


DEKALB COUNTY



GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2011



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2011

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS

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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2011

LEGISLATIVE

Larry A. Anderson, Chariman

Ruth-Anne Tobias, Vice-Chairman

John Acardo, Clerk

Marlene D. Allen

John Gudmunson

Kenneth Anderson

John Hulseberg

Jerry Augsburger

Jeffrey Metzger

Robert Brown

Scott M. Newport

Dan Cribben

Riley N. Oncken

Sally DeFauw

Stephen Reid

Russ Deverell

Paul Stoddard

John C. Emerson

Anita Jo Turner

Julia L. Fauci

Derek Tyson

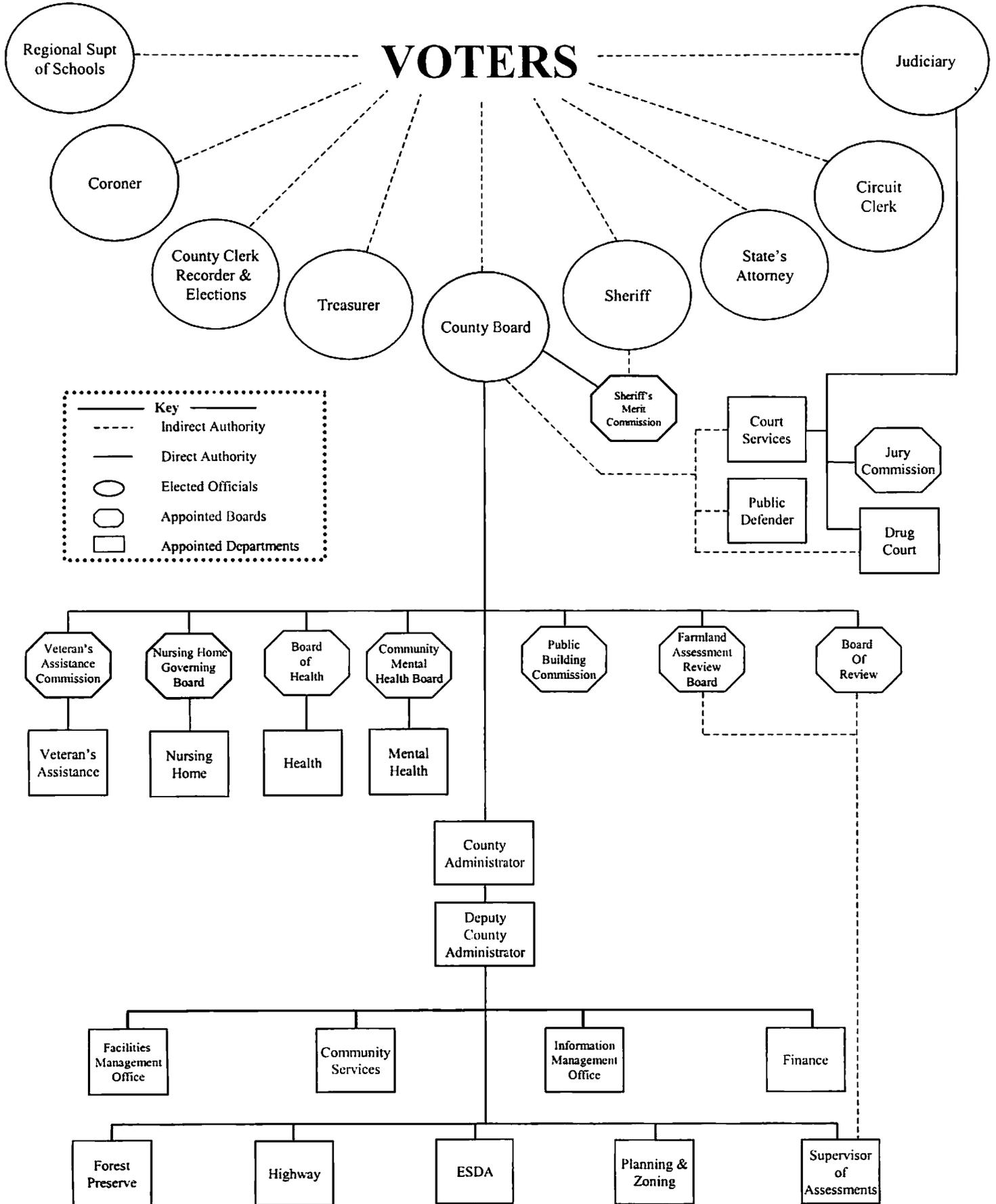
Charles Foster

Patricia S. Vary

Julia Fullerton

Jeff J. Whelan

DeKalb County Government Organizational Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

DeKalb County Government
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Davison

President

Jeffrey R. Emer

Executive Director



DeKalb County Finance Office

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April 23, 2012

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2011, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and the changes in financial position of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in the Management Discussion and Analysis.

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

During 2011 the DeKalb County Governing Board adopted a Fund Balance Reporting and Flow of Funds policy as part of the implementation of Governmental Accounting Standards Board (GASB) Statement No. 54. This pronouncement seeks to make fund balance reporting more consistent and much clearer to not only regular users of financial statements but also to the layperson with new terms and a more logical framework for presenting an entity's fund balances for the various governmental funds. This resolution was passed in November of 2011 and implemented immediately.

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and roads, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general county government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the activities of both the Forest Preserve District and the Public Building Commission are included in the reporting entity. During the current fiscal year, the County early implemented GASB statement No 61, The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No.

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April 16, 2012

14 and No. 34. Implementation of this pronouncement resulted in the Forest Preserve District being reported as a discretely presented component unit rather than a blended component unit. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the reporting entity. The aforementioned entities are separately governed taxing bodies and are not dependent on or controlled by DeKalb County.

PROFILE OF DEKALB COUNTY

DeKalb County is located in Northern Illinois about sixty miles west of Chicago and was founded on March 4, 1837. The rich soils of the eastern prairie, which provided the early settlers with a valuable asset from which to earn a living, continue today to be a center of strength in the County. The DeKalb County Farm Bureau was the first Farm Bureau in the nation in 1912 and represents and advances farming interests at the County level.

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

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The population of DeKalb County in 2010 was 105,160. DeKalb County is rectangular in size, north/south dimension is 36 miles long and the east/west dimension is 18 miles wide. The County represents approximately 636 square miles (406,151 acres) and is comprised of 19 Townships. The County also has fourteen municipalities that are partially or entirely within the County.

DeKalb County is governed by a County Board. The County Board is divided into twelve (12) two person Districts based on population. Members are elected for four-year terms. One member is elected in each District every two years. However, all twenty-four (24) members are elected at the November General Election in the second year following a decennial census. The County Board has eight (8) standing committees. Members of the County Board serve concurrently as Commissioners of the DeKalb County Forest Preserve. The County Clerk and Recorder, Regional Superintendent of Schools, County Circuit Clerk, County Treasurer, County Sheriff, States Attorney, and Coroner are elected officials. The County Board appoints, among others, the County Administrator, Deputy County Administrator, Supervisor of Assessments, Director of Information Management, Forest Preserve Superintendent, County Engineer, Facilities Manager and the Community Services Director.

Management of the County is responsible for establishing and maintaining internal controls designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of the financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of the control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.

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Of the 2011 equalized assessed valuation (EAV) of \$2,146,459,168, 67% is residential, 21% is commercial/industrial and 10% farm. The County continues to actively pursue economic development with the goal of broadening and diversifying the long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. During 2011 two road projects and one bridge project was completed for the County. A onemile stretch of Perry Road from Waterman Road east to Illinois Route 23 was resurfaced at a cost \$70,497. The second road project was Glidden Road from Dresser Road north to Illinois Route 64 a distance of 3.16 miles. This was resurfaced for a total cost of \$336,170. These projects were both funded out of the County's Motor Fuel Tax Fund and Matching Tax Fund. Old State Road Bridge originally built in 1947 was replaced with a new three span continuous steel superstructure on concrete abutments and pile bent piers during 2011. The total construction cost for this project was \$916,651. This project was funded by the County's Bridge Tax Fund, Motor Fuel Fund and Matching Tax Fund. The Highway Department also moved excess earth from the construction site of the Health Facility and Community Outreach Building and used this to widen the shoulders on Glidden Road from 3 feet to 8 feet wide. These improvements were in various locations on Glidden Road and were completed using Highway Department personnel.

Overall, the economic outlook in DeKalb County has continued to slow as it follows the national downturn. Unemployment rates based on twelve-month averages had gone up by a significant amount from 8.1% in 2008 to 11.6% in December of 2009. These rates did decrease to 8.2% in December of 2010, but again increased to 8.6 in December of 2011. The State December unemployment figure for 2010 was 8.8% and that increased to 9.3% for December 2011. Growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore before 2008 had a small resurgence with a Hy-Vee Grocery Store and Gas Station opening in June of 2011 in what was an empty K-Mart plaza in the City of Sycamore. In the same shopping plaza, a Nail Salon and a chiropractor's office were opened and a Mexican Restaurant is set to open in June of 2012. The building that housed the Borders Book Store that closed is now being renovated and a Ross's Dress Shop will be opening soon in DeKalb. In contrast the Old Navy that was located in DeKalb on this Road closed in early 2012. The housing industry continues to move very slowly. The County continues to look for employment opportunities and affordable housing for the community.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

DeKalb County has been very busy during 2011 with the Courthouse Expansion Project. Groundbreaking for the expansion was done on April 4, 2011 and April brought nine days lost due to rain and wet soils. May June and July were spent doing site and utility work. August brought sight of the building out of the ground and steel erecting/welding underway. Early September the lower floor slab was poured as well as the first and second floors poured. Cement block work was begun and the precast walls began to be installed at the end of September. October and November "winter conditions" were avoided and the building did not need to be tented which meant window installation also began in mid November. December started existing Courthouse asbestos abatement work and stair demolition inside. Roof installation completed and the 250 ton crane lifted the air handling units in three sections to the roof. Interior work was also underway with walls mostly complete in December. An update of the project in March of 2012 brings the total project accident free days to 247. Weather continues to cooperate and the building is scheduled to open in July of 2012.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2011 for worker's compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That retained balance, in a period of twenty-one years for which this self-insured philosophy has been in place, has gone from a negative balance to \$4,627,342 for the 2011 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings. The County now purchases Health insurance and Life insurance, these costs continue to grow each year and the County must face the costs becoming a larger portion of the total budget each year. Efforts to keep the cost increases in line are ongoing and the increase in 2011 was 4%.

The Stormwater Management Planning committee has also been busy during 2011. The committee began working on Phase 2 of the Countywide Stormwater Management Plan late in 2010 and discussed a Watershed Management Plan that could be recommended to the County and the Municipalities. The committee appointed a sub-committee to undertake the initial research on a watershed approach using the East Branch of the South Branch of the Kishwaukee River as the first watershed and discussed Evergreen Village and the ongoing mitigation efforts to remove the homes from the floodway. The availability of funds was discussed and noted that neither an option of a new tax or additional fees were possible. In September of 2011 the DeKalb County Community Foundation addressed the Committee regarding the possibility of a grant that might be applied to the efforts on stormwater management and watershed planning. Dan Templin, Director of DCCF explained that the Foundation had surveyed municipalities in DeKalb County and found that stormwater management, flooding and groundwater were frequent issues of interest. The Stormwater Management Planning Committee's efforts toward watershed management seemed to be in line with the Foundation's desire to support land owners and decision-makers in their land use program.

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DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation during 2007. The Prairie Band Potawatomi "Nation" is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation attests that in 1829, Article III of the Treaty of Prairie du Chien, reserved for Chief Shab-eh-nay and his band land which consisted of 1,280 acres located near the present Village of Shabbona, Illinois and within DeKalb County. The Nation has purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Governmental Agreement on February 20, 2008. This Governmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space and a welcome center and parking to serve both. Payments to the County will be in lieu of Property Taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Governmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act. If this qualification does not occur the governmental agreement shall terminate immediately. The 2011 year again brought no decision from the Department of the Interior of the Federal Government on the determination.

Future

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. The Regional Planning Commission, RPC, oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan in 2003 which included the creation or updating of 10 individual municipal comprehensive plans and oversaw the creation of the Unified Development Ordinance. The Illinois Chapter of the American Planning Association has named DeKalb County's comprehensive plan the best in the state, in part because of the balancing that it tries to accomplish. The plan does not discourage growth and development to the extent that it occurs but states it should occur in and around cities because that is where the services are offered.

Moving forward with the Regional Planning Commission objectives will be a continuing process in the County. The Regional Planning Commission will work with the municipal governments throughout the County with any issue that can best be addressed with a regional outlook. The RPC will continue to serve as a clearing house for regional issues, such as flood control, waterways, and transportation. The RPC is working closely with the DeKalb County Stormwater Management Planning Committee to develop GIS maps that will help communities with planning. The County Unified Comprehensive Plan was updated during 2010 and the updated Unified Comprehensive Plan draft report was presented in three open houses held in January 2011. Beginning in 2009 and continuing through 2011 the downturn of both the labor market and affordable housing due to market and banking issues led to very little movement necessary to address significant progress in attracting new industry to the County. RPC suggested

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plans for 2012 include discussion regarding the DeKalb County Fiber Optic Project that will provide all public sector buildings within each of the municipalities the ability to connect to the system. Another possible topic up for discussion was the interest in urban agriculture as well as small wind energy regulation such as wind turbines for alternate energy for residences and institutional uses.

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisitions also presents challenges. In a very creative approach, the Forest Preserve District has also established a Wetland Bank. It is hoped that in the future, as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank", just for that purpose. Monies from the sale of Wetlands is then reserved for future land acquisitions by the Forest Preserve District. Work continued during 2011 on the wetlands. The County Board made the decision to ask the voters for a referendum, which passed, to increase the general corporate tax rate from .0325% to .06% for the Forest Preserve. The Forest Preserve in 2011 was able to purchase a 43 acres property for \$410,604 and named the new park Prairie Oaks Forest Preserve. The Forest Preserve was aware of the Miller-Ellwood family cabin that was located on a property about one mile from the Hoppe farm. This cabin had been built in 1835 and had been offered to the Forest Preserve two years ago. The cabin was intact and structurally in very good condition because a house had been built around it. The Forest Preserve then paid to have the house around the cabin razed and dismantled the cabin. In May of 2010 the dismantled cabin was moved to the Hoppe Farm and was reconstructed on that property. Most of the support beams were intact and able to be used and a new roof was added to the cabin. The work continued on the cabin and outbuilding during 2011 on the roof and electricity to the outbuilding as well as parking lot upgrades. This history and the presence of the Miller-Ellwood Cabin in DeKalb County will be here for generations to come thanks to the efforts of the DeKalb County Forest Preserve.

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

Beginning in June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum issue of ½ of one-cent public safety tax was made. The question was given to the voters of DeKalb County on the ballot in March 2004 and again in 2006 and defeated with a vote of 53% in 2004 and 57% in 2006. The jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion and the costs of housing prisoners at other jail facilities has created budget shortfalls. As a response to the Court System and the jail overcrowding concerns, DeKalb County Finance Committee recommended Ordinance 2010-05 to be passed by the

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County Board in February 2010 to authorize the issuance of \$45,000,000 General Obligation Alternate Bonds for the purpose of financing the expansion and renovation of the DeKalb County Courthouse and the County Jail. In October of 2010 the County sold \$16,000,000 of that authorized amount which would be \$15,000,000 for the renovation and expansion at the Courthouse and the remaining amount would be for planning for the Jail Expansion. This \$16,000,000 bond issue utilized Build America Bonds and Recovery Zone Bonds from the Federal Recovery Stimulus Program. Progress has been made during 2011 with beginning planning stages for the expansion and renovation of the jail as well as working with the City of Sycamore to agree on possible street changes and parking concerns.

The Drug Court continued operations during 2011 and there have now been ceremonies with a total of 36 graduates since the program began in 2007. This felony court works with non-violent addicted felons who must plead guilty and admit addiction. This is a highly structured supervised program that at a minimum lasts 14 months. The State of Illinois passed two statutes to allow fines to be collected on guilty traffic violations and guilty felony pleas to help provide funding for the Drug Court. These monies pay salary costs as well as treatment providers of counseling and intervention specialists. The Special Court Administrator for the DeKalb County Drug Court submitted a Federal Department of Justice grant in April of 2008 and was notified that the County had been awarded the grant in October 2008. This grant was for three years and helped provide a probation officer as well as counseling costs for the program for three years. A second grant was applied for in 2009 and was awarded to DeKalb County Drug Court in October of 2010. This grant is called an Enhancement Drug Court Grant and will be providing enhanced counseling services to help offenders on a more consistent basis to have successful completion of the program. A smaller grant was awarded at the end of 2011 and will be used for counseling costs for local jail inmates. The Drug Court continues to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues. There is a smaller program in DeKalb County that is the DUI court and that program graduated four participants in 2011.

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

DeKalb County became involved in a venture with the private sector for the development of a Supportive Living Facility. Supportive Living is a program funded by the Illinois Department of Public Aid (IPA) and is characterized as the Medicaid version of assisted living. Supportive Living Facilities (SLF) feature apartment units rather than institutional semi-private accommodations of a Nursing Home. Serving low-income seniors remains a critical part of the County's mission in long-term care. As we are often the provider of last resort, we see a clear link between Supportive Living and our mission of service. The building opened in 2008 and has 76 apartment units.

Citizens of DeKalb County
April 16, 2012

In early 1999, the voters approved a referendum which will limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) an amount reflective of new construction for the previous year. This new limitation was effective January 1, 2000 and it first affected the FY 2001 budget which was approved by the County Board in November, 2000. This limiting referendum continues to present significant challenges to the County Board to provide for services as the demand and need exceed the annual allowable increment.

The DeKalb School District, after many attempts, passed a \$110 million new school referendum in February 2008. The money was used to build a new high school and do major repairs on the old high school to convert it to a middle school. The new high school and the renovated old high school opened for students in the fall of 2011. The new high school planning committee used predictions based on larger numbers of students due to the increase in construction that had been happening in DeKalb. With the economy downturn here and elsewhere that growth has stopped and there is a reduction in the number of new students that attend the new high school. Most school districts in the County are all needing to consider reducing teachers and other employees in order to meet the budget concerns. Many DeKalb County School Districts have already decided to cut teacher positions for the next school year. Many of the staff released could be rehired if the money would be available. The State of Illinois is obviously in financial crisis and very late in making payments that are due to all of the school districts, as well as County obligations that the State has not met in a timely manner.

OTHER INFORMATION

Independent Audit. State statutes require an annual audit by independent certified public accountants (CPA). The CPA accounting firm of Sikich LLP was selected by the County Board's Finance Committee to provide this service. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1996 and related OMB Circular A-133. The auditor's report on the general purpose external financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the separately issued Single Audit Report.

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal period ended December 31, 2010. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

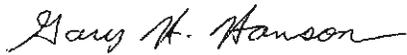
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such comprehensive annual financial report must satisfy both generally accepted accounting principles and applicable legal requirements.

Citizens of DeKalb County
April 23, 2012

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last twenty-five consecutive years (fiscal years ended 1986-2010). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, the Chairman of the Finance Committee, and the entire County Board for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Gary H. Hanson
Deputy County Administrator

Respectfully submitted,



Karen S. Kahl
Accounting Supervisor



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



1415 W. Diehl Road, Suite 400 • Naperville, IL 60563

INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman
Members of the County Board
DeKalb County, Illinois

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2011, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The County adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* during the year ended December 31, 2011. The statement changed the classifications of governmental fund balances and clarified the definitions of existing fund types. The adoption of this statement had no effect on any of the County's governmental funds' assets or liabilities nor was there any effect to the total amount of any of the County's governmental fund balances as of and for the year ended December 31, 2011.

The County adopted GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an Amendment of GASB Statements No. 14 and No. 34* during the year ended December 31, 2011. The statement resulted in the reclassification of the DeKalb County Forest Preserve District from a blended component unit to a discretely presented component unit.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 25, 2012, on our consideration of DeKalb County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, the supplementary financial information and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules and the supplementary financial information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Naperville, Illinois
April 23, 2012

A handwritten signature in black ink, appearing to read 'Rick 2012', is written over the printed date.



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2011

The County Board Members and the Finance Office of DeKalb County are pleased to present to readers of the financial statements of DeKalb County this narrative overview and analysis of the financial activities of DeKalb County for the year ending December 31, 2011. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

In the past, the primary focus of local government financial statements has been summarized by fund type information on a current financial resource basis. This approach has been modified, and DeKalb County's Financial Statements present two kinds of statements, each with a different snapshot of the County's finances. The Financial Statements' focus is on both the County as a whole (government-wide) and on the major individual funds. Both perspectives (government-wide and major fund) allow the user to address relevant questions, broaden a basis for comparison (year to year and government to government), and enhance the County's accountability.

DeKalb County Government Management's Discussion and Analysis (MD&A) is designed to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activity, (3) identify changes in the County's financial position (its ability to address the subsequent year's challenges), (4) identify any material deviations from the financial plan (the approved budget), and (5) identify individual fund issues or concerns.

I. Financial Highlights

A. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$109 million and increased in the current year by \$ 10.7 million. The County implemented GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34*. The implementation of this standard resulted in the restatement of \$7,219,080 of net assets to move the DeKalb County Forest Preserve District from a blended component unit to a discretely presented component unit of the County. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base this year decreased by \$83 million or 4%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. The decrease in net assets in 2011 was \$618,455. The decrease is due to reductions in reimbursements from the State in daily fees paid to the Rehab and Nursing Center, which the State may make up in the future. The Rehab and Nursing Center is reporting total net assets

of \$8.8 million in 2011 compared to \$9.4 million in 2010. Fiscal Year 2011 also marks the twelfth straight year that the facility has operated without any property tax or other subsidy from other County funds. During 2004 the Rehab and Nursing Center loaned \$2.3 million dollars to the County that was then given to the City of DeKalb for toll-way interchange improvements. In exchange this payment of additional sales tax revenues from the City of DeKalb is given to the County on certain property within the County. This loan which was for a ten-year period payable annually and in full on July 1, 2014, was paid off during 2011. The source of the funds to pay off this loan was the shared sales tax revenues from the City and an additional amount of monies that were paid from the Opportunity Fund. This loan was paid as the Nursing Home needed the dollars for cash flow purposes.

C. Long-Term Debt

On June 1, 2005, the Public Building Commission (PBC) issued \$7,155,000 Lease Revenue Refunding Bonds. When the County visited the bond market in 2005 its rating was Aaa. These bonds will be retired December 1, 2016. On October 14, 2010 DeKalb County issued \$10,300,000 Series 2010A Build America Bonds and \$5,970,000 Series 2010B Economic Recovery Zone Bonds, both general obligation alternate revenue source bonds, to provide funds for expanding the Court House and begin the design of a new County jail. When the County visited the bond market in 2010 its rating was Aa1. These bonds will be retired on December 15, 2029. Note 5 contains additional information on the long-term debt of the County.

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

The Government-Wide Financial Statements are designed to emulate the corporate sector in that all governmental and business-type activities are consolidated into columns that add to a total for the Primary Government. The focus of the Statement of Net Assets is the "Unrestricted Net Assets" and it is designed to be similar to bottom line results for the private sector. This statement then combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net assets may serve as a useful indicator of whether or not the financial position of the County is improving.

The Statement of Activities presents information showing how the County's net assets changed during the most recent fiscal year and is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the County's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through users fees and charges (business-type activities). The governmental activities of the County

include general government, public safety, highways & streets, health & welfare, recreation, and interest on long-term debt.

The government-wide financial statements include not only the County but also the DeKalb County Public Building Commission. The ending balances of 2010 were restated, due to the moving of the Forest Preserve District from a blended component unit to a discretely presented component unit in accordance with GASB Statement 61. The financial information of these units is also reported separately from the financial information of the County in their separately issued reports.

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith. Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now on major funds, rather than (the previous model's) fund types. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental Funds

The Governmental Major Fund presentation is presented on a "sources and uses of liquid resources" basis. This is the manner in which the financial plan (the budget) is typically developed. The flow and availability of liquid resources is a clear and appropriate focus of any analysis of a government. The focus of governmental funds is narrower than that of the Government-Wide Financial Statements. Both the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. The Governmental Major Funds Total column requires a reconciliation because of the different measurement focus (current financial resources versus total economic resources) which is reflected. The flow of current financial resources reflects bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation eliminates these transactions and incorporates the capital assets and long-term obligation (bond and others) into the Governmental Activities column in the Government-Wide statements.

The County maintains 48 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Courthouse Expansion Fund and Broadband Grant Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

2. Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Costs for medical and life insurance and liability claims are accumulated in internal service funds. All of the County's internal service funds serve governmental rather than business-type functions and have been included with Governmental Activities in the Government-Wide Financial Statements.

Proprietary Fund Financial Statements provide the same type of information as the Governmental-Wide Statements, only in more detail. The Nursing Home Fund is considered a major fund of the County and is presented in a separate column in the Fund Financial Statements. Internal Service Funds are combined in a single aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in this report.

