assistance	3,500	3,500	3,500
Health	42,000	42,000	42,000
Mental health	2,000	2,000	2,000
Community services	3,000	3,000	3,000
Nursing home	62,000	62,000	62,000
Total other financing sources (uses)	718,900	718,900	757,099
NET CHANGE IN FUND BALANCE	\$ (172,100)	\$ (172,100)	187,677
FUND BALANCE, JANUARY 1, 2011			2,888,608
FUND BALANCE, DECEMBER 31, 2011			\$ 3,076,285

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 320
Total revenues	10,000	10,000	320
EXPENDITURES			
General government			
Commodities and services			
Public notices	1,000	1,000	83
Professional services	450,000	445,000	245,993
Commercial services	20,000	20,000	-
Soil borings and surveys	9,000	9,000	1,980
Capital outlay	-	5,000	4,410
Total expenditures	480,000	480,000	252,466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(470,000)	(470,000)	(252,146)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	298,831
Total other financing sources (uses)	-	-	298,831
NET CHANGE IN FUND BALANCE	\$ (470,000)	\$ (470,000)	46,685
FUND BALANCE, JANUARY 1, 2011			399,985
FUND BALANCE, DECEMBER 31, 2011			\$ 446,670

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 494
Miscellaneous income	-	-	7,100
Total revenues	-	-	7,594
EXPENDITURES			
Debt service			
Interest	48,000	48,000	47,863
Capital outlay			
Community outreach building	5,000	5,000	6,830
Office furniture and equipment	1,000	1,000	25
Storage systems	3,000	3,000	-
Professional services	1,000	11,000	10,500
Total expenditures	58,000	68,000	65,218
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(58,000)	(68,000)	(57,624)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Documentation storage	50,000	50,000	50,000
Veteran's assistance	175,000	175,000	175,000
Public building maintenance	175,000	175,000	830,113
Transfers (out)			
Public building administration	(10,000)	(18,000)	(16,307)
Total other financing sources (uses)	390,000	382,000	1,038,806
NET CHANGE IN FUND BALANCE	\$ 332,000	\$ 314,000	981,182
FUND BALANCE (DEFICIT), JANUARY 1, 2011			(981,182)
FUND BALANCE, DECEMBER 31, 2011			\$ -

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 98,900	\$ 98,900	\$ 92,389
Charges for services			
Recycling program	-	-	2,880
Investment income	500	500	317
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Total revenues	99,400	99,400	95,586
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EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	33,300	33,300	33,127
Health insurance	1,400	1,400	1,260
Life insurance	100	100	97
FICA	2,600	2,600	2,574
IMRF	3,200	3,200	3,270
Unemployment tax	100	100	60
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Total salaries and benefits	40,700	40,700	40,388
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Commodities and services			
Travel	100	100	-
Memberships	300	300	679
Public notices	10,000	10,000	7,920
Professional services	20,000	20,000	17,500
Commercial services	46,000	46,000	31,717
Contributions to agencies	5,000	5,000	3,700
Miscellaneous	800	800	436
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Total commodities and services	82,200	82,200	61,952
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Total expenditures	122,900	122,900	102,340
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,500)	(23,500)	(6,754)
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OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
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Total other financing sources (uses)	(12,000)	(12,000)	(12,000)
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NET CHANGE IN FUND BALANCE	\$ (35,500)	\$ (35,500)	(18,754)
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FUND BALANCE, JANUARY 1, 2011			77,004
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FUND BALANCE, DECEMBER 31, 2011			\$ 58,250
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(See independent auditor's report.)