3. Fiduciary Funds

The Fund Financial Statements also allow the government to address its Fiduciary Funds. While these funds represent trust responsibilities of the government, these assets are restricted in purpose and do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the Government-Wide Statements. These fiduciary funds are: County Collector Fund, Special Drainage Fund, Treasurer's Clearing Fund, Mobile Home Tax Fund, Tax Indemnity Fund, Tax Sale in Error Fund, Circuit Clerk Fund, Township Bridges Fund, Township Motor Fuel Tax Fund, Regional Superintendent of Schools, Nursing Home Residents' Fund, Tax Sale Redemption Fund and the Passport Account Fund.

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 18.

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its' employees. Required supplementary information can be found on pages 48-55 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 56-194 of this report.

III. Financial Analysis of the County as a Whole

In accordance with GASB Statement No. 34, the County is required to present a comparative analysis of government-wide information. The current year comparative statements follows:

GOVERNMENT-WIDE STATEMENTS

A. Net Assets

The following table reflects the condensed Statement of Net Assets:

**Table 1
Statement of Net Assets**

	Governmental Activities		Business Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
<u>Assets:</u>						
Current and Other	84,700,085	86,911,333	6,525,576	7,185,959	91,225,661	94,097,292
Capital Assets	<u>68,949,428</u>	<u>54,648,504</u>	<u>7,371,217</u>	<u>7,926,088</u>	<u>76,320,645</u>	<u>62,575,592</u>
Total Assets	153,649,513	141,559,837	13,896,793	15,112,047	167,546,306	156,671,884
<u>Liabilities:</u>						
Long Term Liabilities	18,653,122	23,512,886	3,766,306	4,316,054	22,419,428	23,443,507
Other Liabilities	<u>25,375,016</u>	<u>19,126,724</u>	<u>1,295,313</u>	<u>1,342,085</u>	<u>26,670,329</u>	<u>24,854,971</u>
Total Liabilities	44,028,138	42,639,610	5,061,619	5,658,418	49,089,757	48,928,028
<u>Net Assets:</u>						
Invested in Capital Assets Net of Related Debt	61,096,834	52,507,129	4,098,423	4,069,985	65,195,257	56,577,174
Restricted	23,068,998	16,648,841	228,585	224,488	23,297,583	16,873,329
Unrestricted	<u>25,455,543</u>	<u>29,764,257</u>	<u>4,508,166</u>	<u>5,159,156</u>	<u>29,963,709</u>	<u>34,293,413</u>
Total Net Assets	109,621,375	98,920,277	8,835,174	9,453,629	118,456,549	108,373,856

*Note: The amounts for 2010 for the Governmental Activities have been restated due to moving the Forest Preserve District from a blended component unit to a discretely presented component unit in accordance with GASB Statement 61.

The County's combined net assets increased to \$118.4 million in 2011 from \$115.5 million after the restatement of 2010 Governmental Activities. There was an increase in accounts receivable of \$508,000. The County is continuing to make an effort to reduce expenses in any way that can be managed without affecting the services to the residents of DeKalb County. For more detailed information, see the Statement of Net Assets on Page 3 of the Comprehensive Annual Financial Report.

B. Activities

1. Changes in Net Assets

**Table 2
Changes in Net Assets
January 1, 2011 through December 31, 2011**

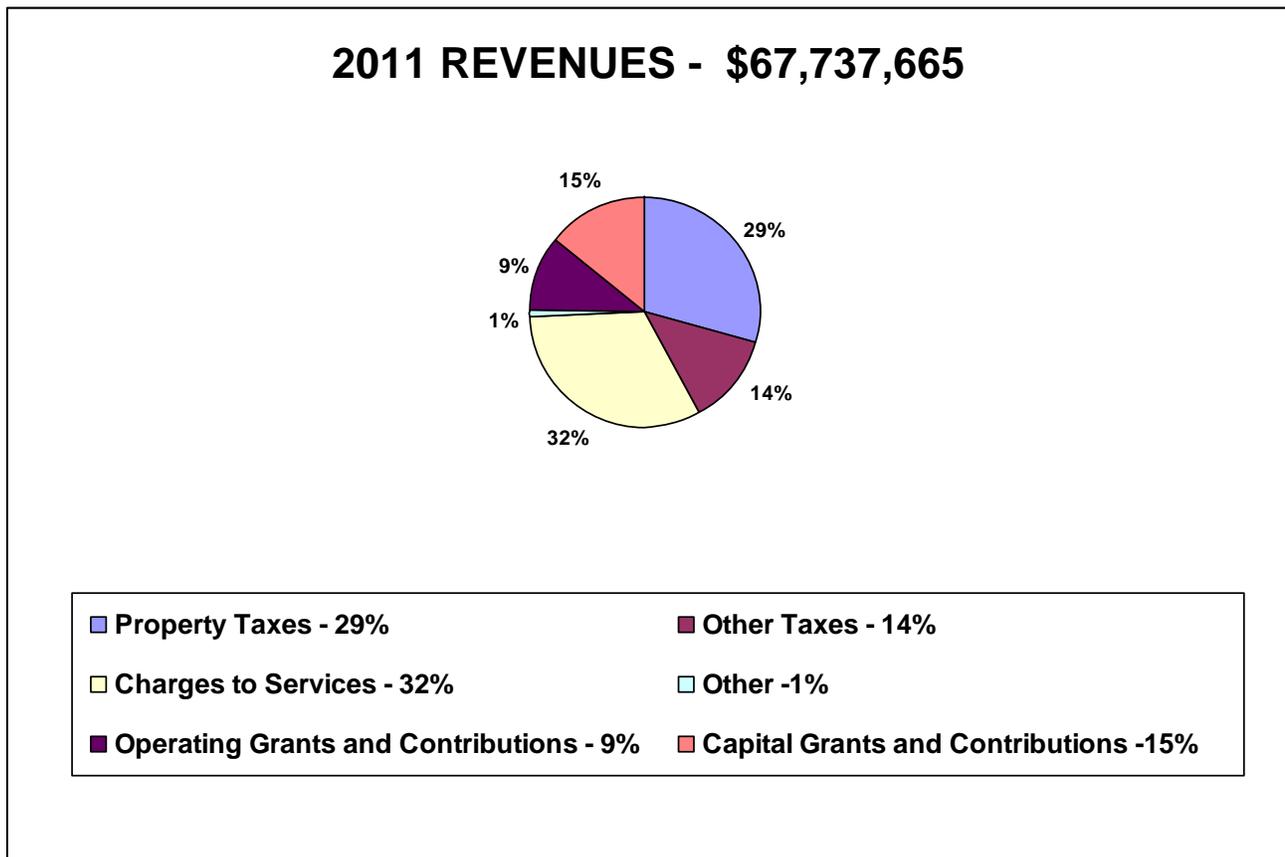
	Governmental Activities		Business Type Activities		Total Primary Government	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<u>Revenues</u>						
Program Revenues:						
Charges to Services	9,017,936	9,164,269	12,793,413	12,841,211	21,811,349	22,005,480
Operating Grants and Contributions	7,108,374	8,028,174	0	0	7,108,374	8,028,174
Capital Grants and Contributions	9,490,376	2,594,562	81,370	45,341	9,571,746	2,639,903
General Revenues:						
Property Taxes	19,939,119	19,375,024	0	0	19,939,119	19,375,024
Other Taxes	8,551,375	8,009,144	0	0	8,551,375	8,009,144
Other	428,275	563,063	327,427	119,536	755,702	682,599
Total Revenues	<u>54,535,455</u>	<u>47,734,236</u>	<u>13,202,210</u>	<u>13,006,088</u>	<u>67,738,665</u>	<u>60,740,324</u>
<u>Expenses</u>						
General Government	8,384,549	8,754,778	0	0	8,384,549	8,754,778
Public Safety	19,951,449	19,000,920		0	19,951,449	19,000,920
Highways and Streets	4,255,080	6,339,081		0	4,255,080	6,339,081
Health and Welfare	10,512,778	10,524,078	13,758,665	13,818,596	24,271,442	24,342,674
Interest on Long Term Debt	792,451	298,371	0	0	792,451	298,371
Total Expenses	<u>43,896,307</u>	<u>44,917,228</u>	<u>13,758,665</u>	<u>13,818,596</u>	<u>57,654,972</u>	<u>58,735,824</u>
Change in Net Assets						
Before Transfers	10,639,148	2,817,008	-556,455	-812,508	10,082,693	2,004,500
Transfers	<u>62,000</u>	<u>60,000</u>	<u>-62,000</u>	<u>-60,000</u>	<u>0</u>	<u>0</u>
Change in Net Assets After Transfers	10,701,148	2,877,008	-618,455	-872,508	10,082,693	2,004,500

*Note: The amounts for 2010 for the Governmental Activities have been restated due to moving the Forest Preserve District from a blended component unit to a discretely presented component unit in accordance with GASB Statement 61.

The previous table summarizes the revenues and expenses of the County's activities and the change in net assets from 2010 to 2011. The increase in General Governmental Activities for 2011 after transfers is \$10 million. This increase includes revenues received from the Federal Broadband Grant for the Fiber Optic data lines that are being run throughout DeKalb County in the amount of \$8.9 million in 2011 and the increase in interest expense of \$500,000 due to the first payment on the 2010 Bonds. The decrease in net assets from 2010 to 2011 in the Nursing Home Business Type Activity of \$618,000 is due to \$569,000 in accumulated depreciation expense and \$47,000 less in the Charges for Services line item.

2. Total County Revenues

The following Graph summarizes the County Revenue activities:



For the fiscal year ended December 31, 2011, revenues totaled \$67.7 million. This is up by \$7.0 million from 2010. Capital Grants and Contributions were up this year by \$6.9 million and is primarily related to the Federal Broadband Grant revenue. Revenues from the County's largest source of revenues of \$21.8 million come from the Charges for Services revenue. The DeKalb County Rehab and Nursing Center is the largest generator of revenues with Charges for

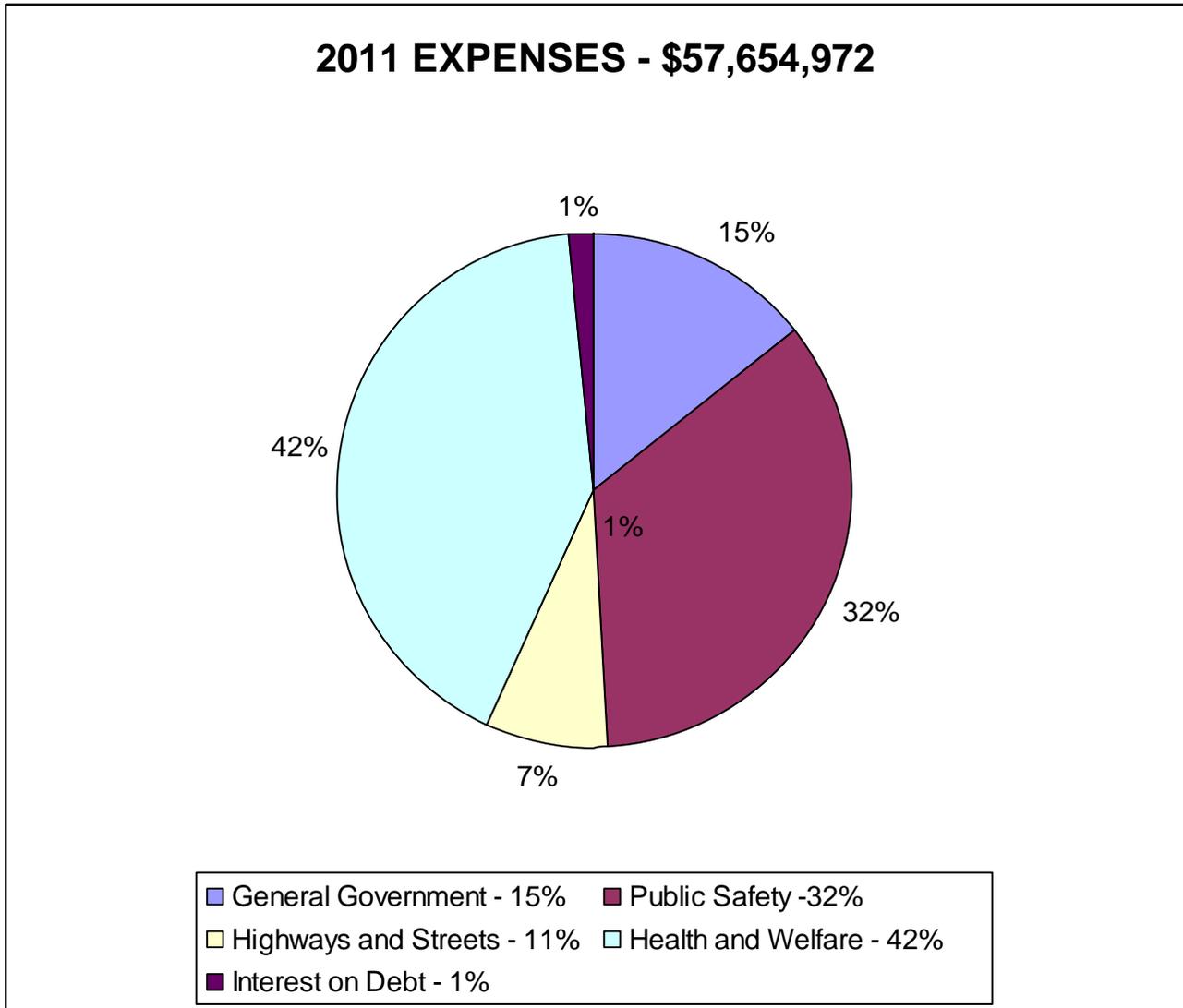
Services in the County. The Rehab and Nursing Center generated \$12.7million dollars in 2011 decreasing by \$47,000 from 2010. The next largest amount of charges for services is in the Public Safety function of the government. Public Safety which includes the Court System and Probation generated \$5.3 million in revenues up slightly by \$30,000 in 2011. General Government at \$1.8 million and the Highway with \$800,000 in charges for services for 2011 were down a combined \$53,000. Property Taxes increased during 2011 by \$564,000, Property taxes support governmental activities including employee pension funds.

The other taxes classification includes a number of different revenue sources. Among those are sales tax, income tax, and replacement tax. The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the state with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area the percentage is .25 of one percent. DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are former County Farm and Nursing Home sites located within the City of DeKalb. State-shared sales tax revenues in 2011 were \$3.8 million. The County Farm site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into Build America Bonds 2010 at 77.5% of the .75 and 22.5% of the .75 into the Recovery Zone Bonds 2010 to pay the bond payments. The Nursing Home site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into a designated account for future special projects related to Health Services and to pay off a loan for the construction of the Community Services Outreach Building. Each site also contributes .25 of a cent into the General Fund, and .25 of a cent into the Tollway Access Loan Fund to pay the loan from the Nursing Home and Rehab Center. This loan was paid off during 2011 to help the Nursing Home with cash flow issues, so this .25 of a cent will be deposited into the Opportunity Fund beginning with 2012.

Income taxes are also shared by the state, but on a per-capita basis. Between 2011 and 2010 the County's income tax revenues increased by approximately \$56,000. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers and the second full year for the state salary reimbursement for the Public Defender.

3. Total County Expenses

The following Graph summarizes the County Expense activities:



DeKalb County's expenses amounted to a total of \$57.6 million in 2011 decreasing by \$1.1 million from 2010. The Highway and Streets function had a decrease of \$900,000 during 2011 compared to 2010. This decrease can be attributed to not hiring professional services and not spending any monies on equipment during 2011. Health and Welfare expenses, the largest for the County, relate to the Department of Public Health and the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The Health and Welfare total expenses for the County in 2011 decreased by \$71,000. The Rehab and Nursing Center expenses during 2011 decreased by \$60,000 and the Health Department decreased by \$11,000. Public Safety expenses, the second largest for the County at 32%, relate to the operations of the Sheriff's Department, which includes Communications and Corrections, and Court Security as well as the Emergency Services Department and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public

Defender offices. The Public Safety increase from 2010 to 2011 was \$950,000. Part of the increase in expenses included \$159,000 that was the Sheriff's increase in costs for housing of prisoners due to overcrowding at the jail and transportation costs to take prisoners to other jails. Court security costs were up by \$129,600 due to one promotion of an officer in Court Security and a transfer of a Home Monitor position to the Court Security line item. There was also an increase in salaries and benefits from a new contract that was settled during 2010 with the union. An increase in Sheriff's Communication, Corrections and Patrol costs for salaries and benefits were \$172,000 higher due to the new contract. Drug Court costs were up by \$110,000 in 2011 these were costs related to the Enhanced Drug Court grant that was applied for late in 2010. Court Automation had increased expenditures of \$155,500. Capital Asset costs in the amount of \$69,600 covered new computers with upgraded software, a paper feeder, a document sequencer and the purchase of a new condensing unit heating inverter and heat pump the Salaries and benefits increased in Court Automation by \$57,000.

IV. Financial Analysis of the County's Funds

As of December 31, 2011 the governmental funds had a combined fund balance total of \$52,992,299 with \$10,934,448 being unassigned. The unassigned amount of fund balance is broken down with \$11,351,661 in the General Fund, and \$417,213 in Other Governmental Funds. There is also \$9,356,610 that is assigned for Capital Projects. The 2011 governmental funds balance reflects an decrease of \$4,896,494 over the prior year. The General Fund Balance of \$11,528,970 is 50% of the total General Fund Expenditures of \$23,232,116 or 182 days of operating funds.

Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, and obligations of the U.S. Treasury. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on funds invested. DeKalb County earned interest revenue of \$256,389 on all governmental fund types for the year ended December 31, 2011, compared with \$328,088 in the year ended December 31, 2010. This reflects a \$71,699 decrease. The decrease in interest income is a direct result of the continuing lagging economy and is reflective of the interest rates that were offered by financial institutions during 2011.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. All collateral on County deposits is held by a third party custodial bank in the County's name.

V. General Fund Budgetary Highlights

Table 3
January 1, 2011 through December 31, 2011

	Original Budget	Amended Budget	Actual
REVENUES			
Taxes	17,368,000	17,368,000	18,389,873
Licenses & Permits	112,500	112,500	116,249
Other	<u>6,571,500</u>	<u>6,571,500</u>	<u>6,474,718</u>
Total Revenues	24,052,000	24,052,000	24,980,840
EXPENDITURES AND TRANSFERS			
Expenditures	24,066,100	24,364,200	22,232,116
Transfers Out	1,038,400	1,038,400	1,046,300
Transfers In	<u>(66,500)</u>	<u>(66,500)</u>	<u>(61,192)</u>
Total Expenditures and Transfers	23,094,200	23,392,300	22,247,008
Change in Fund Balance	(986,000)	(1,284,100)	763,616

As can be seen above, revenues were \$927,000 more than the budget. This amount includes Tax increment financing dollars of \$300,000 and County Sales Tax dollars of \$766,000 over the budgeted amounts. The County does have a local point of sale jet fuel sales office and it is felt that with the rising costs of fuel the sales tax dollars for the County have been increased through this sales office. Investment Income of \$72,528 less than budgeted is again the economy driving the minimal interest rates that were paid on all investments.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2011:

**Table 4
Capital Assets
December 31, 2011**

	Governmental Activities		Business Type Activities		Total Primary Activities	
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
Land and Land Right of Way	6,115,008	6,113,708	0	0	6,115,008	6,113,708
Buildings	29,492,149	29,438,646	12,176,529	12,176,529	41,668,678	41,615,175
Land Improvements	1,187,091	1,187,091	785,111	776,486	1,972,902	1,963,577
Vehicles	3,760,279	3,873,078	0	0	3,670,279	3,873,078
Furniture and Fixtures	0	0	825,345	830,511	825,345	830,511
Equipment	4,771,435	4,775,985	967,315	968,328	5,738,750	5,744,313
Infrastructure	47,152,064	45,809,713	0	0	47,152,064	45,809,713
Construction in Progress	<u>15,851,193</u>	<u>225,141</u>	<u>3,992</u>	<u>3,992</u>	<u>15,855,185</u>	<u>229,133</u>
Subtotal	108,329,219	91,423,362	14,758,292	14,751,854	108,329,219	106,179,208
Less:						
Accumulated Depreciation	(39,379,791)	(36,774,858)	(7,387,075)	(6,829,758)	(39,379,791)	(43,606,16)
Total	68,949,428	54,648,504	7,371,217	7,926,088	76,320,645	62,574,592

*Note: The amounts for 2010 for the Governmental Activities have been restated due to moving the Forest Preserve District from a blended component unit to a discretely presented component unit in accordance with the GASB Statement 61.

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$76.3 million dollars (net of accumulated depreciation). This represents an increase of \$14 million dollars from the December 31, 2010 amount of \$62.5 million. The Business Type Activities Capital Assets decreased by \$550,000 and this was primarily the depreciation costs for the 2011 fiscal year. The \$14 million increase is Governmental Activities relates to the Construction In Progress asset line and is a combination of \$6.6 million for the

work in the Courthouse Expansion and Renovation Project and an additional \$7.4 million for infrastructure that is being done on the Broadband Grant Project.

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

VII. Long-Term Debt

As of December 31, 2011 the County had a total of \$19,835 million in bonded indebtedness outstanding. \$4.2 million of this is an original bond issue of \$6.4 million which was sold as a refunding bond issue in 2005. The original 1997 issue of bonds by the DeKalb County Public Building Commission was for the construction of a new Health Facility. These original bonds were sold with an effective date of December 1, 1997, and were retired in full on December 1, 2007. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. The County has abated 75% of its’ property tax levy for debt service on these bonds every year and has used operating revenues from the DeKalb County Rehab and Nursing Center to pay this abatement. The \$15,560,000 bonded indebtedness outstanding is from two bond issues which were sold in 2010. The first issue is \$10,030,000 Build American Bonds Series 2010A general obligation bonds. These bonds will finance the renovation and expansion of the Courthouse as well as preliminary design work for the expansion of the County Jail. The 2010B Recovery Zone Economic Development general obligation bonds in the amount of \$5,970,000 will be used to pay for the Jail Expansion.

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

**Table 5
Bonded Indebtedness
December 31, 2011**

	Governmental Activities		Business Type Activities		Totals	
	2011	2010	2011	2010	2011	2010
	2010 A Build America Bonds General Obligation Series	9,590,000	10,030,000	0	0	9,590,000
2010 B Recovery Zone Bonds General Obligation Series	5,970,000	5,970,000	0	0	5,970,000	5,970,000
2005 Lease Revenue Bonds	1,068,750	1,258,750	3,206,250	3,776,250	4,275,000	5,035,000
TOTAL	16,628,750	17,258,750	3,206,250	3,776,250	19,835,000	21,035,000

Under the current state statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875 percent of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$61,710,701. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2011 DeKalb County's net general obligation bonded debt, that is subject to the debt limit, was \$0 as lease revenue bonds and alternate revenue source bonds generally do not count against the legal debt limit.

VIII. Economic Factors And Next Year's Budget Issues

The taxable assessed valuation for the County decreased by over \$83 million dollars from the previous year for a total of \$2,146,459,168. There is some concern that the commercial and industrial value only makes up about 20% of the property tax base which puts a lot of burden on residential property tax payers who make up 70% of the tax base. On-going efforts are in place, however, to bring increased economic development to the County that will help diversify that tax base. With the continued downturn in the economy, and the almost standstill of the construction industry, the outlook for future property tax increases are not being anticipated. In early 1999, the voters approved a referendum which will limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) an amount reflective of new construction for the previous year. This new limitation was effective January 1, 2000 and it first affected the FY 2001 budget which was approved by the County Board in November, 2000. This limiting referendum continues to present significant challenges to the County Board to provide for services as the demand and need exceed the annual allowable increment.

One of the efforts the County uses is participation in the DeKalb County Economic Development Corporation. This partnership of private and public interests work together to facilitate economic development within the County. During 2011 DCEDC targeted attracting new business and industry that capitalizes on distinct advantages and strengths of the County by preparing a marketing plan promoting assets and opportunities, executing an economic development marketing program, and assisting DeKalb County communities with marketing and promotion in particular with import/export resources to businesses. The second targeted goal for DCEDC during 2011 was identifying needed workplace skills and communicating workforce requirements to educational institutions and training providers as well as promoting labor market skills and occupations. This partnership has been successful over the years as we recognize that economic growth can be contagious and that regional efforts are important as many issues simply cannot be constrained by municipal boundaries and that various communities can and do benefit with growth in a nearby community.

As of this writing, the FY 2012 financial year is well underway. The next budget to be developed will be the FY 2013 budget. It will be discussed in the early fall of 2012 for the fiscal year beginning January 1, 2013. The problems that were faced with the 2012 budget are anticipated to be in the forefront of the 2013 budget also. Health insurance costs and pension costs for all employees will continue to be a major budget concern. There was a 4% premium increase in health insurance rates in January of 2011 and a 7.8% increase in 2012. The County is now looking at a High Deductible Health Plan (HDHP) for 2013 and will be looking at presenting employees with options that would be available, if there is enough interest, with lower premiums that would be available on this type of health plan. The County also continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved

by the voters in April 1999. The challenge of providing the best services with the best staff and keeping costs in line with available revenues continues to be the goal of the County Board and the financial management of the County.

IX. Request for Information

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Gary H. Hanson, Deputy County Administrator, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, IL 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2011

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Forest Preserve District
ASSETS				
Cash and investments	\$ 59,310,795	\$ 1,450,346	\$ 60,761,141	\$ 4,160,216
Receivables, net of allowance where applicable				
Property taxes	19,690,000	-	19,690,000	1,502,000
Accounts	4,454,047	4,640,645	9,094,692	92,128
Accrued interest	35,224	-	35,224	2,315
Other	282,391	-	282,391	-
Prepaid expenses	321,429	141,655	463,084	3,363
Inventory	-	22,480	22,480	-
Due from other governments	233,380	-	233,380	-
Restricted assets				
Cash and investments	79,806	239,417	319,223	-
Deferred charges	293,013	31,033	324,046	-
Capital assets				
Not depreciated	21,966,201	3,992	21,970,193	3,614,730
Depreciated (net of accumulated depreciation)	46,983,227	7,367,225	54,350,452	606,873
Total assets	153,649,513	13,896,793	167,546,306	9,981,625
LIABILITIES				
Accounts payable	2,900,294	635,220	3,535,514	19,936
Accrued payroll	722,867	259,821	982,688	11,348
Accrued interest payable	29,982	10,832	40,814	-
Retainage payable	965,117	-	965,117	-
Claims payable	140,900	389,440	530,340	-
Unearned property taxes	19,690,000	-	19,690,000	1,502,000
Unearned revenue	888,161	-	888,161	-
Due to others	37,695	-	37,695	-
Noncurrent liabilities				
Due within one year	902,916	691,202	1,594,118	3,414
Due in more than one year	17,750,206	3,075,104	20,825,310	32,005
Total liabilities	44,028,138	5,061,619	49,089,757	1,568,703
NET ASSETS				
Invested in capital assets, net of related debt	61,096,834	4,098,423	65,195,257	4,221,603
Restricted for				
Broadband	133,644	-	133,644	-
Debt service	1,293,770	228,585	1,522,355	-
Retirement	1,259,705	-	1,259,705	-
Public buildings	2,879,094	-	2,879,094	-
Specific purpose	456,252	-	456,252	703,757
Public safety	1,161,245	-	1,161,245	-
Highways and streets	10,487,160	-	10,487,160	-
Health and welfare	5,398,128	-	5,398,128	-
Unrestricted	25,455,543	4,508,166	29,963,709	3,487,562
TOTAL NET ASSETS	\$ 109,621,375	\$ 8,835,174	\$ 118,456,549	\$ 8,412,922

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2011

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 8,384,549	\$ 1,807,096	\$ 486,334	\$ 9,036,445
Public safety	19,951,449	5,298,434	801,125	38,915
Highways and streets	4,255,080	838,830	1,757,909	415,016
Health and welfare	10,512,778	1,073,576	3,766,032	-
Interest	792,451	-	296,974	-
Total governmental activities	43,896,307	9,017,936	7,108,374	9,490,376
Business-Type Activities				
Nursing home	13,758,665	12,793,413	-	81,370
Total business-type activities	13,758,665	12,793,413	-	81,370
TOTAL PRIMARY GOVERNMENT	\$ 57,654,972	\$ 21,811,349	\$ 7,108,374	\$ 9,571,746
COMPONENT UNIT				
Forest Preserve District	\$ 793,641	\$ 54,637	\$ -	\$ 363,840

	Net (Expense) Revenue and Change in Net Assets			Component Unit
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	\$ 2,945,326	\$ -	\$ 2,945,326	\$ -
	(13,812,975)	-	(13,812,975)	-
	(1,243,325)	-	(1,243,325)	-
	(5,673,170)	-	(5,673,170)	-
	(495,477)	-	(495,477)	-
	(18,279,621)	-	(18,279,621)	-
	-	(883,882)	(883,882)	-
	-	(883,882)	(883,882)	-
	(18,279,621)	(883,882)	(19,163,503)	-
	-	-	-	(375,164)
General revenues				
Taxes				
Property	19,939,119	-	19,939,119	1,525,894
Replacement	534,140	-	534,140	15,096
Sales	6,630,611	-	6,630,611	-
Income	1,241,061	-	1,241,061	-
Other	145,563	-	145,563	-
Investment income	256,390	52,743	309,133	19,164
Donations	-	200,000	200,000	-
Miscellaneous	171,885	74,684	246,569	8,852
Transfers	62,000	(62,000)	-	-
Total	28,980,769	265,427	29,246,196	1,569,006
CHANGE IN NET ASSETS	10,701,148	(618,455)	10,082,693	1,193,842
NET ASSETS, JANUARY 1, 2011	106,139,307	9,453,629	115,592,936	-
Prior period adjustment	(7,219,080)	-	(7,219,080)	7,219,080
NET ASSETS, JANUARY 1, 2011, RESTATED	98,920,227	9,453,629	108,373,856	7,219,080
NET ASSETS, DECEMBER 31, 2011	\$ 109,621,375	\$ 8,835,174	\$ 118,456,549	\$ 8,412,922

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2011

	General	Courthouse Expansion	Broadband Grant	Nonmajor Governmental Funds	Total Governmental Funds
Cash and investments	\$ 9,995,097	\$ 8,383,677	\$ 497,530	\$ 34,242,380	\$ 53,118,684
Receivables					
Property taxes	10,540,000	-	-	8,100,000	18,640,000
Accounts	2,398,152	14,681	1,210,537	814,881	4,438,251
Accrued interest	7,810	20,215	-	6,727	34,752
Other	242,084	-	-	40,307	282,391
Prepaid items	177,309	-	-	129,746	307,055
Due from other funds	-	-	-	30,997	30,997
Due from other governments	-	-	-	233,380	233,380
Advances to other funds	-	-	-	655,113	655,113
Restricted assets					
Cash and investments	-	-	-	79,806	79,806
TOTAL ASSETS	\$ 23,360,452	\$ 8,418,573	\$ 1,708,067	\$ 44,333,337	\$ 77,820,429

ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES

	General	Courthouse Expansion	Broadband Grant	Nonmajor Governmental Funds	Total Governmental Funds
Accounts payable	\$ 366,880	\$ 1,034,653	\$ 986,471	\$ 473,263	\$ 2,861,267
Accrued payroll	510,039	-	1,035	211,793	722,867
Retainage payable	-	670,133	294,984	-	965,117
Deferred property taxes	10,540,000	-	-	8,100,000	18,640,000
Other deferred revenues	396,500	-	291,933	247,273	935,706
Due to others	17,063	-	-	-	17,063
Due to other funds	1,000	-	-	29,997	30,997
Advances from other funds	-	-	-	655,113	655,113
Total liabilities	11,831,482	1,704,786	1,574,423	9,717,439	24,828,130

FUND BALANCES

Nonspendable - prepaid items	177,309	-	-	129,746	307,055
Nonspendable - long-term receivables	-	-	-	655,113	655,113
Restricted for courthouse expansion project	-	6,713,787	-	-	6,713,787
Restricted for broadband	-	-	133,644	-	133,644
Restricted for debt service	-	-	-	1,308,496	1,308,496
Restricted for retirement	-	-	-	1,259,705	1,259,705
Restricted for public buildings	-	-	-	2,879,094	2,879,094
Restricted for specific purpose	-	-	-	856,186	856,186
Restricted for public safety	-	-	-	2,800,799	2,800,799
Restricted for highways and streets	-	-	-	10,464,922	10,464,922
Restricted for health and welfare	-	-	-	5,322,440	5,322,440
Unrestricted	-	-	-	-	-
Assigned for capital purposes	-	-	-	9,356,610	9,356,610
Unassigned	-	-	-	-	-
General fund	11,351,661	-	-	-	11,351,661
Special revenue funds	-	-	-	(417,213)	(417,213)
Total fund balances	11,528,970	6,713,787	133,644	34,615,898	52,992,299

TOTAL LIABILITIES AND
FUND BALANCES

\$ 23,360,452	\$ 8,418,573	\$ 1,708,067	\$ 44,333,337	\$ 77,820,429
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See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET ASSETS

December 31, 2011

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 52,992,299
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	68,949,428
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	396,500
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(16,628,750)
Interest payable	(29,982)
Compensated absences	(1,954,158)
Net other postemployment benefit obligation	(48,033)
Unamortized bond premium	(22,181)
Deferred charges	293,013
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	<u>5,673,239</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 109,621,375</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2011

	General	Courthouse Expansion	Broadband Grant	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 18,389,873	\$ -	\$ -	\$ 8,006,725	\$ 26,396,598
Licenses and permits	116,249	-	-	490,941	607,190
Intergovernmental	1,110,650	-	8,996,550	8,250,086	18,357,286
Charges for services	4,389,940	-	-	2,367,718	6,757,658
Fines and forfeits	769,880	-	-	90,150	860,030
Investment income	34,472	53,645	636	167,637	256,390
Miscellaneous	169,776	-	-	145,927	315,703
Total revenues	24,980,840	53,645	8,997,186	19,519,184	53,550,855
EXPENDITURES					
Current					
General government	6,058,443	410,785	63,524	1,060,874	7,593,626
Public safety	17,015,806	-	-	1,619,233	18,635,039
Highways and streets	-	-	-	5,284,773	5,284,773
Health and welfare	157,867	-	-	8,483,120	8,640,987
Debt service	-	-	-	-	-
Principal	-	-	-	440,000	440,000
Interest and fiscal charges	-	-	-	1,073,833	1,073,833
Capital outlay	-	7,232,772	8,875,810	773,162	16,881,744
Total expenditures	23,232,116	7,643,557	8,939,334	18,734,995	58,550,002
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,748,724	(7,589,912)	57,852	784,189	(4,999,147)

	General	Courthouse Expansion	Broadband Grant	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 40,653	\$ 40,653
Transfers in	61,192	500,000	-	2,974,742	3,535,934
Transfers (out)	(1,046,300)	-	-	(2,427,634)	(3,473,934)
Total other financing sources (uses)	(985,108)	500,000	-	587,761	102,653
NET CHANGE IN FUND BALANCES	763,616	(7,089,912)	57,852	1,371,950	(4,896,494)
FUND BALANCES, JANUARY 1, 2011	10,765,354	13,803,699	75,792	36,743,340	61,388,185
Prior period adjustment	-	-	-	(3,499,392)	(3,499,392)
FUND BALANCES, JANUARY 1, 2011, RESTATED	10,765,354	13,803,699	75,792	33,243,948	57,888,793
FUND BALANCES, DECEMBER 31, 2011	\$ 11,528,970	\$ 6,713,787	\$ 133,644	\$ 34,615,898	\$ 52,992,299

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2011

NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS \$ (4,896,494)

Amounts reported for governmental activities in the statement of
activities are different because:

Governmental funds report capital outlay as expenditure; however, they are
capitalized and depreciated in the statement of activities 17,496,667

The change in interest payable and repayment of the principal portion of
long-term debt is reported as an expenditure when due in governmental funds
but as a reduction of principal outstanding in the statement of activities 721,381

Some expenses in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as
expenditures in governmental funds

Depreciation	(3,151,940)
Loss on disposal of capital assets	(43,803)
Change in compensated absences	(110,400)
Change in net pension obligation	11,675
Change in net other postemployment benefit obligation	(35,490)

The change in net assets of certain activities of internal service funds is
reported with governmental activities 709,552

CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES \$ 10,701,148

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2011

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 1,450,346	\$ 6,192,111
Receivables		
Property taxes	-	1,050,000
Accounts	4,640,645	15,796
Accrued interest	-	472
Prepaid expenses	141,655	14,374
Inventory	22,480	-
Deferred charges	31,033	-
Restricted assets		
Cash and investments	239,417	-
	<u>6,525,576</u>	<u>7,272,753</u>
Total current assets		
NONCURRENT ASSETS		
None	-	-
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	7,367,225	-
	<u>7,371,217</u>	<u>-</u>
Total capital assets		
	<u>13,896,793</u>	<u>7,272,753</u>
Total assets		

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2011

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 635,220	\$ 39,027
Accrued payroll	259,821	-
Claims payable	389,440	140,900
Flexible benefit payable	-	20,632
Unearned property taxes	-	1,050,000
Unearned revenue	-	348,955
Compensated absences payable	98,702	-
Liabilities payable from restricted assets		
Interest payable	10,832	-
Revenue bonds payable	592,500	-
	<u>1,986,515</u>	<u>1,599,514</u>
NONCURRENT LIABILITIES		
Compensated absences payable	394,810	-
Revenue bonds payable	2,680,294	-
	<u>3,075,104</u>	<u>-</u>
	<u>5,061,619</u>	<u>1,599,514</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,098,423	-
Restricted for debt service	228,585	-
Unrestricted	4,508,166	5,673,239
	<u>8,835,174</u>	<u>5,673,239</u>
TOTAL NET ASSETS	<u>\$ 8,835,174</u>	<u>\$ 5,673,239</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS

For the Year Ended December 31, 2011

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 12,793,413	\$ 5,144,984
OPERATING EXPENSES		
Administration	1,394,379	-
Operations	11,632,327	5,402,451
Depreciation	568,981	-
Total operating expenses	13,595,687	5,402,451
OPERATING INCOME (LOSS)	(802,274)	(257,467)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	943,947
Investment income	52,743	23,072
Loss on disposal of capital assets	(446)	-
Other income	74,684	-
Donation	200,000	-
Interest expense	(162,532)	-
Total nonoperating revenues (expenses)	164,449	967,019
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(637,825)	709,552
TRANSFERS		
Transfers (out)	(62,000)	-
Total transfers	(62,000)	-
CONTRIBUTIONS	81,370	-
CHANGE IN NET ASSETS	(618,455)	709,552
NET ASSETS, JANUARY 1, 2011	9,453,629	4,963,687
NET ASSETS, DECEMBER 31, 2011	\$ 8,835,174	\$ 5,673,239

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended December 31, 2011

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 11,130,186	\$ -
Receipts from interfund service transactions	-	5,143,153
Payments to suppliers	(4,507,604)	(5,709,249)
Payments to employees	(8,595,218)	-
Net cash from operating activities	<u>(1,972,636)</u>	<u>(566,096)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	943,947
Advance to other funds	1,019,835	-
Duration	200,000	-
Interfund transfers	(62,000)	-
Net cash from noncapital financing activities	<u>1,157,835</u>	<u>943,947</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(171,534)	-
Payment on revenue bonds	(570,000)	-
Payments for capital acquisition	(14,556)	-
Net cash from capital and related financing activities	<u>(756,090)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	<u>53,435</u>	<u>25,597</u>
Net cash from investing activities	<u>53,435</u>	<u>25,597</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,517,456)	403,448
CASH AND CASH EQUIVALENTS, JANUARY 1, 2011	<u>3,207,218</u>	<u>5,788,663</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2011	<u>\$ 1,689,762</u>	<u>\$ 6,192,111</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2011

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (802,274)	\$ (257,467)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	568,981	-
Receipts of miscellaneous income	74,684	-
Receipts of donations	81,370	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(1,819,281)	(1,831)
Prepaid expenses	(61,710)	(14,374)
Inventory	(2,816)	-
Accounts payable	(68,951)	(26,824)
Accrued payroll	10,177	-
Claims payable	93,755	(265,654)
Deferred revenue	-	54
Compensated absences payable	(46,571)	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ (1,972,636)</u>	<u>\$ (566,096)</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2011

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 6,427,415
Receivables	
Accounts	83,272
Accrued interest	<u>267</u>
 TOTAL ASSETS	 <u>\$ 6,510,954</u>
 LIABILITIES	
Due to others	<u>\$ 6,510,954</u>
 TOTAL LIABILITIES	 <u>\$ 6,510,954</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS

December 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of DeKalb County, Illinois (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1837 and operates under an elected 24-member County Board. As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

b. Component Units

The DeKalb County Forest Preserve District (the District) operates and maintains the public forest preserves in the County. While it is legally separate from the County, the governing board of the District is composed entirely of the DeKalb County Board serving ex-officio. However, there is no financial burden or benefit relationship with the District and the District employs its own Superintendent. Therefore, the operations of the District are included in the financial statements as a discretely presented component unit.

The DeKalb County Public Building Commission (the PBC) is governed by a five-member board appointed by the County Board. Although it is legally separate from the County, the PBC is reported as if it were part of the primary government because its sole purpose is to finance, construct and maintain the County's public buildings and the revenue bonds issued by the PBC are secured by leases with the County. The operations of the PBC are included in the financial statements as a blended component unit.

Separate financial statements for these component units may be obtained at:

DeKalb County Finance Office
200 North Main Street
Sycamore, IL 60178

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting

The accounts of the County are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

Funds are classified into the following categories: governmental, proprietary and fiduciary.

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The general fund is used to account for all activities of the County not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. The County's fiduciary funds consist of agency funds which are used to account for assets that the County holds on behalf of others as their agent.

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the County has chosen to apply all GASB pronouncements as well as those pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 to account for its enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the County. The effect of material interfund activity has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The General Fund accounts for the resources devoted to finance the services traditionally associated with local government. Any other activity for which a separate fund has not been created is accounted for in the General Fund.

The Courthouse Expansion Fund accounts for revenues that are restricted, committed or assigned to the Courthouse Expansion project. The funding is provided for by Build America Bonds Series 2010A and by Recovery Zone Bonds Series 2010B.

The Broadband Grant Fund accounts for grant revenues restricted to the construction of a fiber optic cable network for governments and schools in the County. The funding is provided for by a Federal Grant, a State Grant and local grants.

The County reports the following major enterprise fund:

The Nursing Home Fund is used to account for the revenues and expenses associated with the operation of the DeKalb County Nursing Home.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements (Continued)

The County reports the following internal service funds:

The Medical Insurance Fund is used to account for revenues and expenses related to the County's employee health plan.

The Tort and Liability Fund is used to account for the revenues and expenses associated with providing for the County's workers' compensation, unemployment, property and liability self-insurance programs.

The County reports a variety of agency funds as fiduciary funds to account for assets held by county officials on behalf of others. These include various funds of the County Collector and Treasurer, Clerk of the Circuit Court, Nursing Home and other offices. Additional information is included later in the report.

e. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements (except the agency funds which do not have a measurement focus). Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Operating revenues and expenses are directly attributable to the operation of the proprietary funds. Nonoperating revenue/expenses are incidental to the operations of these funds.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Measurement Focus, Basis of Accounting and Financial Statement Presentation
(Continued)

Those revenues susceptible to accrual are property taxes, franchise taxes, licenses, interest revenue and charges for services. Sales and motor fuel taxes, collected and held by the state at year end on behalf of the County also are recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidelines. Monies that are virtually unrestricted as to purpose of expenditure, which are usually revocable only for failure to comply with prescribed compliance requirements, are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The County reports deferred/unearned revenue on its financial statements. Deferred/unearned revenues arise when a potential revenue does not meet both the measurable and available or earned criteria for recognition in the current period. Deferred/unearned revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred/unearned revenue is removed from the financial statements and revenue is recognized.

f. Cash and Investments

Cash and Cash Equivalents

For purposes of the statement of cash flows, the County's proprietary funds consider all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. Nonnegotiable certificates of deposit and all other investments are reported at cost.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds.” Short-term interfund loans, if any, are also classified as “due from other funds” or “due to other funds.” Long-term interfund loans, if any, are classified as “advances from other funds” and “advances to other funds.”

h. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid items/expenses and are expensed when consumed.

i. Inventories

Inventories are valued at cost, which approximates market, using the average cost method.

j. Restricted Assets

Restricted assets include cash on deposit in the sinking fund or with the paying agent for the payment of the 2005 Series revenue bonds.

k. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges, storm sewer), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year, except for infrastructure, where the cost must be greater than \$20,000, computers, where the cost must be greater than \$30,000, and land improvements, where the cost must be greater than \$50,000. The DeKalb County Nursing Home, an enterprise fund, uses a threshold of \$500. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Improvements	8-20
Equipment, furniture and fixtures	3-25
Vehicles	7-20
Infrastructure	15-50

l. Compensated Absences

County employees are entitled to vacation/sick leave based on their length of employment. Vacation/sick leave either vests or accumulates and is accrued when earned.

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2011 but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

In accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that is estimated to be taken as "terminal leave" prior to retirement.

m. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations (Continued)

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

n. Fund Balances/Net Assets

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the County. Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision making authority. Formal actions include ordinances approved by the Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Deputy County Administrator at the County and the Superintendent at the Forest Preserve District. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned.

The County's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets.

None of the restricted net assets or restricted fund balance results from enabling legislation adopted by the County.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used and reimbursements, are reported as transfers.

p. Patient Service Revenue

Patient service revenue is reported at the estimated net realizable amounts from resident, third party payors and others for services rendered.

Revenue under third party payor agreements is subject to audit and retroactive adjustment. Provisions for estimated third party payor settlements are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

2. DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the financial statements as "cash and investments." In addition, investments are separately held by several of the County's funds.

Investment of county funds, by statute, is vested with the County Treasurer. The County Treasurer's investment policy guides the investments of the County. The investment policy permits the County to make deposits/investments in insured commercial banks located within and in close proximity to the County, obligations of the U.S. Treasury (bills), money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States and the Public Treasurer's Investment Pool.

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

2. DEPOSITS AND INVESTMENTS (Continued)

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at December 31, 2011.

b. Investments

In accordance with its investment policy, the County limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds and maximizing yields for funds not needed within a short-term (annual) period. The investment policy does not limit the maximum maturity length of investments. However, the policy does require the County to structure the investment portfolio so that securities mature to meet cash requirements for ongoing operations.

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by only allowing investments in U.S. Treasury obligations, insured or collateralized certificates of deposits with financial institutions and money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States. Illinois Funds is rated AAA by Standard and Poor's.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the County will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the County's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by a third party acting as the County's agent separate from where the investment was purchased. Illinois Funds is not subject to custodial credit risk.

Concentration of credit risk - the County's investment requires diversification of the portfolio but does not contain any specific diversification targets.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2010 attached as an enforceable lien on January 1, 2010, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2011, and were payable in two installments on or about June 1, 2011 and September 1, 2011. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2011 tax levy has been recorded as receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2011 was as follows:

	Beginning Balance, Restated	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 4,550,562	\$ -	\$ -	\$ 4,550,562
Land right of way	1,563,146	1,300	-	1,564,446
Construction in progress	225,141	15,626,052	-	15,851,193
Total capital assets not being depreciated	6,338,849	15,627,352	-	21,966,201
Capital assets being depreciated				
Land improvements	1,187,091	-	-	1,187,091
Buildings and improvements	29,438,646	53,503	-	29,492,149
Vehicles	3,873,078	449,761	562,560	3,760,279
Equipment	4,632,182	23,700	28,250	4,627,632
Intangibles	143,803	-	-	143,803
Infrastructure	45,809,713	1,342,351	-	47,152,064
Total capital assets being depreciated	85,084,513	1,869,315	590,810	86,363,018
Less accumulated depreciation for				
Land improvements	614,214	59,734	-	673,948
Buildings and improvements	11,740,119	847,329	-	12,587,448
Vehicles	2,122,769	390,883	525,355	1,988,297
Equipment	2,592,689	326,247	21,652	2,897,284
Intangibles	-	18,184	-	18,184
Infrastructure	19,705,067	1,509,563	-	21,214,630
Total accumulated depreciation	36,774,858	3,151,940	547,007	39,379,791
Total capital assets being depreciated, net	48,309,655	(1,282,625)	43,803	46,983,227
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET				
	\$ 54,648,504	\$ 14,344,727	\$ 43,803	\$ 68,949,428

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Beginning balances were restated to remove the assets of the District which was reclassified from a blended component unit to a discretely presented component.

	Beginning Balance, Restated	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 3,992	\$ -	\$ -	\$ 3,992
Total capital assets not being depreciated	<u>3,992</u>	<u>-</u>	<u>-</u>	<u>3,992</u>
Capital assets being depreciated				
Improvements	776,486	8,625	-	785,111
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	830,511	-	5,166	825,345
Equipment	968,328	5,931	6,944	967,315
Total capital assets being depreciated	<u>14,751,854</u>	<u>14,556</u>	<u>12,110</u>	<u>14,754,300</u>
Less accumulated depreciation for				
Improvements	334,421	43,186	-	377,607
Buildings	5,147,001	445,710	-	5,592,711
Furniture and fixtures	719,878	20,277	4,720	735,435
Equipment	628,458	59,808	6,944	681,322
Total accumulated depreciation	<u>6,829,758</u>	<u>568,981</u>	<u>11,664</u>	<u>7,387,075</u>
Total capital assets being depreciated, net	<u>7,922,096</u>	<u>(554,425)</u>	<u>446</u>	<u>7,367,225</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 7,926,088</u>	<u>\$ (554,425)</u>	<u>\$ 446</u>	<u>\$ 7,371,217</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 400,740
Public safety	550,804
Health and welfare	301,796
Highway and streets	<u>1,898,600</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 3,151,940</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

The following is a summary of changes in long-term liabilities during the fiscal year:

	Balances January 1, 2011, Restated	Additions	Reductions	Balances December 31, 2011	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,843,756	\$ 297,579	\$ 187,177	\$ 1,954,158	\$ 195,416
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,258,750	-	190,000	1,068,750	197,500
General obligation alternate revenue source bonds					
Taxable Series 2010A	10,030,000	-	440,000	9,590,000	510,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	26,618	-	4,437	22,181	-
Net pension obligation	11,675	-	11,675	-	-
Other postemployment benefit	12,543	35,490	-	48,033	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 19,153,342	\$ 333,069	\$ 833,289	\$ 18,653,122	\$ 902,916
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 540,083	\$ 145,444	\$ 192,015	\$ 493,512	\$ 98,702
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	3,776,250	-	570,000	3,206,250	592,500
Unamortized bond premium	79,853	-	13,309	66,544	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 4,396,186	\$ 145,444	\$ 775,324	\$ 3,766,306	\$ 691,202

Beginning balances were restated to remove the assets of the District which was reclassified from a blended component unit to a discretely presented component.

Lease Obligations

On June 1, 2005, the PBC issued \$7,155,000 Lease Revenue Refunding Bonds, dated June 1, 2005 to advance refund, through a crossover refunding, the 2008 through 2016 principal maturities of the 1997 Lease Revenue Bonds on December 1, 2007 (the crossover date) and to pay the interest on the 2005 Lease Revenue Refunding Bonds through December 1, 2007. The 2005 bonds are due serially from December 1, 2008 through December 1, 2016 in amounts ranging from \$685,000 to \$925,000. Interest is payable semiannually each June 1 and December 1 at amounts ranging from 3.50% to 4.25%.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

Furthermore, since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the Series 2005 Lease Revenue Bonds have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the DeKalb County Nursing Home (business-type activities).

Debt service to maturity on the revenue bonds and the lease payments are as follows (payable 25% from governmental activities and 75% from business-type activities):

Fiscal Year	2005 Lease Revenue Bonds		
	Principal	Interest	Total
2012	\$ 790,000	\$ 173,312	\$ 963,312
2013	820,000	141,712	961,712
2014	855,000	108,913	963,913
2015	885,000	74,712	959,712
2016	925,000	39,313	964,313
TOTAL	\$ 4,275,000	\$ 537,962	\$ 4,812,962

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

Fiscal Year	Lease Payments
2012	\$ 972,512
2013	970,312
2014	971,812
2015	967,012
2016	969,656
Total lease payments	4,851,304
Less interest and expenses	(576,304)
NET LEASE RECEIVABLE	\$ 4,275,000

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Alternate Revenue Source Bonds

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

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

The General Obligation Alternate Revenue Source Taxable Bonds Series 2010A and 2010B, maturing through January 1, 2029, are payable from a pledge of sales taxes and host community fees, with a remaining total pledge of \$23,542,679 as of December 31, 2011. The current year principal and interest payment of \$1,513,833 was 22.50% of the total pledged revenue of \$6,729,511.

Debt service to maturity on the bonds is as follows:

Fiscal Year Ending	Series 2010A Build America Bonds			Series 2010B Economic Recovery Zone Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2012	\$ 510,000	\$ 322,798	\$ 832,798	\$ -	\$ 310,108	\$ 310,108
2013	520,000	316,882	836,882	-	310,108	310,108
2014	545,000	308,510	853,510	-	310,108	310,108
2015	580,000	297,555	877,555	-	310,108	310,108
2016	615,000	284,157	899,157	-	310,108	310,108
2017	655,000	268,598	923,598	-	310,108	310,108
2018	700,000	249,406	949,406	-	310,108	310,108
2019	745,000	226,726	971,726	-	310,108	310,108
2020	790,000	200,353	990,353	-	310,108	310,108
2021	845,000	170,412	1,015,412	-	310,108	310,108
2022	900,000	136,696	1,036,696	-	310,108	310,108
2023	960,000	98,986	1,058,986	-	310,108	310,108
2024	1,020,000	56,842	1,076,842	-	310,108	310,108
2025	205,000	10,024	215,024	885,000	310,108	1,195,108
2026	-	-	-	1,160,000	266,832	1,426,832
2027	-	-	-	1,230,000	207,788	1,437,788
2028	-	-	-	1,310,000	143,950	1,453,950
2029	-	-	-	1,385,000	74,652	1,459,652
TOTAL	\$9,590,000	\$ 2,947,945	\$12,537,945	\$ 5,970,000	\$ 5,034,734	\$11,004,734

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2011 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General Nonmajor Governmental	\$ -	\$ 1,000
Nonmajor Governmental Nonmajor Governmental	<u>30,997</u>	<u>29,997</u>
TOTAL	<u>\$ 30,997</u>	<u>\$ 30,997</u>

Advances from/to other funds at December 31, 2011 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Nonmajor Governmental Nonmajor Governmental	\$ 655,113	\$ 655,113
TOTAL	<u>\$ 655,113</u>	<u>\$ 655,113</u>

During the fiscal year 2007, the Nonmajor Governmental Funds (Community Outreach Building Fund) was advanced \$1,500,000 from the Nonmajor Governmental Funds (Capital Improvement Reserve Fund). In fiscal year 2011, a payment of \$302,137 was made and the remainder of the liability was transferred to the Public Building Commission Lease Fund.

Transfers to/from other funds at December 31, 2011 consist of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
General Nonmajor Governmental	\$ 61,192	\$ 1,046,300
Courthouse Expansion Nonmajor Governmental	500,000	-
Nursing Home Nonmajor Governmental	-	62,000
Nonmajor Governmental General	1,046,300	61,192
Courthouse Expansion	-	500,000
Nursing Home	62,000	-
Nonmajor Governmental	<u>1,866,442</u>	<u>1,866,442</u>
TOTAL	<u>\$ 3,535,934</u>	<u>\$ 3,535,934</u>

6. INTERFUND ASSETS/LIABILITIES (Continued)

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

- \$1,046,300 was transferred from the General Fund to the Nonmajor Governmental Funds, consisting of \$610,300 transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$375,000 was transferred to the Health Fund for FICA/IMRF costs. \$11,000 was transferred to the History Room Fund that is used for a small salary and benefits for part-time director. \$50,000 was transferred to the PBC Maintenance Fund for renewal and replacement costs related to the Community Outreach Building. These transfers will not be repaid.
- \$500,000 was transferred from the Nonmajor Governmental Funds (Build America Bonds Fund) to the Courthouse Expansion Fund to provide funding for the Courthouse Expansion Project. This transfer will not be repaid.
- \$1,866,442 was transferred between the Nonmajor Governmental Funds; \$830,113 was transferred to the Community Outreach Building Fund to close out the fund, \$298,831 was transferred to the Jail Expansion Fund from the Build America Bonds Fund for future jail expansion costs, \$225,000 was transferred to the Community Outreach Building Fund for building costs (\$175,000 from the Veteran's Assistance Fund and \$50,000 from the Document Storage Fund), \$160,000 was transferred to the Highway Fund from the County Motor Fuel Tax Fund to repay amounts due between departments, \$92,252 was transferred to the Engineering Fund from the Federal Highway Matching Fund to repay amounts due between departments, \$75,000 was transferred to the Data Fiber Optic Network Fund from the Special Project Fund to fund the Data Fiber Optic Network, \$47,863 was transferred from the Capital Improvement Reserve Fund to the PBC Maintenance Fund for future renewal and replacement projects, \$50,500 was transferred to the Asset Replacement Fund for computers (\$42,000 from the Health Fund, \$3,500 from the Veteran's Assistance Fund, \$3,000 from the Community Services Fund and \$2,000 from the Mental Health Fund), \$29,664 was transferred from the Senior Services Fund to the Health Fund to reimburse costs, \$16,937 was transferred from the Aid to Bridges Fund to the Engineering Fund to repay amounts due between departments, \$16,307 was transferred from the Community Outreach Building Fund to the PBC Administration Fund to reimburse costs, \$12,000 was transferred from the Solid Waste Fund to the Health Fund to reimburse costs, \$7,000 was transferred to the Community Services Fund from the Senior Services Fund to reimburse costs related to the annual grant program, \$2,982 was transferred from the Highway Fund to the Engineering Fund to reimburse costs, and \$1,993 was transferred to the Mental Health Fund to the Drug Court Fund to reimburse costs. None of these transfers will be repaid.

7. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is self-insured for general liability, workers' compensation and other risks accounted for in the Tort and Liability Insurance Fund (an internal service fund) and the Nursing Home Fund. The County has also purchased property insurance.

The County is also exposed to risks of loss relating to medical insurance claims of its employees. Effective January 1, 2003, the County discontinued its self-insurance program for employee health benefits and instead purchased third party indemnity insurance to limit its exposure. Accordingly, there is no liability for health claims payable at December 31, 2011.

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Claims payable, including claims incurred, but not reported, are based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund and the Nursing Home Fund at December 31, 2011.

Changes in the Tort and Liability Insurance Fund and Nursing Home Fund claims payable in fiscal year 2011 and 2010 were:

Fiscal Year Ended December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	Balance, Fiscal Year Ended December 31
2010	\$ 639,728	\$ 935,402	\$ 872,891	\$ 702,239
2011	702,239	352,513	524,412	530,340

8. CONTINGENT LIABILITIES

a. Litigation

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

8. CONTINGENT LIABILITIES (Continued)

b. Grants

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

c. Property Tax Appeals

The County currently has various property tax appeals pending in front of the Property Tax Appeal Board. The outcome of these appeals is uncertain at this time. In the event the County does not prevail, property taxes collected from these property owners would need to be refunded.

9. EMPLOYEE RETIREMENT SYSTEMS

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund (IMRF - District) and the Sheriff's Law Enforcement Personnel (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report upon that includes financial statements and supplementary information for the plan as a whole, but not by individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings for each year of credited service up to 15 years and 2% for each year thereafter.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2011 was 10.47% of covered payroll. The employer required contribution rate for the year ended December 31, 2011 was 11.25%.

Sheriff's Law Enforcement Personnel

SLEP provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.50% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 50 (reduced benefits) or after age 55 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 30 years of service to a maximum of 75%.

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution for the year ended December 31, 2011 was 21.19% of covered payroll. The employer required contribution rate for the year ended December 31, 2011 was 21.23%.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Actuarial valuation date	December 31, 2009	December 31, 2009
Actuarial cost method	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	30 Years, Open	30 Years, Open
Significant actuarial assumptions		
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	.40% to 10.00%

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2009	\$ 1,563,321	\$ 1,173,652
	2010	2,011,299	1,418,872
	2011	2,011,557	1,399,234
Actual contribution	2009	\$ 1,563,321	\$ 1,173,652
	2010	2,011,244	1,407,252
	2011	2,011,612	1,410,854
Percentage of APC contributed	2009	100.00%	100.00%
	2010	99.99%	99.18%
	2011	100.00%	100.83%
Net pension obligation (NPO)	2009	\$ -	\$ -
	2010	55	11,620
	2011	-	-

c. Funded Status

The funded status of the plans as of December 31, 2011 is based on actuarial valuations performed as of December 31, 2011 for IMRF and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9-b.

	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Actuarial accrued liability (AAL)	\$ 47,490,739	\$ 24,831,665
Actuarial value of plan assets	35,638,737	13,939,552
Unfunded actuarial accrued liability (UAAL)	11,852,002	10,874,113
Funded ratio (actuarial value of plan assets/AAL)	75.04%	56.18%
Covered payroll (active plan members)	\$ 17,900,743	\$ 6,592,262
UAAL as a percentage of covered payroll	66.21%	164.95%

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Funded Status (Continued)

See the schedules of funding progress in the required supplementary information immediately following the notes to financial statements for additional information related to the funded status of the plans.

d. Net Pension Obligation

The NPO has been calculated as follows:

	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Annual required contribution	\$ 2,011,556	\$ 1,398,985
Interest on net pension obligation	4	872
Adjustment to annual required contributions	(3)	(623)
Annual pension cost	2,011,557	1,399,234
Contributions made	2,011,612	1,410,854
Increase (decrease) in net pension obligation	(55)	(11,620)
Net pension obligation (asset), beginning of year	55	11,620
NET PENSION OBLIGATION (ASSET), END OF YEAR	\$ -	\$ -

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County is required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF. Retiree participants electing those benefits are required to contribute \$468 to \$660 monthly for single coverage and \$938 to \$1,526 monthly for family coverage which is equal to the premium for the coverage. The cost of retiree health care is recognized as an expenditure as claims are paid.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

b. Benefits Provided

The County provides continued health insurance coverage at the blended employee rate to all eligible retirees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the County's retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the County's insurance provider.

c. Membership

At December 31, 2010 (most recent available), membership consisted of:

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

d. Funding Policy

The County is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the plan until retirement.

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB costs, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2009, 2010 and 2011 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2009	\$ 25,280	\$ 20,995	83.0%	\$ 8,187
December 31, 2010	25,351	20,995	82.8%	12,543
December 31, 2011	56,485	20,995	82.8%	48,033

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

The net OPEB obligation as of December 31, 2011 was calculated as follows:

	<u>County</u>
Annual required contribution	\$ 56,276
Interest on net OPEB obligation	627
Adjustment to annual required contribution	<u>(418)</u>
Annual OPEB cost	56,485
Contributions made	<u>20,995</u>
Increase in net OPEB obligation	35,490
Net OPEB obligation, beginning of year	<u>12,543</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 48,033</u></u>

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

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

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the December 31, 2010 actuarial valuation (most recent available), the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2011 was 30 years.

11. RELATED ORGANIZATIONS

The County's officials are also responsible for appointing the members of the boards of other organizations; however, the County's accountability for these organizations does not extend beyond making the appointments as specified by state statute, local statute or the organization's by-laws. The Board Chairman and/or the Board of DeKalb County appoint the board members of the following organizations:

DeKalb County Nursing Home Foundation
Emergency Telephone Service Board
Metropolitan Exposition, Auditorium and Office Building Authority
Natural Resources Education Foundation Board
DeKalb County Cooperative Extension Board
Housing Authority of DeKalb County
Fairdale Street Lighting District
DeKalb Sanitary District
Various fire protection districts within the County
Various cemetery associations within the County
Various drainage districts within the County

12. PRIOR PERIOD ADJUSTMENTS

Net assets of governmental activities and discretely presented component units and fund balance of nonmajor governmental funds as of January 1, 2011, were restated by \$(7,219,080) and \$(3,499,392), respectively, to record the effect of reclassifying the DeKalb County Forest Preserve District from a blended component unit to a discretely presented component unit in accordance with GASB S-61, *The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34.*

13. DEKALB COUNTY FOREST PRESERVE DISTRICT

a. Summary of Significant Accounting Policies

The financial statements of the DeKalb County Forest Preserve District (the District), Sycamore, Illinois, a component unit of DeKalb County, Illinois (the County), have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

i. Reporting Entity

The District is governed by the same 24-member board as the County. The District does have the authority to prepare and approve its own budget, to levy taxes and to obtain financing. There are no component units included in the District. A component unit is a legally separate organization for which a primary government is financially accountable. However, in accordance with GASB Statement No. 61, the District is considered to be a discretely presented component unit of DeKalb County, Illinois.

ii. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. A minimum number of funds are maintained for this purpose.

iii. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the District. The effect of material interfund activity has been eliminated from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

iv. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance, regardless of when collected). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District reports deferred revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period, under the modified accrual basis of accounting, or is measurable but not earned under the accrual basis of accounting. Deferred revenues also arise when resources are received by the District before it has a legal claim to them or prior to the provision of services, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the financial statements and revenue is recognized.

v. Cash and Investments

Cash

Cash includes cash on hand and amounts in demand deposits, as well as short-term investments with an original maturity of three months or less from the date of purchase.

Investments

Investments with a maturity greater than one year at time of purchase, if any, are stated at fair value. Nonnegotiable certificates of deposit and all other investments, if any, are reported at cost.

vi. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Amounts owed to/from the County are reported as due from/to the primary government.

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

vii. Prepaid Items/Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid items/expenses.

viii. Capital Assets

Capital assets, which include property, plant, equipment, intangible assets and infrastructure assets (e.g., bike trails, paths, roads, bridges and similar items), are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year except for land improvements, where the cost must be greater than \$50,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Buildings preserve improvements and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	40
Land/preserve improvements	8-20
Vehicles	7-20
Equipment	3-25

ix. Compensated Absences

District employees are entitled to vacation/sick leave based on their length of employment. Vacation/sick leave either vests or accumulates and is accrued when earned.

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2010, but have yet to be paid out is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements.

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

ix. Compensated Absences (Continued)

Vested or accumulated vacation/sick leave is recorded as an expense and liability of governmental activities at the government-wide level as the benefits accrue to employees.

In accordance with the provisions of GASB Statement No. 16, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

x. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations, if any, are reported as liabilities in the governmental activities column. Bond premiums and discounts, as well as issuance costs and gain (loss) on refundings, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs and the gain (loss) on refunding are reported as unamortized bond costs and amortized over the term of the related debt.

xi. Fund Balances/Net Assets

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending the County considers committed funds to be expended first followed by assigned funds and then unassigned funds.

In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. Invested in capital assets, net of related debt represents the book value of capital assets less any long-term debt issued to acquire or construct the capital assets.

None of the restricted net assets results from enabling legislation adopted by the District.



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 17,368,000	\$ 17,368,000	\$ 18,389,873
Licenses and permits	112,500	112,500	116,249
Intergovernmental	989,000	989,000	1,110,650
Charges for services	4,457,300	4,457,300	4,389,940
Fines and forfeits	819,000	819,000	769,880
Investment income	107,000	107,000	34,472
Miscellaneous	199,200	199,200	169,776
Total revenues	24,052,000	24,052,000	24,980,840
EXPENDITURES			
General government	6,664,800	6,694,300	6,058,443
Public safety	17,224,300	17,478,900	17,015,806
Health and welfare	177,000	191,000	157,867
Total expenditures	24,066,100	24,364,200	23,232,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,100)	(312,200)	1,748,724
OTHER FINANCING SOURCES (USES)			
Transfers in			
Micrographics	10,000	10,000	10,000
Court automation	2,500	2,500	2,500
Health	5,000	5,000	5,000
Mental health	40,000	40,000	34,692
Probation	9,000	9,000	9,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(375,000)	(375,000)	(375,000)
History room	(11,000)	(11,000)	(11,000)
Asset replacement	(602,400)	(602,400)	(610,300)
Total other financing sources (uses)	(971,900)	(971,900)	(985,108)
NET CHANGE IN FUND BALANCE	\$ (986,000)	\$ (1,284,100)	763,616
FUND BALANCE, JANUARY 1, 2011			10,765,354
FUND BALANCE, DECEMBER 31, 2011			\$ 11,528,970

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2011

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
2006	\$ 34,890,607	\$ 35,453,971	98.41%	\$ 563,364	\$ 14,562,508	3.87%
2007	39,156,616	39,963,101	97.98%	806,485	16,375,686	4.92%
2008	34,992,577	43,180,157	81.04%	8,187,580	17,268,922	47.41%
2009	36,437,402	45,861,620	79.45%	9,424,218	18,073,079	52.15%
2010	37,116,232	47,665,886	77.87%	10,549,654	18,185,340	58.01%
2011	35,638,737	47,490,739	75.04%	11,852,002	17,900,743	66.21%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2011

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2006	\$ 15,376,363	\$ 20,194,588	76.14%	\$ 4,818,225	\$ 4,900,561	98.32%
2007	15,740,020	21,272,464	73.99%	5,532,444	5,590,938	98.95%
2008	13,892,834	23,830,777	58.30%	9,937,943	6,081,244	163.42%
2009	15,130,033	25,421,838	59.52%	10,291,805	6,459,286	159.33%
2010	12,822,308	23,504,042	54.55%	10,681,734	6,581,041	162.31%
2011	13,939,552	24,813,665	56.18%	10,874,113	6,592,262	164.95%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2011

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ -	\$ 299,673	0.00%	\$ 299,673	\$ 25,112,777	1.19%
2009	N/A	N/A	N/A	N/A	N/A	N/A
2010	-	638,968	0.00%	638,968	26,137,315	2.44%
2011	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

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

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2011

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2006	\$ 1,368,876	\$ 1,368,876	100.00%
2007	1,439,423	1,439,423	100.00%
2008	1,483,400	1,483,400	100.00%
2009	1,563,321	1,563,321	100.00%
2010	2,011,244	2,011,299	100.00%
2011	2,011,612	2,011,556	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2011

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2006	\$ 827,705	\$ 827,705	100.00%
2007	975,060	975,060	100.00%
2008	1,083,070	1,083,070	100.00%
2009	1,173,652	1,173,652	100.00%
2010	1,407,252	1,418,872	99.18%
2011	1,410,854	1,398,985	100.85%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2011

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 20,995	\$ 25,206	83.29%
2009	20,995	25,478	82.40%
2010	20,995	25,741	81.56%
2011	20,995	56,692	37.03%

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

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2011

1. BUDGETS

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles.

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

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

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

Fund	Excess
Retirement	\$ 23,254
Nursing Home	296,464



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 8,807,000	\$ 8,807,000	\$ 8,696,084
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,987,281
Replacement taxes	650,000	650,000	534,140
Inheritance tax	70,000	70,000	145,563
Mobile home tax	10,000	10,000	8,962
TIF surplus	-	-	301,303
Sales tax (.01)	285,000	285,000	277,062
Sales tax (.0025)	4,200,000	4,200,000	4,965,918
Local use tax	225,000	225,000	232,499
State income tax	1,120,000	1,120,000	1,241,061
Games tax	1,000	1,000	-
Total taxes	17,368,000	17,368,000	18,389,873
LICENSES AND PERMITS			
Cremation permits	10,000	10,000	18,950
Beer and liquor licenses	2,000	2,000	3,250
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	49,323
Building permits	50,000	50,000	44,541
Raffle permits	-	-	35
Temporary sign permits	500	500	100
Total licenses and permits	112,500	112,500	116,249
INTERGOVERNMENTAL			
Federal grants	405,000	405,000	443,560
State grants	584,000	584,000	667,090
Total intergovernmental	989,000	989,000	1,110,650
CHARGES FOR SERVICES			
Office fees	1,787,000	1,787,000	1,772,305
Passport fees	20,000	20,000	12,975
Marriage licenses	15,000	15,000	17,340
Civil union licenses	-	-	1,080
Revenue stamps	120,000	120,000	135,373
Copying services	49,300	49,300	40,205
Early voting	9,000	9,000	13,911
GIS recording fee	200,000	200,000	175,424
Assessments	4,000	4,000	5,232
Administrative fees	3,000	3,000	3,420
Regional plan commission	7,000	7,000	7,000
Contract policing	50,000	50,000	65,822
Recordings	275,000	275,000	224,060
Work release	25,000	25,000	6,944
Prisoner detention	-	-	11,760
Police communications	122,000	122,000	104,570
Zoning hearing fees	8,000	8,000	8,356
Communication contracts	975,000	975,000	973,725
Electronic monitoring	50,000	50,000	39,951

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL - BY SOURCE (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Choices diversion program	\$ -	\$ -	\$ 38,339
Leads connection	3,000	3,000	3,000
Drug testing	7,000	7,000	7,215
Private pay	2,000	2,000	1,370
Interstate transfer	-	-	750
Victim impact panel	10,000	10,000	19,610
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,187
In-house copies	27,000	27,000	25,683
In-house printing	40,000	40,000	32,013
Building reinspection	1,000	1,000	50
Police special event reimbursements	60,000	60,000	34,833
Police partnerships	441,000	441,000	463,598
Community outreach building rental	103,000	103,000	103,000
Medical costs	30,000	30,000	27,639
	<u>4,457,300</u>	<u>4,457,300</u>	<u>4,389,940</u>
FINES AND FORFEITS			
Traffic fines	375,000	375,000	408,760
Criminal fines	350,000	350,000	263,400
Court system fees	70,000	70,000	70,278
Zoning violation fees	3,000	3,000	2,300
Bond fees	11,000	11,000	11,078
Drug fines	10,000	10,000	14,064
	<u>819,000</u>	<u>819,000</u>	<u>769,880</u>
INVESTMENT INCOME			
	<u>107,000</u>	<u>107,000</u>	<u>34,472</u>
MISCELLANEOUS			
Sale of property	2,000	2,000	1,594
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telecommunications commission	30,000	30,000	16,882
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	30,418
Sale of publications	100	100	11
Prisoner - transportation	5,000	5,000	2,608
Prepaid judicial copies	2,000	2,000	1,218
Reimbursements	35,000	35,000	23,090
Unclaimed fees	25,000	25,000	19,794
Other miscellaneous	40,100	40,100	44,503
	<u>199,200</u>	<u>199,200</u>	<u>169,776</u>
TOTAL REVENUES	<u>\$ 24,052,000</u>	<u>\$ 24,052,000</u>	<u>\$ 24,980,840</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 200,000	\$ 200,000	\$ 175,424
Miscellaneous			
E-911	25,000	25,000	25,000
Total information management office	225,000	225,000	200,424
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,000	2,000	3,250
Raffle permits	-	-	35
Landfill licenses	-	-	50
Total licenses and permits	2,000	2,000	3,335
Charges for services			
Marriage licenses	15,000	15,000	17,340
Civil union licenses	-	-	1,080
Office fees	40,000	40,000	45,625
Passport fees	20,000	20,000	12,975
Revenue stamps	120,000	120,000	135,373
Copying services	48,000	48,000	40,073
Recordings	275,000	275,000	224,059
Total charges for services	518,000	518,000	476,525
Total County Clerk and Recorder	520,000	520,000	479,860
Treasurer			
Charges for services			
Office fees	47,000	47,000	25,572
E-911 contract	-	-	8,500
Total charges for services	47,000	47,000	34,072
Investment income			
Interest	100,000	100,000	30,697
Interest - government	4,000	4,000	1,821
Total investment income	104,000	104,000	32,518
Total Treasurer	151,000	151,000	66,590
Supervisor of Assessments			
Intergovernmental			
State grant	18,000	18,000	36,403
Charges for services			
Assessments	4,000	4,000	5,232

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 391
Total Supervisor of Assessments	23,000	23,000	42,026
Elections			
Intergovernmental			
Salary reimbursements	17,000	17,000	33,840
Charges for services			
Early voting	9,000	9,000	13,911
Copying services	1,000	1,000	132
Total charges for services	10,000	10,000	14,043
Total elections	27,000	27,000	47,883
Regional office of education			
Intergovernmental			
State grants - operating	90,000	90,000	-
Total regional office of education	90,000	90,000	-
Planning and zoning			
Licenses and permits			
Building permits	50,000	50,000	44,541
Temporary sign permits	500	500	100
Total licenses and permits	50,500	50,500	44,641
Charges for services			
Building reinspection	1,000	1,000	50
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	8,356
Copying services	300	300	-
Total charges for services	16,300	16,300	15,406
Fines and forfeits			
Code violations	3,000	3,000	2,300
Miscellaneous			
Sale of publications	100	100	11
Other miscellaneous	100	100	500
Total miscellaneous	200	200	511
Total planning and zoning	70,000	70,000	62,858

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 8,807,000	\$ 8,807,000	\$ 8,696,084
Property taxes - FICA/IMRF	2,000,000	2,000,000	1,987,281
Replacement taxes	650,000	650,000	534,140
Inheritance tax	70,000	70,000	145,563
Mobile home tax	10,000	10,000	8,962
TIF surplus	-	-	301,303
Sales tax (.01)	285,000	285,000	277,062
Sales tax (.0025)	4,200,000	4,200,000	4,965,918
Local use tax	225,000	225,000	232,499
State income tax	1,120,000	1,120,000	1,241,061
Games tax	1,000	1,000	-
Total taxes	<u>17,368,000</u>	<u>17,368,000</u>	<u>18,389,873</u>
Licenses and permits			
Franchise fees	50,000	50,000	49,323
Intergovernmental			
5311 VAC grant	375,000	375,000	382,880
Miscellaneous			
Sale of property	2,000	2,000	1,594
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	25,000	25,000	19,794
Telephone	38,000	38,000	35,500
Other miscellaneous	1,000	1,000	75
Total miscellaneous	<u>71,000</u>	<u>71,000</u>	<u>61,621</u>
Total other	<u>17,864,000</u>	<u>17,864,000</u>	<u>18,883,697</u>
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	12,187
In-house copies	27,000	27,000	25,683
In-house printing	40,000	40,000	32,013
Total facilities management	<u>81,000</u>	<u>81,000</u>	<u>71,083</u>
Community outreach building			
Charges for services			
Building rental	103,000	103,000	103,000
Total community outreach building	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
Total general government	<u>19,154,000</u>	<u>19,154,000</u>	<u>19,957,421</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	\$ 3,000	\$ 3,000	\$ 3,420
Total Sheriff's merit commission	3,000	3,000	3,420
Circuit Clerk			
Charges for services			
Office fees	600,000	600,000	657,540
County fees	750,000	750,000	665,447
Total charges for services	1,350,000	1,350,000	1,322,987
Fines and forfeits			
Traffic fines	375,000	375,000	408,760
Criminal fines	350,000	350,000	263,400
Drug fines	10,000	10,000	14,064
Total fines and forfeits	735,000	735,000	686,224
Investment income			
Interest	3,000	3,000	1,956
Total Circuit Clerk	2,088,000	2,088,000	2,011,167
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	4,443
Fines and forfeits			
Court system fees	70,000	70,000	70,278
Miscellaneous			
Prepaid judicial copies	2,000	2,000	1,218
Total judiciary	72,000	72,000	75,939
Court services			
Intergovernmental			
State grant - operating	165,000	165,000	212,512
State aid	4,000	4,000	5,306
Total intergovernmental	169,000	169,000	217,818
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	7,000	7,000	7,215
Private pay	2,000	2,000	1,370
Interstate transfer	-	-	750
Victim impact panel	10,000	10,000	19,610
Total charges for services	22,000	22,000	31,945
Total court services	191,000	191,000	249,763

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner			
Licenses and permits			
Cremation permits	\$ 10,000	\$ 10,000	\$ 18,950
Charges for services			
Office fees	-	-	139
Total coroner	10,000	10,000	19,089
Sheriff			
Intergovernmental			
Federal grant - operating - public safety	-	-	16,503
State sheriff schooling	10,000	10,000	8,588
Total intergovernmental	10,000	10,000	25,091
Charges for services			
Office fees	240,000	240,000	282,427
Contract policing	50,000	50,000	65,822
Special event salary reimbursement	60,000	60,000	34,833
Police partnerships	441,000	441,000	463,598
Total charges for services	791,000	791,000	846,680
Miscellaneous			
Tower rental	30,000	30,000	30,417
Total sheriff	831,000	831,000	902,188
Sheriff's communication			
Charges for services			
Police communications	122,000	122,000	104,570
Communication contracts	975,000	975,000	973,725
Total charges for services	1,097,000	1,097,000	1,078,295
Miscellaneous			
Miscellaneous	-	-	1,107
Total sheriff's communication	1,097,000	1,097,000	1,079,402
Sheriff's corrections			
Intergovernmental			
Social security incentive program	4,000	4,000	2,400
State sheriff schooling	14,000	14,000	3,403
Total intergovernmental	18,000	18,000	5,803
Charges for services			
Electronic monitoring	50,000	50,000	39,951
Work release	25,000	25,000	6,944
Prisoner detention	-	-	11,760

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
BY FUNCTION AND ACTIVITY (Continued)
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Charges for services (Continued)			
Medical costs	\$ 30,000	\$ 30,000	\$ 27,639
Workers' compensation salary reimbursement	-	-	6,200
Total charges for services	<u>105,000</u>	<u>105,000</u>	<u>92,494</u>
Fines and forfeits			
Bond fees	<u>11,000</u>	<u>11,000</u>	<u>11,078</u>
Miscellaneous			
Telecommunications commission	30,000	30,000	16,882
Prisoner - transportation	<u>5,000</u>	<u>5,000</u>	<u>2,608</u>
Total miscellaneous	<u>35,000</u>	<u>35,000</u>	<u>19,490</u>
Total sheriff's corrections	<u>169,000</u>	<u>169,000</u>	<u>128,865</u>
State's attorney			
Intergovernmental			
State grant - operating	70,000	70,000	144,677
State aid - IV program	95,000	95,000	77,703
State grant - victim witness	<u>26,000</u>	<u>26,000</u>	<u>21,853</u>
Total intergovernmental	<u>191,000</u>	<u>191,000</u>	<u>244,233</u>
Charges for services			
Office fees	<u>110,000</u>	<u>110,000</u>	<u>87,054</u>
Fines and forfeits			
Choices diversion program	<u>-</u>	<u>-</u>	<u>38,339</u>
Miscellaneous			
Other miscellaneous	<u>-</u>	<u>-</u>	<u>730</u>
Total state's attorney	<u>301,000</u>	<u>301,000</u>	<u>370,356</u>
Public defender			
Miscellaneous			
Client reimbursement	35,000	35,000	23,090
Intergovernmental			
State reimbursement	<u>40,000</u>	<u>40,000</u>	<u>99,895</u>
Total public defender	<u>75,000</u>	<u>75,000</u>	<u>122,985</u>
Emergency services			
Intergovernmental			
State grant - operating	-	-	13,351
Federal grant - operating	<u>30,000</u>	<u>30,000</u>	<u>44,177</u>
Total emergency services	<u>30,000</u>	<u>30,000</u>	<u>57,528</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL -
 BY FUNCTION AND ACTIVITY (Continued)
 GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Local emergency plan commission			
Intergovernmental			
State grant - operating	\$ 31,000	\$ 31,000	\$ 2,717
Total local emergency plan commission	31,000	31,000	2,717
Total public safety	4,898,000	4,898,000	5,023,419
TOTAL REVENUES	\$ 24,052,000	\$ 24,052,000	\$ 24,980,840

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 423,600	\$ 448,600	\$ 438,794
Finance	603,000	603,000	568,476
County Clerk and Recorder	587,200	587,200	570,584
Regional Superintendent of Schools	173,200	173,200	101,023
Treasurer	303,200	303,200	292,323
Supervisor of Assessments	522,100	522,100	481,563
Elections	328,900	333,400	302,095
Planning and zoning	438,300	438,300	398,766
Information management office	784,500	784,500	758,977
Other	942,300	942,300	783,840
Facilities management	1,505,500	1,505,500	1,362,324
Community outreach building	135,000	135,000	81,678
Total general government	6,746,800	6,776,300	6,140,443
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	6,664,800	6,694,300	6,058,443
PUBLIC SAFETY			
Circuit Clerk	1,133,500	1,133,500	1,127,079
Judiciary	505,500	555,500	541,390
Court services	1,224,500	1,224,500	1,055,332
Jury commission	123,000	123,000	108,220
Coroner	194,300	213,900	211,858
Sheriff	5,311,800	5,311,800	5,234,543
Sheriff's auxiliary	8,500	8,500	8,214
Sheriff's merit commission	29,100	29,100	27,451
Sheriff's communication	2,358,000	2,358,000	2,270,132
Sheriff's corrections	3,732,300	3,897,300	3,890,788
State's attorney	1,689,200	1,689,200	1,662,095
Public defender	780,000	780,000	754,639
Emergency services	136,600	156,600	139,806
Local emergency plan commission	31,000	31,000	16,259
Total public safety	17,257,300	17,511,900	17,047,806
Less chargebacks to other funds	(33,000)	(33,000)	(32,000)
Net public safety	17,224,300	17,478,900	17,015,806
HEALTH AND WELFARE			
Public health	177,000	191,000	157,867
Total public health	177,000	191,000	157,867
TOTAL EXPENDITURES	\$ 24,066,100	\$ 24,364,200	\$ 23,232,116

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 240,000	\$ 265,000	\$ 257,661
Board and commissions	62,000	62,000	67,445
Overtime	7,300	7,300	6,588
Longevity pay	2,000	2,000	1,765
Deferred compensation	8,000	8,000	8,848
FICA	25,000	25,000	21,630
IMRF	20,000	20,000	24,322
Health insurance	16,200	16,200	16,248
Life insurance	300	300	324
Unemployment insurance	200	200	300
Total salaries and benefits	<u>381,000</u>	<u>406,000</u>	<u>405,131</u>
Commodities and services			
Travel	17,000	17,000	9,594
Meetings	800	800	638
Memberships	4,800	4,800	4,991
Maintenance - vehicles	500	500	1,208
Telephone	1,500	1,500	1,035
Postage	1,000	1,000	546
Commercial services	-	-	94
Employee recognition	300	300	-
Special programs	3,000	3,000	3,000
In-house copies	1,600	1,600	647
Copies - external	200	200	-
Per diem and expenses	6,500	6,500	8,618
Total commodities and services	<u>37,200</u>	<u>37,200</u>	<u>30,371</u>
Supplies and materials			
Supplies	5,400	5,400	3,292
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>3,292</u>
Total County Board	<u>\$ 423,600</u>	<u>\$ 448,600</u>	<u>\$ 438,794</u>
Finance			
Salaries and benefits			
Salaries	\$ 379,000	\$ 379,000	\$ 367,155
Overtime	8,000	8,000	4,058
Longevity pay	9,500	9,500	8,426
Deferred compensation	7,000	7,000	6,333
FICA	30,500	30,500	25,459
IMRF	38,000	38,000	36,762
Health insurance	76,000	76,000	75,432
Life insurance	1,500	1,500	1,134
Unemployment insurance	500	500	699
Total salaries and benefits	<u>550,000</u>	<u>550,000</u>	<u>525,458</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,087
School of instruction	2,000	2,000	722
Meetings - hosting	300	300	250
Public notices	200	200	72
Memberships	500	500	859
Maintenance - equipment	500	500	-
Maintenance - software	25,000	25,000	25,453
Telephone	900	900	960
Flexible benefits program	7,500	7,500	5,310
Postage	4,000	4,000	3,492
In-house copies	2,000	2,000	1,147
Commercial services	3,500	3,500	190
Total commodities and services	<u>49,400</u>	<u>49,400</u>	<u>39,542</u>
Supplies and materials			
Supplies	3,500	3,500	3,476
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>3,476</u>
Total finance	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 568,476</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 358,000	\$ 358,000	\$ 359,851
Overtime	10,000	10,000	4,608
Longevity pay	10,000	10,000	6,882
Deferred compensation	3,000	3,000	2,496
FICA	29,000	29,000	26,844
IMRF	36,000	36,000	35,900
Health insurance	110,000	110,000	101,331
Life insurance	2,000	2,000	1,620
Unemployment insurance	1,000	1,000	947
Total salaries and benefits	<u>559,000</u>	<u>559,000</u>	<u>540,479</u>
Commodities and services			
Travel	1,000	1,000	334
School of instruction	-	-	240
Public notices	100	100	-
Memberships	600	600	-
Maintenance - equipment	-	-	2,388
Postage	14,000	14,000	13,516
In-house copies	5,000	5,000	2,146
Vital records	-	-	1,762
Total commodities and services	<u>20,700</u>	<u>20,700</u>	<u>20,386</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Supplies and materials			
Supplies	\$ 7,500	\$ 7,500	\$ 9,719
Total supplies and materials	7,500	7,500	9,719
Total County Clerk and Recorder	\$ 587,200	\$ 587,200	\$ 570,584
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 96,000	\$ 96,000	\$ 43,821
Part-time	16,000	16,000	7,073
Longevity pay	2,000	2,000	1,686
FICA	9,000	9,000	3,906
IMRF	8,500	8,500	3,549
Health insurance	6,800	6,800	6,720
Life insurance	200	200	162
Unemployment insurance	300	300	252
Total salaries and benefits	138,800	138,800	67,169
Commodities and services			
Travel	8,000	8,000	8,017
Memberships	2,000	2,000	1,832
Postage	2,000	2,000	1,500
Telephone	1,500	1,500	1,500
Rental of space	15,000	15,000	15,000
Rental of equipment	3,900	3,900	4,920
Total commodities and services	32,400	32,400	32,769
Supplies and materials			
Supplies	2,000	2,000	1,085
Total supplies and materials	2,000	2,000	1,085
Total Regional Superintendent of Schools	\$ 173,200	\$ 173,200	\$ 101,023
Treasurer			
Salaries and benefits			
Salaries	\$ 201,000	\$ 201,000	\$ 189,198
Overtime	500	500	335
Longevity pay	3,000	3,000	2,172
Deferred compensation	2,500	2,500	2,400
FICA	17,000	17,000	14,796
IMRF	20,000	20,000	18,856
Health insurance	21,200	21,200	29,069
Life insurance	1,000	1,000	621
Unemployment insurance	500	500	516
Total salaries and benefits	266,700	266,700	257,963

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 300	\$ 300	\$ 697
School of instruction	300	300	160
Public notices	2,900	2,900	2,355
Memberships	500	500	380
Maintenance - equipment	500	500	-
Postage	21,000	21,000	19,049
In-house copies	500	500	165
Commercial services	6,000	6,000	6,885
Data processing services	500	500	471
Total commodities and services	<u>32,500</u>	<u>32,500</u>	<u>30,162</u>
Supplies and materials			
Supplies	3,500	3,500	3,551
Periodicals and subscriptions	500	500	647
Total supplies and materials	<u>4,000</u>	<u>4,000</u>	<u>4,198</u>
Total Treasurer	<u>\$ 303,200</u>	<u>\$ 303,200</u>	<u>\$ 292,323</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 272,000	\$ 272,000	\$ 258,133
Boards and commissions	30,500	30,500	29,100
Overtime	700	700	108
Longevity pay	5,000	5,000	3,490
Deferred compensation	5,000	5,000	1,881
FICA	24,000	24,000	20,779
IMRF	27,000	27,000	24,236
Health insurance	76,000	76,000	71,458
Life insurance	1,000	1,000	959
Unemployment insurance	500	500	1,199
Total salaries and benefits	<u>441,700</u>	<u>441,700</u>	<u>411,343</u>
Commodities and services			
Travel	200	200	499
School of instruction	400	400	400
Public notices	52,000	52,000	48,504
Memberships	400	400	485
Maintenance - equipment	1,000	1,000	-
Maintenance	600	600	317
Postage	13,000	13,000	8,844
In-house copies	1,400	1,400	1,619
Per diem and expenses	1,200	1,200	1,178
Commercial services	500	500	374
Professional services	5,000	5,000	3,809
Software	300	300	-
Total commodities and services	<u>76,000</u>	<u>76,000</u>	<u>66,029</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Supplies and materials			
Supplies	\$ 3,800	\$ 3,800	\$ 3,256
Mapping supplies	600	600	459
Periodicals and subscriptions	-	-	476
Total supplies and materials	4,400	4,400	4,191
Total Supervisor of Assessments	\$ 522,100	\$ 522,100	\$ 481,563
Elections			
Salaries and benefits			
Salaries	\$ 85,000	\$ 85,000	\$ 70,545
Overtime	4,000	4,000	1,305
Longevity pay	4,000	4,000	2,109
FICA	8,000	8,000	4,654
IMRF	9,000	9,000	6,565
Health insurance	27,500	27,500	22,504
Life insurance	500	500	378
Unemployment insurance	500	500	334
Total salaries and benefits	138,500	138,500	108,394
Capital improvements			
Federal grant - operating - government	-	4,500	4,405
Total capital improvements	-	4,500	4,405
Commodities and services			
Travel	1,200	1,200	287
School of instruction	-	-	267
Public notices	8,000	8,000	7,703
Maintenance - equipment	3,000	3,000	1,458
Early voting expenses	1,200	1,200	-
Postage	22,000	22,000	23,564
In-house copies	1,000	1,000	278
Per diem and expenses	60,000	60,000	53,366
Commercial services	70,000	70,000	72,851
Data processing services	15,000	15,000	14,877
Total commodities and services	181,400	181,400	174,651
Supplies and materials			
Supplies	9,000	9,000	14,645
Total elections	\$ 328,900	\$ 333,400	\$ 302,095

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning			
Salaries and benefits			
Salaries	\$ 292,000	\$ 292,000	\$ 271,666
Overtime	1,000	1,000	75
Longevity pay	3,500	3,500	1,954
Deferred compensation	5,000	5,000	4,976
FICA	24,000	24,000	20,043
IMRF	30,000	30,000	26,377
Health insurance	50,700	50,700	50,976
Life insurance	1,000	1,000	810
Unemployment insurance	500	500	533
Total salaries and benefits	<u>407,700</u>	<u>407,700</u>	<u>377,410</u>
Commodities and services			
Travel	2,500	2,500	1,325
School of instruction	2,400	2,400	2,256
Public notices	4,000	4,000	2,514
Memberships	1,700	1,700	1,516
Maintenance - vehicles	2,500	2,500	158
Maintenance - equipment	300	300	-
Postage	2,000	2,000	845
In-house copies	500	500	468
Telephone	800	800	816
Zoning officer	7,000	7,000	6,570
Mileage - boards	600	600	300
Total commodities and services	<u>24,300</u>	<u>24,300</u>	<u>16,768</u>
Supplies and materials			
Supplies	3,500	3,500	1,942
Periodicals and subscriptions	-	-	53
Fuels and lubricants	2,800	2,800	2,593
Total supplies and materials	<u>6,300</u>	<u>6,300</u>	<u>4,588</u>
Total planning and zoning	<u>\$ 438,300</u>	<u>\$ 438,300</u>	<u>\$ 398,766</u>
Information management office			
Salaries and benefits			
Salaries	\$ 541,000	\$ 541,000	\$ 543,109
Overtime	10,000	10,000	7,950
On call	2,000	2,000	2,500
Longevity pay	6,000	6,000	5,690
Deferred compensation	5,000	5,000	4,690
PHO contingency	-	-	1,326
FICA	44,000	44,000	41,156
IMRF	54,000	54,000	54,716
Health insurance	65,000	65,000	64,024

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,500	\$ 1,500	\$ 1,445
Unemployment insurance	500	500	904
Total salaries and benefits	<u>729,000</u>	<u>729,000</u>	<u>727,510</u>
Capital improvements			
Computer equipment	8,300	8,300	8,022
Total capital improvements	<u>8,300</u>	<u>8,300</u>	<u>8,022</u>
Commodities and services			
Travel	1,500	1,500	99
School of instruction	3,000	3,000	579
Mileage	5,000	5,000	1,092
Memberships	500	500	150
Maintenance - software	5,000	5,000	-
Postage	200	200	43
In-house copies	300	300	4
Telephone	8,500	8,500	7,043
Professional services	9,200	9,200	303
Commercial services	1,000	1,000	420
Software acquisition	8,000	8,000	4,632
Total commodities and services	<u>42,200</u>	<u>42,200</u>	<u>14,365</u>
Supplies and materials			
Supplies	1,000	1,000	1,541
Copies - outside	100	100	-
Technical supplies	3,000	3,000	7,177
Mapping supplies	500	500	173
Periodicals and subscriptions	400	400	189
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>9,080</u>
Total information management office	<u>\$ 784,500</u>	<u>\$ 784,500</u>	<u>\$ 758,977</u>
Other			
Salaries and benefits			
Salaries	\$ 81,500	\$ 81,500	\$ 32,315
Capital improvements			
Computer equipment	25,000	25,000	19,886
Commodities and services			
Public notices	500	500	690
Meetings	1,200	1,200	410
Maintenance - equipment	2,000	2,000	514
Maintenance - building	10,000	10,000	196
Special programs	2,000	2,000	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Voluntary Action Center pass through	\$ 375,000	\$ 375,000	\$ 372,475
Property tax payment	3,000	3,000	340
CASA	35,000	35,000	35,000
Extension unit	30,400	30,400	30,400
Economic development	42,700	42,700	42,700
Telephone	90,000	90,000	68,264
Cemetery maintenance	5,000	5,000	4,752
Commercial services	5,000	5,000	13,211
Professional services	90,000	90,000	99,829
Data processing services	55,000	55,000	51,400
Communications	5,000	5,000	-
Internet	12,000	12,000	(9,200)
Court costs	3,000	3,000	-
Soil conservation match	19,000	19,000	19,000
Americans with disabilities	4,000	4,000	-
Judgment and claims	3,000	3,000	144
Employee recognition program	2,000	2,000	1,264
Contingency	40,000	40,000	-
Total commodities and services	<u>834,800</u>	<u>834,800</u>	<u>731,389</u>
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	500	500	250
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>250</u>
Total other	<u>\$ 942,300</u>	<u>\$ 942,300</u>	<u>\$ 783,840</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 370,000	\$ 370,000	\$ 363,925
Seasonal	10,000	10,000	6,301
Overtime	27,000	27,000	17,159
On call	8,000	8,000	7,780
Longevity pay	8,000	8,000	6,376
Deferred compensation	2,500	2,500	2,216
FICA	32,500	32,500	28,623
IMRF	39,500	39,500	37,758
Health insurance	90,000	90,000	88,718
Life insurance	2,000	2,000	1,472
Unemployment insurance	1,000	1,000	988
Total salaries and benefits	<u>590,500</u>	<u>590,500</u>	<u>561,316</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements			
Landscaping	\$ 15,000	\$ 15,000	\$ 13,680
Americans with disabilities	10,000	10,000	10,000
Building security	10,000	10,000	9,138
Office furniture and equipment	500	500	200
Computer equipment	4,000	4,000	2,357
Building fixtures	2,000	2,000	-
Concrete repair and replacement	10,000	10,000	9,628
General painting	15,000	15,000	6,601
HVAC upgrade	10,500	10,500	10,091
Energy greening	10,000	10,000	9,927
Total capital improvements	<u>87,000</u>	<u>87,000</u>	<u>71,622</u>
Commodities and services			
Travel	3,500	3,500	2,404
Mileage - employee	1,000	1,000	155
Training	1,800	1,800	1,347
Memberships	500	500	508
Maintenance - equipment	80,000	80,000	85,852
Maintenance - vehicles	3,000	3,000	1,541
Maintenance - building	62,400	62,400	63,219
Rent - equipment	3,500	3,500	1,804
Leased equipment	73,000	73,000	66,796
Utilities	317,200	317,200	262,935
Telephone	24,000	24,000	7,199
Commercial services	195,500	195,500	176,804
Supplies	2,000	2,000	262
Postage	500	500	246
Machine and equipment	3,300	3,300	2,921
Total commodities and services	<u>771,200</u>	<u>771,200</u>	<u>673,993</u>
Supplies and materials			
Copy machine supplies	500	500	1
Printing supplies	2,000	2,000	653
Stock paper	46,000	46,000	45,577
Books and subscriptions	300	300	200
Clothing	3,000	3,000	2,044
Fuel	5,000	5,000	6,918
Total supplies and materials	<u>56,800</u>	<u>56,800</u>	<u>55,393</u>
Total facilities management	<u>\$ 1,505,500</u>	<u>\$ 1,505,500</u>	<u>\$ 1,362,324</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Personnel services			
Salaries	\$ 13,000	\$ 13,000	\$ 8,420
FICA	1,100	1,100	644
IMRF	1,300	1,300	-
Unemployment insurance	100	100	84
Total personnel services	<u>15,500</u>	<u>15,500</u>	<u>9,148</u>
Commodities and services			
Meetings	500	500	-
Maintenance - equipment	4,000	4,000	2,902
Maintenance - building	7,500	7,500	17,151
Maintenance - grounds	5,000	5,000	671
Maintenance - HVAC	6,000	6,000	952
Utilities	65,000	65,000	33,434
Garbage	2,500	2,500	2,698
Water and sewer	1,000	1,000	735
Commercial services	9,500	9,500	5,166
Communications network	-	-	683
Janitorial contract	4,500	4,500	4,224
Total commodities and services	<u>105,500</u>	<u>105,500</u>	<u>68,616</u>
Supplies and materials			
Janitorial supplies	5,000	5,000	1,889
Winter maintenance	2,000	2,000	1,059
Fuel	2,000	2,000	966
Miscellaneous	5,000	5,000	-
Total supplies and materials	<u>14,000</u>	<u>14,000</u>	<u>3,914</u>
Total community outreach building	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ 81,678</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 689,000	\$ 709,000	\$ 768,269
Overtime	4,000	4,000	1,008
Longevity pay	15,000	15,000	12,292
Deferred compensation	5,000	5,000	4,569
FICA	55,000	55,000	58,528
IMRF	68,000	68,000	72,677
Health insurance	190,000	190,000	128,280
Life insurance	3,500	3,500	2,754
Unemployment insurance	1,500	1,500	2,519
Total salaries and benefits	<u>1,031,000</u>	<u>1,051,000</u>	<u>1,050,896</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Circuit Clerk (Continued)			
Capital improvements			
Office furniture and equipment	\$ 9,000	\$ 9,000	\$ 3,641
Commodities and services			
Travel	7,800	7,800	4,098
Public notices	400	400	257
Memberships	1,500	1,500	795
Maintenance - equipment	-	-	1,105
Telephone	2,000	2,000	2,552
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	758
Postage	18,000	18,000	13,981
In-house copies	20,000	20,000	20,582
Total commodities and services	<u>53,700</u>	<u>53,700</u>	<u>44,128</u>
Supplies and materials			
Supplies	39,300	19,300	28,263
Periodicals and subscriptions	500	500	151
Total supplies and materials	<u>39,800</u>	<u>19,800</u>	<u>28,414</u>
Total Circuit Clerk	<u>\$ 1,133,500</u>	<u>\$ 1,133,500</u>	<u>\$ 1,127,079</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 305,000	\$ 305,000	\$ 304,003
Overtime	500	500	48
Longevity pay	4,000	4,000	2,473
FICA	24,000	24,000	22,571
IMRF	21,000	21,000	20,422
Health insurance	60,000	60,000	51,544
Life insurance	1,500	1,500	1,107
Unemployment insurance	1,000	1,000	1,656
Total salaries and benefits	<u>417,000</u>	<u>417,000</u>	<u>403,824</u>
Capital improvements			
Office furniture and equipment	1,500	1,500	569
Computer equipment	1,000	1,000	2,128
Computer software	-	-	29
Total capital improvements	<u>2,500</u>	<u>2,500</u>	<u>2,726</u>
Commodities and services			
Travel	3,500	3,500	5,346
Meetings	1,300	1,300	988
Memberships	4,000	4,000	4,205
Postage	500	500	443
In-house copies	600	600	502

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Commodities and services (Continued)			
Legal transcripts	\$ 6,300	\$ 6,300	\$ 6,553
Appointed attorneys	23,000	23,000	37,179
Investigations	-	-	12,038
Telephone	-	-	399
Professional services	30,000	80,000	40,787
Total commodities and services	<u>69,200</u>	<u>119,200</u>	<u>108,440</u>
Supplies and materials			
Supplies	3,000	3,000	3,545
Periodicals and subscriptions	13,000	13,000	21,197
Clothing	800	800	1,138
Miscellaneous	-	-	520
Total supplies and materials	<u>16,800</u>	<u>16,800</u>	<u>26,400</u>
Total judiciary	<u>\$ 505,500</u>	<u>\$ 555,500</u>	<u>\$ 541,390</u>
Court services			
Salaries and benefits			
Salaries	\$ 702,000	\$ 702,000	\$ 656,654
Longevity pay	5,000	5,000	4,335
Paid hours off contingency	-	-	603
FICA	54,000	54,000	48,173
IMRF	66,000	66,000	63,536
SLEP	-	-	212
Health insurance	130,000	130,000	112,639
Life insurance	3,000	3,000	2,612
Unemployment insurance	1,000	1,000	1,805
Total salaries and benefits	<u>961,000</u>	<u>961,000</u>	<u>890,569</u>
Commodities and services			
Travel	4,000	4,000	2,113
Maintenance - equipment	400	400	318
Postage	3,000	3,000	4,166
In-house copies	3,000	3,000	1,917
Telephone	5,000	5,000	5,487
Special programs	1,500	1,500	1,644
Drug testing	4,000	4,000	5,081
Medical expense	500	500	132
Professional services	4,600	4,600	2,940
Commercial services	5,000	5,000	5,662
Detention space	100,000	100,000	57,520
Specialized care and treatment	128,000	128,000	73,905
Total commodities and services	<u>259,000</u>	<u>259,000</u>	<u>160,885</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Supplies and materials			
Supplies	\$ 4,500	\$ 4,500	\$ 3,878
Total supplies and materials	4,500	4,500	3,878
Total court services	\$ 1,224,500	\$ 1,224,500	\$ 1,055,332
Jury commission			
Salaries and benefits			
Salaries	\$ 22,500	\$ 22,500	\$ 21,860
Boards and commissions	7,500	7,500	7,500
FICA	2,300	2,300	2,430
IMRF	2,000	2,000	2,305
Health insurance	2,400	2,400	2,400
Life insurance	200	200	162
Unemployment insurance	100	100	175
Total salaries and benefits	37,000	37,000	36,832
Capital improvements			
Computer equipment	1,000	1,000	-
Commodities and services			
Postage	6,800	6,800	7,109
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,400	1,400	1,568
Jurors' fees and expenses	75,000	75,000	62,268
Total commodities and services	83,900	83,900	70,945
Supplies and materials			
Supplies	1,100	1,100	443
Total jury commission	\$ 123,000	\$ 123,000	\$ 108,220
Coroner			
Salaries and benefits			
Salaries	\$ 62,500	\$ 62,500	\$ 62,791
Part-time	41,000	41,000	40,933
Longevity pay	300	300	257
Deferred compensation	2,000	2,000	1,635
FICA	8,000	8,000	8,918
IMRF	6,000	6,000	6,174
SLEP	1,000	1,000	-
Health insurance	17,500	19,100	17,540
Life insurance	200	200	203
Unemployment insurance	200	200	429
Total salaries and benefits	138,700	140,300	138,880

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 6,000	\$ 6,000	\$ 5,116
School of instruction	1,750	1,750	285
Memberships	850	850	986
Maintenance - equipment	300	300	144
Maintenance - vehicles	700	700	74
Rental of equipment	100	100	-
Postage	400	400	377
In-house copies	100	100	97
Telephone	3,000	3,000	2,938
Commercial services	300	300	275
Professional services	35,320	53,320	56,198
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>49,020</u>	<u>67,020</u>	<u>66,490</u>
Supplies and materials			
Supplies	3,900	3,900	5,305
Clothing	400	400	310
Periodicals and subscriptions	380	380	-
Fuels and lubricants	1,900	1,900	873
Total supplies and materials	<u>6,580</u>	<u>6,580</u>	<u>6,488</u>
Total coroner	<u>\$ 194,300</u>	<u>\$ 213,900</u>	<u>\$ 211,858</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,079,000	\$ 3,051,000	\$ 3,056,179
Overtime	250,000	250,000	219,362
On call	15,000	15,000	14,273
Supervisory differential	4,000	4,000	3,787
Premium holiday	30,000	30,000	23,700
Training pay	4,000	4,000	709
Continuing education	21,000	21,000	23,053
Longevity pay	54,000	54,000	47,554
Deferred compensation	4,000	4,000	3,588
PHO contingency	5,000	5,000	-
FICA	265,000	265,000	250,311
IMRF	13,000	13,000	20,196
SLEP	707,000	707,000	684,719
Health insurance	435,000	435,000	437,995
Life insurance	8,000	8,000	7,331
Unemployment insurance	3,000	3,000	4,602
Total salaries and benefits	<u>4,897,000</u>	<u>4,869,000</u>	<u>4,797,359</u>
Capital improvements			
Office furniture and equipment	1,500	1,500	1,323
Computer equipment	1,000	1,000	44

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements (Continued)			
Other equipment	\$ 6,500	\$ 6,500	\$ 3,229
Total capital improvements	<u>9,000</u>	<u>9,000</u>	<u>4,596</u>
Commodities and services			
Travel	8,000	8,000	12,824
School of instruction	20,000	20,000	12,942
Public notices	500	500	113
Memberships	800	800	935
Maintenance - vehicles	68,000	68,000	75,337
Maintenance - equipment	46,000	46,000	46,992
Postage	8,000	8,000	9,911
In-house copies	4,000	4,000	4,134
Telephone	16,000	16,000	13,894
Meetings - host expenses	700	700	870
Internal training program	10,000	10,000	6,094
Investigation	7,000	7,000	2,795
K-9	3,000	3,000	3,127
Total commodities and services	<u>192,000</u>	<u>192,000</u>	<u>189,968</u>
Supplies and materials			
Supplies	14,000	14,000	13,451
Photo and microfilm supplies	2,000	2,000	430
Firearm supplies	9,600	9,600	7,458
Police supplies	7,000	7,000	4,017
Fuels and lubricants	142,000	170,000	181,244
Janitorial supplies	200	200	162
Clothing	39,000	39,000	35,858
Total supplies and materials	<u>213,800</u>	<u>241,800</u>	<u>242,620</u>
Total sheriff	<u>\$ 5,311,800</u>	<u>\$ 5,311,800</u>	<u>\$ 5,234,543</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 1,500	\$ 1,500	\$ 1,500
Commodities and services			
Maintenance - equipment	2,000	2,000	2,222
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>4,000</u>	<u>4,000</u>	<u>4,222</u>
Supplies and materials			
Police supplies	1,000	1,000	270
Clothing	2,000	2,000	2,222
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>2,492</u>
Total sheriff's auxiliary	<u>\$ 8,500</u>	<u>\$ 8,500</u>	<u>\$ 8,214</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 5,000	\$ 3,700	\$ 2,520
FICA	500	500	193
Unemployment insurance	100	100	27
Total salaries and benefits	5,600	4,300	2,740
Commodities and services			
Public notices	4,000	4,000	2,581
Professional services	19,000	20,300	21,686
Meetings	100	100	173
Per diem and expenses	400	400	219
Total commodities and services	23,500	24,800	24,659
Supplies and materials			
Supplies	-	-	52
Total supplies and materials	-	-	52
Total sheriff's merit commission	\$ 29,100	\$ 29,100	\$ 27,451
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,400,000	\$ 1,386,700	\$ 1,355,465
Special events	-	-	4,800
Overtime	57,000	57,000	53,139
On call	2,000	2,000	1,200
Supervisory differential	3,000	3,000	2,637
Premium holiday	22,000	22,000	18,953
Training pay	3,000	3,000	7
Education pay	10,000	10,000	8,261
Longevity pay	23,000	23,000	17,291
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	118,000	118,000	107,196
SLEP	329,000	329,000	313,897
Health insurance	200,000	200,000	214,501
Life insurance	5,000	5,000	4,036
Unemployment insurance	2,000	2,000	2,498
Insurance premiums	23,000	23,000	22,500
Total salaries and benefits	2,227,000	2,213,700	2,126,381
Capital improvements			
Office furniture and equipment	1,000	1,300	1,234
Computer equipment	-	-	44
Communication equipment - rented space	8,000	8,000	7,534
Total capital improvements	9,000	9,300	8,812

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Commodities and services			
Travel	\$ 1,000	\$ 1,000	\$ 1,463
School of instruction	2,000	2,000	1,567
Memberships	400	400	145
Maintenance - software	61,000	61,000	55,163
Maintenance - equipment	9,000	9,000	15,191
In-house copies	600	600	488
Telephone	32,000	45,000	45,592
Total commodities and services	<u>106,000</u>	<u>119,000</u>	<u>119,609</u>
Supplies and materials			
Supplies	6,000	6,000	7,666
Janitorial supplies	200	200	222
Periodicals and subscriptions	800	800	39
Clothing	9,000	9,000	7,403
Total supplies and materials	<u>16,000</u>	<u>16,000</u>	<u>15,330</u>
Total sheriff's communication	<u>\$ 2,358,000</u>	<u>\$ 2,358,000</u>	<u>\$ 2,270,132</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,458,000	\$ 1,457,800	\$ 1,448,659
Special events	-	-	8,209
Part-time	75,000	75,000	59,237
Workers' compensation insurance payroll	-	-	6,200
Overtime	65,000	65,000	56,539
On call	2,000	2,000	2,400
Supervisory differential	2,000	2,000	-
Premium holiday	20,000	20,000	18,088
Training pay	3,000	3,000	1,007
Education pay	10,000	10,000	10,938
Longevity pay	15,000	15,000	10,973
FICA	126,000	126,000	118,317
IMRF	7,000	7,000	2,310
SLEP	335,000	335,000	323,920
Health insurance	210,000	210,000	216,789
Life insurance	4,000	4,000	3,821
Unemployment insurance	2,000	2,000	3,019
Total salaries and benefits	<u>2,334,000</u>	<u>2,333,800</u>	<u>2,290,426</u>
Capital improvements			
Office furniture and equipment	500	700	231
Other equipment	1,500	1,500	1,889
Total capital improvements	<u>2,000</u>	<u>2,200</u>	<u>2,120</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 2,418
School of instruction	3,000	3,000	3,238
Memberships	400	400	555
Maintenance - equipment	18,000	18,000	18,351
In-house copies	2,000	2,000	2,070
Internal training program	12,000	12,000	8,603
Professional services	38,400	38,400	30,956
Prisoner transportation	20,000	20,000	9,908
Detention space	850,000	1,015,000	1,014,420
Arrestees' medical costs	1,000	1,000	-
Electronic monitoring	45,000	45,000	53,506
Medical expense	160,000	160,000	180,421
Total commodities and services	1,153,800	1,318,800	1,324,446
Supplies and materials			
Supplies	5,000	5,000	7,971
Janitorial supplies	10,000	10,000	21,601
Inmate supplies	10,000	10,000	6,557
Police supplies	1,500	1,500	254
Clothing	20,000	20,000	19,983
Food program	196,000	196,000	217,430
Total supplies and materials	242,500	242,500	273,796
Total sheriff's corrections	\$ 3,732,300	\$ 3,897,300	\$ 3,890,788
State's attorney			
Salaries and benefits			
Salaries	\$ 1,200,000	\$ 1,170,000	\$ 1,162,071
Overtime	500	500	6,689
Longevity pay	4,000	4,000	2,358
FICA	92,000	92,000	83,132
IMRF	114,000	114,000	112,206
Health insurance	180,000	172,000	163,586
Life insurance	4,000	4,000	3,375
Unemployment insurance	2,000	2,000	2,451
Total salaries and benefits	1,596,500	1,558,500	1,535,868
Capital improvements			
Computer equipment	5,500	5,500	1,866
Commodities and services			
Travel	2,700	2,700	15,080
School of instruction	1,500	1,500	2,420
Memberships	4,500	4,500	4,459
Witness fees	2,500	2,500	1,189
Court costs	300	300	-

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Postage	\$ 10,800	\$ 10,800	\$ 8,217
In-house copies	7,500	7,500	6,010
Telephone	400	400	628
Legal transcripts	10,000	10,000	14,240
Professional services	2,500	40,500	12,794
Commercial services	15,000	15,000	3,599
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>77,700</u>	<u>115,700</u>	<u>88,636</u>
Supplies and materials			
Supplies	5,000	5,000	13,345
Periodicals and subscriptions	4,500	4,500	22,380
Total supplies and materials	<u>9,500</u>	<u>9,500</u>	<u>35,725</u>
Total state's attorney	<u>\$ 1,689,200</u>	<u>\$ 1,689,200</u>	<u>\$ 1,662,095</u>
Public defender			
Salaries and benefits			
Salaries	\$ 550,000	\$ 542,000	\$ 538,950
Longevity pay	3,500	3,500	2,889
FICA	42,500	42,500	37,331
IMRF	53,000	53,000	51,729
Health insurance	78,000	78,000	63,696
Life insurance	1,500	1,500	1,296
Unemployment insurance	500	500	918
Total salaries and benefits	<u>729,000</u>	<u>721,000</u>	<u>696,809</u>
Commodities and services			
Travel	3,000	3,000	2,562
State required travel	3,000	3,000	150
School of instruction	1,300	1,300	46
Mileage	1,000	1,000	1,170
Meetings	600	600	224
Memberships	4,700	4,700	4,167
Telephone	600	600	183
Postage	1,200	1,200	849
In-house copies	1,500	1,500	1,482
Witness fees	500	500	20
Legal transcripts	1,400	1,400	1,125
Professional services	23,100	31,100	36,711
Commercial services	1,100	1,100	443
Total commodities and services	<u>43,000</u>	<u>51,000</u>	<u>49,132</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 3,226
Periodicals and subscriptions	5,000	5,000	5,472
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>8,698</u>
Total public defender	<u>\$ 780,000</u>	<u>\$ 780,000</u>	<u>\$ 754,639</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 67,000	\$ 67,000	\$ 66,856
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	770
FICA	6,000	6,000	4,634
IMRF	6,700	6,700	6,424
Health insurance	10,500	10,500	10,386
Life insurance	200	200	121
Unemployment insurance	100	100	101
Total salaries and benefits	<u>94,500</u>	<u>94,500</u>	<u>91,892</u>
Capital improvements			
Federal grant - capital - public safety	-	9,000	8,650
Other equipment	10,000	10,000	10,200
Total capital improvements	<u>10,000</u>	<u>19,000</u>	<u>18,850</u>
Commodities and services			
Travel	1,800	1,800	1,104
School of instruction	1,100	1,100	430
Memberships	200	200	65
Maintenance - equipment	600	600	172
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	1,050
Rental of equipment	8,000	8,000	1,654
Postage	200	200	86
In-house copies	200	200	63
Internet	13,200	13,200	9,200
IEMA - TICP grant - federal	-	11,000	10,958
Telephone	800	800	577
Total commodities and services	<u>27,300</u>	<u>38,300</u>	<u>25,359</u>
Supplies and materials			
Supplies	2,000	2,000	1,506
Periodicals and subscriptions	600	600	36
Fuels and lubricants	2,200	2,200	2,163
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>3,705</u>
Total emergency services	<u>\$ 136,600</u>	<u>\$ 156,600</u>	<u>\$ 139,806</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 13,800	\$ 13,800	\$ 7,695
FICA	1,100	1,100	589
Unemployment insurance	100	100	77
Total salaries and benefits	<u>15,000</u>	<u>15,000</u>	<u>8,361</u>
Commodities and services			
Travel	5,500	5,500	589
Training	5,000	5,000	6,870
Public notices	100	100	23
Maintenance - software	800	800	-
Rental of equipment	500	500	-
Commercial services	1,500	1,500	-
Supplies	1,200	1,200	96
Postage	800	800	-
Educational materials	300	300	-
Books and subscriptions	300	300	-
Miscellaneous	-	-	320
Total commodities and services	<u>16,000</u>	<u>16,000</u>	<u>7,898</u>
Total local emergency plan commission	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 16,259</u>
HEALTH AND WELFARE			
Public Health			
Commodities and services			
Maintenance - building	\$ -	\$ 55,000	\$ 41,426
Utilities	95,000	95,000	79,834
Commerical services	-	-	30,000
Total commodities and services	<u>95,000</u>	<u>150,000</u>	<u>151,260</u>
Supplies and maaterials			
Janitorial supplies	41,000	41,000	6,607
Winter maintenance	41,000	-	-
Total supplies and materials	<u>82,000</u>	<u>41,000</u>	<u>6,607</u>
Total public health	<u>\$ 177,000</u>	<u>\$ 191,000</u>	<u>\$ 157,867</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 200,000	\$ 200,000	\$ 53,645
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>53,645</u>
EXPENDITURES			
General government			
Commodities and services			
Public notices	1,000	1,000	-
Professional services	400,000	400,000	374,724
Commercial services	4,000	4,000	36,061
Soil borings and remediation	5,000	5,000	-
Capital outlay			
Building construction	10,000,000	10,000,000	6,658,956
Construction maintenance	700,000	700,000	573,816
Total expenditures	<u>11,110,000</u>	<u>11,110,000</u>	<u>7,643,557</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,910,000)</u>	<u>(10,910,000)</u>	<u>(7,589,912)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Build America bonds	-	-	500,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>500,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,910,000)</u>	<u>\$ (10,910,000)</u>	(7,089,912)
FUND BALANCE, JANUARY 1, 2011			<u>13,803,699</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 6,713,787</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 9,700,000	\$ 9,700,000	\$ 8,996,550
Investment income	-	-	636
Total revenues	9,700,000	9,700,000	8,997,186
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	-	30,000	26,487
FICA	-	-	2,021
Unemployment tax	-	-	100
Commodities and services			
Travel	2,000	2,000	1,880
Public notices	-	-	652
Professional services	500,000	470,000	32,384
Capital outlay			
Broadband network	9,000,000	9,000,000	8,853,551
Specialized equipment	2,000,000	2,000,000	2,259
Communications network	-	-	20,000
Total expenditures	11,502,000	11,502,000	8,939,334
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,802,000)	(1,802,000)	57,852
OTHER FINANCING SOURCES (USES)			
Transfers in			
Special projects	75,000	75,000	-
Total other financing sources (uses)	75,000	75,000	-
NET CHANGE IN FUND BALANCE	\$ (1,727,000)	\$ (1,727,000)	57,852
FUND BALANCE, JANUARY 1, 2011			75,792
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 133,644</u>

(See independent auditor's report.)



**NON-MAJOR
GOVERNMENTAL FUNDS**



SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT GROUP

- *Retirement Fund - to account for the revenues restricted to 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 Public Building Commission. Financing is provided by rental charges.*
- *Public Building Maintenance Fund - to account for the revenues restricted for the renewal and replacement of County buildings.*
- *Public Building Commission Lease Fund - to account for revenues restricted to the administration of the Public Building Commission and the associated lease agreement. Financing is provided by an annual property tax levy.*
- *Micrographics Fund - to account for revenues restricted 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 revenues restricted to 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.*
- *History Room Fund - to account for revenues restricted, committed or assigned to providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.*
- *Dial Fiber Optic Network Fund - to account for revenues restricted to the maintenance and operation of the DeKalb County fiber-optic cable network. Financing is provided by participation fees from users.*



SPECIAL REVENUE (CONT'D.)

PUBLIC SAFETY GROUP

- **Child Support Fund** - to account for revenues restricted to the child support function administered by the Circuit Clerk. Financing is provided by an annual fee assessed to each payer of child support.
- **Law Library Fund** - to account for revenues restricted to 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 restricted to 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 restricted to the handling of drug related cases within the State's Attorney's Office. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund** - to account for revenues restricted to 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 restricted to providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Operations and Administration Fund** - to account for revenues restricted to managing the Circuit Clerk's office. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's office.
- **Circuit Clerk Electronic Citation Fund** - to account for revenues restricted to performing the duties required by the office for establishing and maintaining electronic citations. 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 restricted to the programs for management of drug court. Financing is provided from a Department of Justice grant.
- **Probation Fund** - to account for revenues restricted to managing the County's probation services. Financing is provided when the Court assesses a fee on a probationer.



SPECIAL REVENUE (CONT'D.)

PUBLIC SAFETY GROUP

- **Law Enforcement Projects Fund** - to account for revenues restricted to certain public safety programs in the Sheriff's Department. 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 restricted to the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.

HIGHWAYS AND STREETS GROUP

- **Highway Fund** - to account for property taxes and intergovernmental revenues restricted to the administration, building, and maintenance of County roads.
- **Engineering Fund** - to account for revenues restricted to 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 restricted to 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 which are restricted for this purpose by the State.
- **Federal Highway Matching Tax Fund** - to account for activities associated with highway construction projects. Financing is provided by an annual property tax levy restricted for this purpose which must be matched by County, State, or Federal monies in order to be utilized.

HEALTH AND WELFARE GROUP

- **Health Fund** - to account for revenues restricted to providing public health services to the citizens of DeKalb County. Financing is provided by an annual property tax levy and Federal and State aid.
- **Community Mental Health Fund** - to account for revenues restricted to 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 restricted to the Community Services Department which helps start new businesses in the County. Funding is provided entirely by Federal and State grants.



SPECIAL REVENUE (CONT'D.)

HEALTH AND WELFARE GROUP

- *Community Services Fund - to account for revenues restricted to the Community Services Department which provides various types of assistance to low income citizens. Funding is provided entirely by State and Federal grants.*
- *Senior Services Fund - to account for revenues from a specific tax levy restricted for providing Senior Services in the County.*
- *Veteran's Assistance Fund - to account for revenues and expenditures associated with providing low-income veterans in DeKalb County with various types of assistance. Funding is provided by a specific tax levy restricted to helping veterans.*

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 23,197,156	\$ 1,228,690	\$ 9,816,534	\$ 34,242,380
Receivables				
Property taxes	8,100,000	-	-	8,100,000
Accounts	786,997	-	27,884	814,881
Accrued interest	5,154	-	1,573	6,727
Other	40,307	-	-	40,307
Prepaid items	129,558	-	188	129,746
Due from other funds	1,000	-	29,997	30,997
Due from other governments	233,380	-	-	233,380
Advances to other funds	-	-	655,113	655,113
Restricted assets				
Cash and investments	79,806	-	-	79,806
TOTAL ASSETS	\$ 32,573,358	\$ 1,228,690	\$ 10,531,289	\$ 44,333,337
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 431,833	\$ -	\$ 41,430	\$ 473,263
Accrued payroll	210,512	-	1,281	211,793
Deferred property taxes	8,100,000	-	-	8,100,000
Other deferred revenues	247,273	-	-	247,273
Due to other funds	-	-	29,997	29,997
Advances from other funds	655,113	-	-	655,113
Total liabilities	9,644,731	-	72,708	9,717,439
FUND BALANCES				
Nonspendable - prepaid items	129,558	-	188	129,746
Nonspendable - long-term receivables	-	-	655,113	655,113
Restricted for debt service	79,806	1,228,690	-	1,308,496
Restricted for retirement	1,259,705	-	-	1,259,705
Restricted for public buildings	2,879,094	-	-	2,879,094
Restricted for specific purpose	409,516	-	446,670	856,186
Restricted for public safety	2,800,799	-	-	2,800,799
Restricted for highways and streets	10,464,922	-	-	10,464,922
Restricted for health and welfare	5,322,440	-	-	5,322,440
Unrestricted				
Assigned for capital purposes	-	-	9,356,610	9,356,610
Unassigned	(417,213)	-	-	(417,213)
Total fund balances	22,928,627	1,228,690	10,458,581	34,615,898
TOTAL LIABILITIES AND FUND BALANCES	\$ 32,573,358	\$ 1,228,690	\$ 10,531,289	\$ 44,333,337

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2011

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 8,001,541	\$ -	\$ 5,184	\$ 8,006,725
Licenses and permits	398,552	-	92,389	490,941
Intergovernmental	6,543,786	1,333,242	373,058	8,250,086
Charges for services	2,322,111	-	45,607	2,367,718
Fines and forfeits	90,150	-	-	90,150
Investment income	80,947	1,347	85,343	167,637
Miscellaneous	95,524	-	50,403	145,927
Total revenues	17,532,611	1,334,589	651,984	19,519,184
EXPENDITURES				
Current				
General government	809,218	1,200	250,456	1,060,874
Public safety	1,619,233	-	-	1,619,233
Highways and streets	5,284,773	-	-	5,284,773
Health and welfare	8,380,780	-	102,340	8,483,120
Debt service				
Principal	-	440,000	-	440,000
Interest and fiscal charges	240,295	744,882	88,656	1,073,833
Capital outlay	-	-	773,162	773,162
Total expenditures	16,334,299	1,186,082	1,214,614	18,734,995
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,198,312	148,507	(562,630)	784,189
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	6,354	-	34,299	40,653
Transfers in	897,998	-	2,076,744	2,974,742
Transfers (out)	(1,477,633)	(798,831)	(151,170)	(2,427,634)
Total other financing sources (uses)	(573,281)	(798,831)	1,959,873	587,761
NET CHANGE IN FUND BALANCES	625,031	(650,324)	1,397,243	1,371,950
FUND BALANCES, JANUARY 1, 2011	25,802,988	1,879,014	9,061,338	36,743,340
Prior period adjustment	(3,499,392)	-	-	(3,499,392)
FUND BALANCES, JANUARY 1, 2011, RESTATED	22,303,596	1,879,014	9,061,338	33,243,948
FUND BALANCES, DECEMBER 31, 2011	\$ 22,928,627	\$ 1,228,690	\$ 10,458,581	\$ 34,615,898

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
ALL FUNDS

December 31, 2011

ASSETS

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Totals
Cash and investments	\$ 4,807,504	\$ 2,877,408	\$ 10,637,058	\$ 4,875,186	\$ 23,197,156
Receivables					
Property taxes	725,000	-	3,560,000	3,815,000	8,100,000
Accounts	5,412	104,372	157,114	520,099	786,997
Accrued interest	524	139	4,491	-	5,154
Other	-	-	-	40,307	40,307
Prepaid items	1,296	30,336	22,238	75,688	129,558
Due from other funds	-	-	-	1,000	1,000
Due from other governments	-	-	-	233,380	233,380
Restricted assets					
Cash and investments	79,806	-	-	-	79,806

TOTAL ASSETS

\$ 5,619,542 \$ 3,012,255 \$ 14,380,901 \$ 9,560,660 \$ 32,573,358

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Totals
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 17,177	\$ 88,945	\$ 144,679	\$ 181,032	\$ 431,833
Accrued payroll	1,509	30,748	52,062	126,193	210,512
Deferred property taxes	725,000	-	3,560,000	3,815,000	8,100,000
Other deferred revenues	-	69,966	137,000	40,307	247,273
Advance from other funds	655,113	-	-	-	655,113
Total liabilities	1,398,799	189,659	3,893,741	4,162,532	9,644,731
FUND BALANCES					
Nonspendable - prepaid items	1,296	30,336	22,238	75,688	129,558
Restricted for debt service	79,806	-	-	-	79,806
Restricted for retirement	1,259,705	-	-	-	1,259,705
Restricted for public buildings	2,879,094	-	-	-	2,879,094
Restricted for specific purpose	409,516	-	-	-	409,516
Restricted for public safety	-	2,800,799	-	-	2,800,799
Restricted for highways and streets	-	-	10,464,922	-	10,464,922
Restricted for health and welfare	-	-	-	5,322,440	5,322,440
Unrestricted	(408,674)	(8,539)	-	-	(417,213)
Total fund balances	4,220,743	2,822,596	10,487,160	5,398,128	22,928,627
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,619,542	\$ 3,012,255	\$ 14,380,901	\$ 9,560,660	\$ 32,573,358

* Aggregates - See the following pages.

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 GENERAL GOVERNMENT GROUP

December 31, 2011

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease	Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Totals
ASSETS									
Cash and investments	\$ 1,258,799	\$ 12,130	\$ 2,872,697	\$ 251,923	\$ 211,670	\$ 101,923	\$ 23,346	\$ 75,016	\$ 4,807,504
Receivables	-	-	-	725,000	-	-	-	-	725,000
Property taxes	382	-	-	-	5,030	-	-	-	5,412
Accounts	524	-	-	-	-	-	-	-	524
Accrued interest	-	-	-	-	1,296	-	-	-	1,296
Prepaid items	-	-	-	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-	-	-	-
Cash and investments	-	-	79,806	-	-	-	-	-	79,806
TOTAL ASSETS	\$ 1,259,705	\$ 12,130	\$ 2,952,503	\$ 976,923	\$ 217,996	\$ 101,923	\$ 23,346	\$ 75,016	\$ 5,619,542
LIABILITIES AND FUND BALANCES									
LIABILITIES									
Accounts payable	-	\$ 500	\$ 5,233	\$ 5,484	\$ 5,101	\$ 21	\$ 838	\$ -	\$ 17,177
Accrued payroll	-	-	-	-	1,259	-	250	-	1,509
Deferred property taxes	-	-	-	725,000	-	-	-	-	725,000
Advances from other funds	-	-	-	655,113	-	-	-	-	655,113
Total liabilities	-	500	5,233	1,385,597	6,360	21	1,088	-	1,398,799
FUND BALANCES									
Nonspendable - prepaids and inventory	-	-	-	-	1,296	-	-	-	1,296
Restricted for debt service	-	-	79,806	-	-	-	-	-	79,806
Restricted for retirement	1,259,705	-	-	-	-	-	-	-	1,259,705
Restricted for public buildings	-	11,630	2,867,464	-	-	-	-	-	2,879,094
Restricted for specific purposes	-	-	-	-	210,340	101,902	22,258	75,016	409,516
Unrestricted	-	-	-	(408,674)	-	-	-	-	(408,674)
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	1,259,705	11,630	2,947,270	(408,674)	211,636	101,902	22,258	75,016	4,220,743
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,259,705	\$ 12,130	\$ 2,952,503	\$ 976,923	\$ 217,996	\$ 101,923	\$ 23,346	\$ 75,016	\$ 5,619,542

(See independent auditor's report.)

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

December 31, 2011

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security
ASSETS						
Cash and investments	\$ 41,103	\$ 159,634	\$ 651,329	\$ 5,337	\$ 393,204	\$ 338,222
Receivables						
Accounts	1,980	3,360	19,783	-	16,592	24,976
Interest	-	-	113	-	-	-
Prepaid items	-	-	23,491	-	-	3,189
TOTAL ASSETS	\$ 43,083	\$ 162,994	\$ 694,716	\$ 5,337	\$ 409,796	\$ 366,387
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 8,754	\$ 15,284	\$ 120	\$ 4,908	\$ -
Accrued payroll	-	-	5,356	-	5,030	15,516
Deferred revenue	-	-	-	-	-	-
Total liabilities	-	8,754	20,640	120	9,938	15,516
FUND BALANCES						
Nonspendable - prepaid items	-	-	23,491	-	-	3,189
Restricted for public safety	43,083	154,240	650,585	5,217	399,858	347,682
Unrestricted						
Unassigned	-	-	-	-	-	-
Total fund balances	43,083	154,240	674,076	5,217	399,858	350,871
TOTAL LIABILITIES AND FUND BALANCES	\$ 43,083	\$ 162,994	\$ 694,716	\$ 5,337	\$ 409,796	\$ 366,387

Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Enhancement Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
\$ 78,887	\$ 10,340	\$ 265,391	\$ 7,005	\$ 559,403	\$ 357,215	\$ 10,338	\$ 2,877,408
1,727	1,171	11,222	-	6,146	15,725	1,690	104,372
-	-	-	-	26	-	-	139
-	-	1,393	-	275	1,988	-	30,336
\$ 80,614	\$ 11,511	\$ 278,006	\$ 7,005	\$ 565,850	\$ 374,928	\$ 12,028	\$ 3,012,255
\$ -	\$ -	\$ 10,245	\$ 13,997	\$ 15,734	\$ 19,903	\$ -	\$ 88,945
-	-	2,849	1,547	450	-	-	30,748
-	-	-	-	2,544	67,422	-	69,966
-	-	13,094	15,544	18,728	87,325	-	189,659
-	-	1,393	-	275	1,988	-	30,336
80,614	11,511	263,519	-	546,847	285,615	12,028	2,800,799
-	-	-	(8,539)	-	-	-	(8,539)
80,614	11,511	264,912	(8,539)	547,122	287,603	12,028	2,822,596
\$ 80,614	\$ 11,511	\$ 278,006	\$ 7,005	\$ 565,850	\$ 374,928	\$ 12,028	\$ 3,012,255

(See independent auditor's report.)

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

December 31, 2011

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 3,819,393	\$ 286,804	\$ 1,826,656	\$ 2,754,171	\$ 1,950,034	\$ 10,637,058
Receivables						
Property taxes	1,850,000	-	950,000	-	760,000	3,560,000
Accounts	7,559	36,574	-	112,981	-	157,114
Accrued interest	1,680	-	1,988	467	356	4,491
Prepaid items	20,358	584	1,296	-	-	22,238
TOTAL ASSETS	\$ 5,698,990	\$ 323,962	\$ 2,779,940	\$ 2,867,619	\$ 2,710,390	\$ 14,380,901
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 63,311	\$ -	\$ 6,953	\$ 34,450	\$ 39,965	\$ 144,679
Accrued payroll	46,458	3,404	2,200	-	-	52,062
Deferred property taxes	1,850,000	-	950,000	-	760,000	3,560,000
Deferred revenue	137,000	-	-	-	-	137,000
Total liabilities	2,096,769	3,404	959,153	34,450	799,965	3,893,741
FUND BALANCES						
Nonspendable - prepaid items	20,358	584	1,296	-	-	22,238
Restricted for highways and streets	3,581,863	319,974	1,819,491	2,833,169	1,910,425	10,464,922
Total fund balances	3,602,221	320,558	1,820,787	2,833,169	1,910,425	10,487,160
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,698,990	\$ 323,962	\$ 2,779,940	\$ 2,867,619	\$ 2,710,390	\$ 14,380,901

(See independent auditor's report.)
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DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2011

	Health	Community Mental Health	Financial Aid	Community Services	Senior Services	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 1,591,252	\$ 2,545,358	\$ 11,935	\$ 20,185	\$ 405,383	\$ 301,073	\$ 4,875,186
Receivables							
Property taxes	470,000	2,215,000	-	-	495,000	635,000	3,815,000
Accounts	484,305	-	-	35,710	-	84	520,099
Other	-	-	40,307	-	-	-	40,307
Prepaid items	69,855	1,423	-	2,081	-	2,329	75,688
Due from other funds	1,000	-	-	-	-	-	1,000
Due from other governments	233,380	-	-	-	-	-	233,380
TOTAL ASSETS	\$ 2,849,792	\$ 4,761,781	\$ 52,242	\$ 57,976	\$ 900,383	\$ 938,486	\$ 9,560,660
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 76,847	\$ 41,618	\$ -	\$ 771	\$ 60,740	\$ 1,056	\$ 181,032
Accrued payroll	111,730	3,828	-	3,894	-	6,741	126,193
Deferred revenue	-	-	40,307	-	-	-	40,307
Deferred property taxes	470,000	2,215,000	-	-	495,000	635,000	3,815,000
Total liabilities	658,577	2,260,446	40,307	4,665	555,740	642,797	4,162,532
FUND BALANCES							
Nonspendable - prepaid items	69,855	1,423	-	2,081	-	2,329	75,688
Restricted for health and welfare	2,121,360	2,499,912	11,935	51,230	344,643	293,360	5,322,440
Total fund balances	2,191,215	2,501,335	11,935	53,311	344,643	295,689	5,398,128
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,849,792	\$ 4,761,781	\$ 52,242	\$ 57,976	\$ 900,383	\$ 938,486	\$ 9,560,660

(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, 2011

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ 692,062	\$ -	\$ 3,534,347	\$ 3,775,132	\$ -	\$ 8,001,541
Licenses and permits	-	-	-	398,552	-	398,552
Intergovernmental	34,480	129,760	2,647,938	3,731,608	-	6,543,786
Charges for services	739,324	1,107,666	-	475,121	-	2,322,111
Fines and forfeits	-	90,150	-	-	-	90,150
Investment income	17,643	9,420	36,319	17,565	-	80,947
Miscellaneous	67,950	13,626	6,331	7,617	-	95,524
Total revenues	1,551,459	1,350,622	6,224,935	8,405,595	-	17,532,611
EXPENDITURES						
Current						
General government	809,218	-	-	-	-	809,218
Public safety	84,051	1,535,182	-	-	-	1,619,233
Highways and streets	166,463	-	5,118,310	-	-	5,284,773
Health and welfare	25,031	-	-	8,355,749	-	8,380,780
Debt service	240,295	-	-	-	-	240,295
Interest and fiscal charges						
Total expenditures	1,325,058	1,535,182	5,118,310	8,355,749	-	16,334,299
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	226,401	(184,560)	1,106,625	49,846	-	1,198,312

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
\$	-	\$ -	\$ 6,354	\$ -	\$ -	\$ 6,354
Sale of capital assets	200,170	1,993	272,171	423,664	-	897,998
Transfers in	(840,113)	(61,500)	(272,171)	(303,849)	-	(1,477,633)
Transfers (out)						
Total other financing sources (uses)	(639,943)	(59,507)	6,354	119,815	-	(573,281)
NET CHANGE IN FUND BALANCES	(413,542)	(244,067)	1,112,979	169,661	-	625,031
FUND BALANCES, JANUARY 1, 2011	4,634,285	3,066,663	9,374,181	5,228,467	3,499,392	25,802,988
Priod period adjustment	-	-	-	-	(3,499,392)	(3,499,392)
FUND BALANCES, JANUARY 1, 2011, RESTATED	4,634,285	3,066,663	9,374,181	5,228,467	-	22,303,596
FUND BALANCES, DECEMBER 31, 2011	\$ 4,220,743	\$ 2,822,596	\$ 10,487,160	\$ 5,398,128	\$ -	\$ 22,928,627

* Aggregate - See the following pages.

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, 2011

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 692,062
Intergovernmental	-	-	-	-
Charges for services	-	25,000	441,000	113,679
Investment income	6,635	79	9,153	1,160
Miscellaneous	-	-	6,956	52,500
Total revenues	6,635	25,079	457,109	859,401
EXPENDITURES				
Current				
General government				
Salaries and benefits	57,709	25,881	-	-
Capital improvements	-	1,011	-	-
Commodities and services	-	8,265	39,549	481,538
Supplies and materials	-	251	-	-
Public safety				
Salaries and benefits	84,051	-	-	-
Health and welfare				
Salaries and benefits	166,463	-	-	-
Highways and streets				
Salaries and benefits	25,031	-	-	-
Debt service				
Interest and fiscal charges	-	-	-	240,295
Total expenditures	333,254	35,408	39,549	721,833
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(326,619)	(10,329)	417,560	137,568
OTHER FINANCING SOURCES (USES)				
Transfers in	-	16,307	97,863	-
Transfers (out)	-	-	-	(830,113)
Total other financing sources (uses)	-	16,307	97,863	(830,113)
NET CHANGE IN FUND BALANCES	(326,619)	5,978	515,423	(692,545)
FUND BALANCES, JANUARY 1, 2011	1,586,324	5,652	2,431,847	283,871
FUND BALANCES (DEFICIT), DECEMBER 31, 2011	\$ 1,259,705	\$ 11,630	\$ 2,947,270	\$ (408,674)

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Totals
\$ -	\$ -	\$ -	\$ -	\$ 692,062
34,480	-	-	-	34,480
135,142	24,303	200	-	739,324
181	297	122	16	17,643
-	-	8,494	-	67,950
169,803	24,600	8,816	16	1,551,459
35,030	-	8,508	-	127,128
15,326	6,692	186	-	23,215
94,495	-	26,844	-	650,691
6,060	-	1,873	-	8,184
-	-	-	-	84,051
-	-	-	-	166,463
-	-	-	-	25,031
-	-	-	-	240,295
150,911	6,692	37,411	-	1,325,058
18,892	17,908	(28,595)	16	226,401
-	-	11,000	75,000	200,170
(10,000)	-	-	-	(840,113)
(10,000)	-	11,000	75,000	(639,943)
8,892	17,908	(17,595)	75,016	(413,542)
202,744	83,994	39,853	-	4,634,285
\$ 211,636	\$ 101,902	\$ 22,258	\$ 75,016	\$ 4,220,743

(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, 2011

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security
REVENUES						
Intergovernmental	\$ 13,110	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	22,919	44,980	245,216	4,103	225,836	343,767
Fines and forfeits	-	-	-	-	-	-
Investment income	50	536	2,066	16	686	1,493
Miscellaneous	-	-	-	-	-	-
Total revenues	36,079	45,516	247,282	4,119	226,522	345,260
EXPENDITURES						
Public safety						
Salaries and benefits	-	-	166,159	-	62,081	567,637
Capital improvements	1,355	-	92,507	-	-	1,353
Commodities and services	3,480	5,200	56,456	4,150	10,405	5,368
Supplies and materials	-	32,005	1,086	-	15,022	108
Total expenditures	4,835	37,205	316,208	4,150	87,508	574,466
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,244	8,311	(68,926)	(31)	139,014	(229,206)
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	(2,500)	-	(50,000)	-
Total other financing sources (uses)	-	-	(2,500)	-	(50,000)	-
NET CHANGE IN FUND BALANCES	31,244	8,311	(71,426)	(31)	89,014	(229,206)
FUND BALANCES, JANUARY 1, 2011	11,839	145,929	745,502	5,248	310,844	580,077
FUND BALANCES (DEFICIT), DECEMBER 31, 2011	\$ 43,083	\$ 154,240	\$ 674,076	\$ 5,217	\$ 399,858	\$ 350,871

Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Enhancement Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
\$ -	\$ -	\$ 6,898	\$ 108,192	\$ -	\$ 1,560	\$ -	\$ 129,760
24,771	11,511	124,354	-	60,209	-	-	1,107,666
-	-	-	-	-	67,595	22,555	90,150
41	-	1,013	57	2,391	1,023	48	9,420
-	-	59	-	-	13,567	-	13,626
24,812	11,511	132,324	108,249	62,600	83,745	22,603	1,350,622
-	-	92,676	71,734	11,963	-	-	972,250
-	-	2,371	2,473	5,480	14,390	-	119,929
-	-	96,406	42,581	117,192	13,484	29,000	383,722
-	-	3,479	-	7,581	-	-	59,281
-	-	194,932	116,788	142,216	27,874	29,000	1,535,182
24,812	11,511	(62,608)	(8,539)	(79,616)	55,871	(6,397)	(184,560)
-	-	1,993	-	-	-	-	1,993
-	-	-	-	(9,000)	-	-	(61,500)
-	-	1,993	-	(9,000)	-	-	(59,507)
24,812	11,511	(60,615)	(8,539)	(88,616)	55,871	(6,397)	(244,067)
55,802	-	325,527	-	635,738	231,732	18,425	3,066,663
\$ 80,614	\$ 11,511	\$ 264,912	\$ (8,539)	\$ 547,122	\$ 287,603	\$ 12,028	\$ 2,822,596

(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, 2011

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,835,208	\$ -	\$ 943,947	\$ -	\$ 755,192	\$ 3,534,347
Intergovernmental	390,864	79,319	165,031	2,012,724	-	2,647,938
Investment income	12,035	232	7,971	9,328	6,753	36,319
Miscellaneous	5,834	497	-	-	-	6,331
Total revenues	2,243,941	80,048	1,116,949	2,022,052	761,945	6,224,935
EXPENDITURES						
Highways and streets						
Salaries and benefits	1,149,567	213,995	86,630	515,634	-	1,965,826
Capital improvements	53,223	34	636,956	676,380	427,681	1,794,274
Commodities and services	199,501	2,074	108,598	-	-	310,173
Supplies and materials	620,398	2,866	98	424,675	-	1,048,037
Total expenditures	2,022,689	218,969	832,282	1,616,689	427,681	5,118,310
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	221,252	(138,921)	284,667	405,363	334,264	1,106,625
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	6,354	-	-	-	-	6,354
Transfers in	160,000	112,171	-	-	-	272,171
Transfers (out)	(2,982)	-	(16,937)	(160,000)	(92,252)	(272,171)
Total other financing sources (uses)	163,372	112,171	(16,937)	(160,000)	(92,252)	6,354
NET CHANGE IN FUND BALANCES	384,624	(26,750)	267,730	245,363	242,012	1,112,979
FUND BALANCES, JANUARY 1, 2011	3,217,597	347,308	1,553,057	2,587,806	1,668,413	9,374,181
FUND BALANCES, DECEMBER 31, 2011	\$ 3,602,221	\$ 320,558	\$ 1,820,787	\$ 2,833,169	\$ 1,910,425	\$ 10,487,160

(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, 2011

	Health	Community Mental Health	Financial Aid	Community Services	Senior Services	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 467,070	\$ 2,186,037	\$ -	\$ -	\$ 490,951	\$ 631,074	\$ 3,775,132
Licenses and permits	398,552	-	-	-	-	-	398,552
Intergovernmental	3,387,200	-	3,916	340,492	-	-	3,731,608
Charges for services	475,121	-	-	-	-	-	475,121
Investment income	6,485	8,948	1,236	13	565	318	17,565
Miscellaneous	5,306	-	-	-	-	2,311	7,617
Total revenues	4,739,734	2,194,985	5,152	340,505	491,516	633,703	8,405,595
EXPENDITURES							
Health and welfare							
Salaries and benefits	4,015,561	102,356	-	209,064	-	236,604	4,563,585
Capital improvements	21,013	55,987	-	-	-	38,689	115,689
Commodities and services	821,340	1,770,821	-	112,259	493,924	200,551	3,398,895
Supplies and materials	269,680	2,801	-	2,125	-	2,974	277,580
Total expenditures	5,127,594	1,931,965	-	323,448	493,924	478,818	8,355,749
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(387,860)	263,020	5,152	17,057	(2,408)	154,885	49,846
OTHER FINANCING SOURCES (USES)							
Transfers in	416,664	-	-	7,000	-	-	423,664
Transfers (out)	(47,000)	(38,685)	-	(3,000)	(36,664)	(178,500)	(303,849)
Total other financing sources (uses)	369,664	(38,685)	-	4,000	(36,664)	(178,500)	119,815
NET CHANGE IN FUND BALANCES	(18,196)	224,335	5,152	21,057	(39,072)	(23,615)	169,661
FUND BALANCES, JANUARY 1, 2011	2,209,411	2,277,000	6,783	32,254	383,715	319,304	5,228,467
FUND BALANCES, DECEMBER 31, 2011	\$ 2,191,215	\$ 2,501,335	\$ 11,935	\$ 53,311	\$ 344,643	\$ 295,689	\$ 5,398,128

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 25,000	\$ 25,000	\$ 6,635
Total revenues	25,000	25,000	6,635
EXPENDITURES			
General government			
Salaries and benefits	56,250	77,500	57,709
Public safety			
Salaries and benefits	56,250	77,500	84,051
Health and welfare			
Salaries and benefits	56,250	77,500	166,463
Highways and streets			
Salaries and benefits	56,250	77,500	25,031
Total expenditures	225,000	310,000	333,254
NET CHANGE IN FUND BALANCE	<u>\$ (200,000)</u>	<u>\$ (285,000)</u>	(326,619)
FUND BALANCE, JANUARY 1, 2011			<u>1,586,324</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 1,259,705</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	200	200	79
Total revenues	25,200	25,200	25,079
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	22,000	22,000	23,106
Social security	2,000	2,000	2,150
Illinois municipal retirement	500	500	494
Unemployment insurance	200	200	131
Workers' compensation	300	300	-
Total salaries and benefits	25,000	25,000	25,881
Capital improvements			
Computer equipment	1,000	1,000	1,011
Miscellaneous	100	100	-
Total capital improvements	1,100	1,100	1,011
Commodities and services			
Schools of instruction	500	500	-
Travel	1,000	1,000	148
Mileage	100	100	-
Meetings	200	200	-
Public notices	200	200	75
Maintenance	800	800	4
Telephone	600	600	468
Professional fees	7,600	7,600	7,000
Commercial services	500	500	295
Surety bonds	500	500	275
Total commodities and services	12,000	12,000	8,265

(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, 2011

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 500	\$ 500	\$ 236
Postage	100	100	15
Total supplies	600	600	251
Total expenditures	38,700	38,700	35,408
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,500)	(13,500)	(10,329)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Community outreach building	10,000	10,000	16,307
Total other financing sources (uses)	10,000	10,000	16,307
NET CHANGE IN FUND BALANCE	\$ (3,500)	\$ (3,500)	5,978
FUND BALANCE, JANUARY 1, 2011			5,652
FUND BALANCE, DECEMBER 31, 2011			\$ 11,630

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	\$ 441,000	\$ 441,000	\$ 441,000
Investment income	23,000	23,000	9,153
Miscellaneous income	-	-	6,956
	<hr/>		
Total revenues	464,000	464,000	457,109
<hr/>			
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	80,000	80,000	39,399
Other	-	-	150
	<hr/>		
Total expenditures	80,000	80,000	39,549
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	384,000	384,000	417,560
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in	98,000	98,000	97,863
	<hr/>		
Total other financing sources (uses)	98,000	98,000	97,863
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 482,000	\$ 482,000	515,423
<hr/>			
FUND BALANCE, JANUARY 1, 2011			2,431,847
			<hr/>
FUND BALANCE, DECEMBER 31, 2011			\$ 2,947,270
			<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, 2011

	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES				
Charges for services				
Reimbursement from other governments	\$ -	\$ 441,000	\$ -	\$ 441,000
Investment income	177	8,976	-	9,153
Miscellaneous income				
Other miscellaneous	6,956	-	-	6,956
Total revenues	7,133	449,976	-	457,109
EXPENDITURES				
General government				
Commodities and services				
Building maintenance	-	33,149	6,250	39,399
Other	150	-	-	150
Total expenditures	150	33,149	6,250	39,549
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,983	416,827	(6,250)	417,560
OTHER FINANCING SOURCES (USES)				
Transfers in	-	97,863	-	97,863
Transfers (out)	(6,250)	-	6,250	-
Total other financing sources (uses)	(6,250)	97,863	6,250	97,863
NET CHANGE IN FUND BALANCE	733	514,690	-	515,423
FUND BALANCE, JANUARY 1, 2011	79,073	2,352,774	-	2,431,847
FUND BALANCE, DECEMBER 31, 2011	\$ 79,806	\$ 2,867,464	\$ -	\$ 2,947,270

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 691,000	\$ 691,000	\$ 692,062
Charges for services			
Reimbursements from other governments	135,000	135,000	113,679
Investment income	5,000	5,000	1,160
Miscellaneous income			
Land rentals	52,500	52,500	52,500
	<u>883,500</u>	<u>883,500</u>	<u>859,401</u>
Total revenues			
EXPENDITURES			
Current			
General government			
Commodities and services			
Rent	-	-	9,705
Renewal and replacement program	441,000	441,000	441,000
Emergency services	31,000	31,000	30,833
Debt service			
Interest and fiscal charges	250,000	250,000	240,295
	<u>722,000</u>	<u>722,000</u>	<u>721,833</u>
Total expenditures			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>161,500</u>	<u>161,500</u>	<u>137,568</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	(175,000)	(175,000)	(830,113)
	<u>(175,000)</u>	<u>(175,000)</u>	<u>(830,113)</u>
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	<u>\$ (13,500)</u>	<u>\$ (13,500)</u>	<u>(692,545)</u>
FUND BALANCE, JANUARY 1, 2011			<u>283,871</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2011			<u>\$ (408,674)</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grant	\$ -	\$ -	\$ 26,230
State grant	-	-	8,250
Charges for services			
County Clerk computer fee	21,000	21,000	19,112
Recorder computer fee	80,000	80,000	62,094
Micro document copies	20,000	20,000	20,462
Microfilm contracts	35,000	35,000	33,474
Investment income	2,500	2,500	181
Total revenues	<u>158,500</u>	<u>158,500</u>	<u>169,803</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	42,000	42,000	25,981
Part-time	10,000	10,000	-
Overtime	5,000	5,000	1,275
FICA	5,000	5,000	2,208
IMRF	5,500	5,500	2,251
Longevity pay	1,000	1,000	-
Health insurance	5,000	5,000	2,995
Life insurance	400	400	162
Unemployment insurance	100	100	158
Total salaries and benefits	<u>74,000</u>	<u>74,000</u>	<u>35,030</u>
Capital improvements			
Office furniture and equipment	2,000	2,000	282
Computer equipment	18,000	18,000	14,245
Specialized equipment	10,000	10,000	799
Total capital improvements	<u>30,000</u>	<u>30,000</u>	<u>15,326</u>
Commodities and services			
School of instruction	500	500	700
Maintenance - equipment	30,000	30,000	25,584
Maintenance - software	42,000	42,000	15,067
Commercial services	15,000	15,000	13,998
Professional services	10,000	10,000	24,058
Data processing services	2,000	2,000	15,048
Employee wellness	-	-	40
Total commodities and services	<u>99,500</u>	<u>99,500</u>	<u>94,495</u>

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)
 MICROGRAPHICS FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 16,000	\$ 16,000	\$ 6,060
Total expenditures	219,500	219,500	150,911
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(61,000)	(61,000)	18,892
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	(10,000)	(10,000)	(10,000)
NET CHANGE IN FUND BALANCE	\$ (71,000)	\$ (71,000)	8,892
FUND BALANCE, JANUARY 1, 2011			202,744
FUND BALANCE, DECEMBER 31, 2011			\$ 211,636

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 10,500	\$ 10,500	\$ 24,303
Investment income	500	500	297
Total revenues	11,000	11,000	24,600
EXPENDITURES			
General government			
Personal services			
Salaries	5,000	5,000	3,190
FICA	-	-	34
Total personal services	5,000	5,000	3,224
Capital improvements			
Computer equipment	4,000	4,000	1,844
Total capital improvements	4,000	4,000	1,844
Commodities and services			
Schools of instruction	300	300	-
Travel	1,700	1,700	590
Commercial services	-	-	1,034
Total commodities and services	2,000	2,000	1,624
Total expenditures	11,000	11,000	6,692
NET CHANGE IN FUND BALANCE	\$ -	\$ -	17,908
FUND BALANCE, JANUARY 1, 2011			83,994
FUND BALANCE, DECEMBER 31, 2011			\$ 101,902

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sycamore film festival	\$ -	\$ -	\$ 200
Investment income	500	500	122
Miscellaneous			
Donations	6,500	6,500	8,494
	<u>7,000</u>	<u>7,000</u>	<u>8,816</u>
Total revenues			
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	11,000	11,000	7,821
FICA	900	900	608
Unemployment insurance	100	100	79
	<u>12,000</u>	<u>12,000</u>	<u>8,508</u>
Total salaries and benefits			
Capital improvements			
Office furniture and equipment	500	500	186
Computer equipment	500	500	-
	<u>1,000</u>	<u>1,000</u>	<u>186</u>
Total capital improvements			
Commodities and services			
Maintenance - equipment	600	600	542
Commercial service	2,000	2,000	2,522
Postage	400	400	308
Sycamore film festival	-	24,000	23,472
	<u>3,000</u>	<u>27,000</u>	<u>26,844</u>
Total commodities and services			
Supplies and materials			
Supplies	2,000	2,000	1,873
	<u>2,000</u>	<u>2,000</u>	<u>1,873</u>
Total expenditures	<u>18,000</u>	<u>42,000</u>	<u>37,411</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(11,000)</u>	<u>(35,000)</u>	<u>(28,595)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	11,000	11,000	11,000
	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (24,000)</u>	<u>(17,595)</u>
FUND BALANCE, JANUARY 1, 2011			<u>39,853</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 22,258</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DATA FIBER OPTIC NETWORK FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 16
Total revenues	-	-	16
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	16
OTHER FINANCING SOURCES (USES)			
Transfers in Special Projects	-	-	75,000
Total other financing sources (uses)	-	-	75,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	75,016
FUND BALANCE, JANUARY 1, 2011			<u>-</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 75,016</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 13,110
Charges for services			
Financial services	20,000	20,000	22,919
Investment income	-	-	50
	<u>35,000</u>	<u>35,000</u>	<u>36,079</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	32,000	30,500	-
Longevity pay	2,000	2,000	-
FICA	3,000	3,000	-
IMRF	3,000	3,000	-
Health benefits	14,000	14,000	-
Life insurance	500	500	-
Unemployment insurance	500	500	-
	<u>55,000</u>	<u>53,500</u>	<u>-</u>
Capital improvements			
Computer equipment	-	1,500	1,355
	<u>-</u>	<u>1,500</u>	<u>1,355</u>
Commodities and services			
Maintenance - equipment	4,100	4,100	3,480
Data processing	2,600	2,600	-
	<u>6,700</u>	<u>6,700</u>	<u>3,480</u>
Supplies and materials			
Other	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>62,200</u>	<u>62,200</u>	<u>4,835</u>
NET CHANGE IN FUND BALANCE	<u>\$ (27,200)</u>	<u>\$ (27,200)</u>	31,244
FUND BALANCE, JANUARY 1, 2011			<u>11,839</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 43,083</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 47,000	\$ 47,000	\$ 44,980
Investment income	3,000	3,000	536
	<hr/>		
Total revenues	50,000	50,000	45,516
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
	<hr/>		
Total capital improvements	5,000	5,000	-
<hr/>			
Commodities and services			
Rent	5,000	5,000	5,200
	<hr/>		
Total commodities and services	5,000	5,000	5,200
<hr/>			
Supplies and materials			
Supplies	1,000	1,000	-
Periodicals and subscriptions	21,000	27,000	32,005
	<hr/>		
Total supplies and materials	22,000	28,000	32,005
<hr/>			
Total expenditures	32,000	38,000	37,205
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ 18,000</u>	<u>\$ 12,000</u>	8,311
<hr/>			
FUND BALANCE, JANUARY 1, 2011			<u>145,929</u>
<hr/>			
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 154,240</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 300,000	\$ 300,000	\$ 230,255
Supervision driver safety school	15,000	15,000	14,961
Investment income	8,000	8,000	2,066
Total revenues	323,000	323,000	247,282
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	100,000	128,000	121,904
Overtime	-	-	1,942
Longevity pay	3,000	3,000	2,950
FICA	8,000	8,000	9,339
IMRF	10,000	10,000	13,625
Health benefits	17,000	17,000	15,671
Life insurance	500	500	324
Unemployment insurance	500	500	404
Total salaries and benefits	139,000	167,000	166,159
Capital improvements			
Office furniture and equipment	10,000	18,000	19,530
Computer equipment	75,000	75,000	72,977
Total capital improvements	85,000	93,000	92,507
Commodities and services			
Travel	-	-	7,742
Maintenance - software	50,000	50,000	22,239
Maintenance - equipment	25,000	25,000	21,801
Data processing services	25,000	17,000	4,674
Total commodities and services	100,000	92,000	56,456
Supplies and materials			
Supplies	-	-	1,086
Total supplies and materials	-	-	1,086
Total expenditures	324,000	352,000	316,208
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000)	(29,000)	(68,926)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(2,500)	(2,500)	(2,500)
Total other financing sources (uses)	(2,500)	(2,500)	(2,500)
NET CHANGE IN FUND BALANCE	\$ (3,500)	\$ (31,500)	(71,426)
FUND BALANCE, JANUARY 1, 2011			745,502
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 674,076</u>

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 4,103
Investment income	-	-	16
	<hr/>		
Total revenues	5,000	5,000	4,119
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and small equipment	-	1,100	1,012
	<hr/>		
Total capital improvements	-	1,100	1,012
<hr/>			
Commodities and services			
Schools of instruction	1,200	1,200	-
Travel	1,200	1,200	860
Transcripts	3,000	1,900	2,278
	<hr/>		
Total commodities and services	5,400	5,400	4,150
<hr/>			
Supplies and materials			
Supplies	100	100	-
Postage	100	100	-
	<hr/>		
Total supplies and materials	200	200	-
<hr/>			
Total expenditures	5,600	5,600	4,150
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (600)</u>	<u>\$ (600)</u>	(31)
<hr/>			
FUND BALANCE, JANUARY 1, 2011			<u>5,248</u>
<hr/>			
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ 5,217</u></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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 310,000	\$ 310,000	\$ 225,836
Investment income	2,000	2,000	686
Total revenues	<u>312,000</u>	<u>312,000</u>	<u>226,522</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	85,000	85,000	56,509
Longevity pay	1,000	1,000	-
FICA	2,000	2,000	4,045
IMRF	2,500	2,500	1,006
Unemployment insurance	500	500	521
Total salaries and benefits	<u>91,000</u>	<u>91,000</u>	<u>62,081</u>
Capital improvements			
Computer equipment	50,000	50,000	-
Office furniture and equipment	25,000	25,000	-
Total capital improvements	<u>75,000</u>	<u>75,000</u>	<u>-</u>
Commodities and services			
Maintenance - software	3,000	3,000	-
Telephone	5,000	5,000	71
Maintenance - equipment	3,000	3,000	3,058
Commercial services	2,500	2,500	3,089
Internet	3,000	3,000	4,187
Data processing	19,000	19,000	-
Total commodities and services	<u>35,500</u>	<u>35,500</u>	<u>10,405</u>
Supplies and materials			
Supplies	2,500	2,500	15,022
Total expenditures	<u>204,000</u>	<u>204,000</u>	<u>87,508</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>108,000</u>	<u>108,000</u>	<u>139,014</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>\$ 58,000</u>	<u>\$ 58,000</u>	89,014
FUND BALANCE, JANUARY 1, 2011			<u>310,844</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 399,858</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 435,000	\$ 435,000	\$ 343,767
Investment income	-	-	1,493
Total revenues	<u>435,000</u>	<u>435,000</u>	<u>345,260</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	352,000	352,000	371,919
Part-time	33,000	33,000	12,410
Overtime	20,000	20,000	23,053
On call	-	-	500
Premium holiday	3,000	3,000	3,104
Supervisory differential	1,000	1,000	637
Training pay	1,000	1,000	1,145
Education pay	2,000	2,000	1,200
Longevity pay	7,000	7,000	5,404
FICA	30,000	30,000	28,374
IMRF	3,000	3,000	-
SLEP	75,000	75,000	76,789
Health benefits	44,000	44,000	41,592
Life insurance	1,000	1,000	797
Unemployment insurance	1,000	1,000	713
Total salaries and benefits	<u>573,000</u>	<u>573,000</u>	<u>567,637</u>
Capital improvements			
Other equipment	1,500	1,500	1,353
Total capital improvements	<u>1,500</u>	<u>1,500</u>	<u>1,353</u>
Commodities and services			
Maintenance - equipment	10,000	10,000	5,368
Total commodities and services	<u>10,000</u>	<u>10,000</u>	<u>5,368</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,500	1,500	108
Total supplies and materials	<u>1,600</u>	<u>1,600</u>	<u>108</u>
Total expenditures	<u>586,100</u>	<u>586,100</u>	<u>574,466</u>
NET CHANGE IN FUND BALANCE	<u>\$ (151,100)</u>	<u>\$ (151,100)</u>	(229,206)
FUND BALANCE, JANUARY 1, 2011			<u>580,077</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 350,871</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 29,000	\$ 29,000	\$ 24,771
Investment income	-	-	41
Total revenues	<u>29,000</u>	<u>29,000</u>	<u>24,812</u>
EXPENDITURES			
Public safety			
Commodities and services			
Travel	2,000	2,000	-
Total commodities and services	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Supplies and materials			
Supplies	5,000	5,000	-
Postage	3,000	3,000	-
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 19,000</u>	<u>\$ 19,000</u>	24,812
FUND BALANCE, JANUARY 1, 2011			<u>55,802</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 80,614</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ -	\$ -	\$ 11,511
Total revenues	-	-	11,511
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	11,511
FUND BALANCE, JANUARY 1, 2011			<u>-</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 11,511</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court grant	\$ -	\$ -	\$ 6,898
Charges for services			
Drug court fees	180,000	180,000	119,782
Drug testing	-	-	2,785
DUI court fees	-	-	1,787
Investment income	-	-	1,013
Miscellaneous	-	-	59
Total revenues	180,000	180,000	132,324
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	55,500	81,500	71,180
FICA	4,500	4,500	5,662
IMRF	5,300	5,300	7,257
Longevity pay	-	-	470
PHO contingency	-	-	609
Health insurance	2,400	2,400	7,035
Life insurance	200	200	263
Unemployment insurance	100	100	200
Total salaries and benefits	68,000	94,000	92,676
Capital improvements			
Office furniture and small equipment	-	-	64
Computer equipment	-	2,500	2,307
Total capital improvements	-	2,500	2,371
Commodities and services			
School of instruction	1,000	1,000	1,918
Travel	10,000	10,000	10,652
Meetings - host expenses	3,000	3,000	1,658
Memberships	1,000	1,000	1,184
Professional services	18,000	18,000	14,137
Software acquisition	1,000	1,000	493
Participant expense	16,000	16,000	14,520
Contributions to agencies	45,000	45,000	28,647
Drug testing	10,000	10,000	20,304
Copies	-	-	1,733
Postage	1,000	1,000	1,160
Total commodities and services	106,000	106,000	96,406

(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, 2011

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Drugs	\$ -	\$ -	\$ 1,032
Supplies	4,000	4,000	2,447
Total supplies and materials	4,000	4,000	3,479
Total expenditures	178,000	206,500	194,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,000	(26,500)	(62,608)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	9,000	9,000	1,993
Total other financing sources (uses)	9,000	9,000	1,993
NET CHANGE IN FUND BALANCE	\$ 11,000	\$ (17,500)	(60,615)
FUND BALANCE, JANUARY 1, 2011			325,527
FUND BALANCE, DECEMBER 31, 2011			\$ 264,912

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court grant	\$ -	\$ 96,955	\$ 108,192
Investment income	-	-	57
Total revenues	-	96,955	108,249
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	-	57,000	55,860
Overtime	-	-	180
FICA	-	3,750	3,706
IMRF	-	4,600	4,058
Health insurance	-	7,280	7,508
Life insurance	-	200	122
Unemployment insurance	-	150	300
Total salaries and benefits	-	72,980	71,734
Capital improvements			
Computer equipment	-	3,000	2,473
Total capital improvements	-	3,000	2,473
Commodities and services			
Schools	-	-	750
Travel	-	5,050	4,863
Meetings - host expenses	-	6,500	1,470
Memberships	-	1,000	60
Public notices	-	-	1,178
Telephone	-	1,000	1,040
Professional services	-	22,000	18,751
Commercial services	-	-	2,358
Software	-	425	34
Participating agencies	-	5,000	4,090
Contributions to agencies	-	-	3,181
Supplies	-	2,000	4,762
Postage	-	-	44
Total commodities and services	-	42,975	42,581
Total expenditures	-	118,955	116,788
NET CHANGE IN FUND BALANCE	\$ -	\$ (22,000)	(8,539)
FUND BALANCE, JANUARY 1, 2011			-
FUND BALANCE (DEFICIT), DECEMBER 31, 2011			\$ (8,539)

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 61,000	\$ 61,000	\$ 58,959
Electronic monitoring	-	-	1,250
Investment income	9,000	9,000	2,391
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>62,600</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	-	13,000	10,148
FICA	-	-	791
IMRF	-	-	921
Unemployment insurance	-	-	103
Total salaries and benefits	<u>-</u>	<u>13,000</u>	<u>11,963</u>
Capital improvements			
Computer equipment	8,000	8,000	5,480
Commodities and services			
Maintenance - vehicles	5,000	5,000	4,791
Maintenance - software	20,000	20,000	16,052
Training	6,000	6,000	3,848
Professional services	35,000	35,000	26,847
Commercial services	1,000	1,000	1,736
Juvenile safe house	40,000	27,000	20,846
Juvenile summer camp	43,000	43,000	42,824
Contingency	10,000	10,000	248
Total commodities and services	<u>160,000</u>	<u>147,000</u>	<u>117,192</u>
Supplies and materials			
Supplies	3,000	3,000	1,533
Fuel	7,000	7,000	6,048
Total supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>7,581</u>
Total expenditures	<u>178,000</u>	<u>178,000</u>	<u>142,216</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(108,000)</u>	<u>(108,000)</u>	<u>(79,616)</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>\$ (117,000)</u>	<u>\$ (117,000)</u>	(88,616)
FUND BALANCE, JANUARY 1, 2011			<u>635,738</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 547,122</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 10,000	\$ 10,000	\$ -
Administrative fees	-	-	1,560
Fines and forfeits			
Forfeits	1,000	1,000	26,940
DUI fines	30,000	30,000	38,915
Narcotics task force	-	-	1,740
Investment income	4,000	4,000	1,023
Miscellaneous income			
Donations	2,000	2,000	13,567
	<u>47,000</u>	<u>47,000</u>	<u>83,745</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office equipment	5,000	5,000	4,715
Other equipment	15,000	14,000	3,178
Designated donor expense	2,000	3,000	6,497
	<u>22,000</u>	<u>22,000</u>	<u>14,390</u>
Commodities and services			
Training	4,000	4,000	-
Maintenance - equipment	10,000	10,000	9,955
Citizen's academy	3,000	3,000	3,529
	<u>17,000</u>	<u>17,000</u>	<u>13,484</u>
	<u>39,000</u>	<u>39,000</u>	<u>27,874</u>
NET CHANGE IN FUND BALANCE	<u>\$ 8,000</u>	<u>\$ 8,000</u>	55,871
FUND BALANCE, JANUARY 1, 2011			<u>231,732</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 287,603</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 24,000	\$ 24,000	\$ 22,555
Investment income	300	300	48
	<hr/>		
Total revenues	24,300	24,300	22,603
	<hr/>		
EXPENDITURES			
Public safety			
Commodities and services	24,000	29,000	29,000
Capital improvements	2,000	2,000	-
	<hr/>		
Total expenditures	26,000	31,000	29,000
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (1,700)</u>	<u>\$ (6,700)</u>	(6,397)
FUND BALANCE, JANUARY 1, 2011			<hr/> 18,425
FUND BALANCE, DECEMBER 31, 2011			<hr/> <u>\$ 12,028</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,847,000	\$ 1,847,000	\$ 1,835,208
Intergovernmental			
Fuel reimbursement	180,000	180,000	291,275
Sale of fuel	5,000	5,000	5,876
Materials	5,000	5,000	34,405
Local agency maintenance	700	700	1,500
Federal grant	-	-	51,199
Oversize vehicle permits	2,000	2,000	6,609
Investment income	15,000	15,000	12,035
Miscellaneous	100	100	5,834
Total revenues	<u>2,054,800</u>	<u>2,054,800</u>	<u>2,243,941</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,222,000	1,222,000	1,149,567
Capital improvements	191,700	191,700	53,223
Commodities and services	319,600	319,600	199,501
Supplies and materials	558,800	558,800	620,398
Total expenditures	<u>2,292,100</u>	<u>2,292,100</u>	<u>2,022,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(237,300)</u>	<u>(237,300)</u>	<u>221,252</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	6,354
Transfers in			
County motor fuel tax	350,000	350,000	160,000
Transfers (out)			
Engineering	(150,000)	(150,000)	(2,982)
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>163,372</u>
NET CHANGE IN FUND BALANCE	<u>\$ (37,300)</u>	<u>\$ (37,300)</u>	<u>384,624</u>
FUND BALANCE, JANUARY 1, 2011			<u>3,217,597</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 3,602,221</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 752,000	\$ 752,000	\$ 717,168
Overtime	35,000	35,000	20,757
Seasonal	21,000	21,000	12,683
Premium holiday	7,000	7,000	278
Longevity pay	20,000	20,000	25,776
FICA	65,000	65,000	57,490
IMRF	76,000	76,000	72,486
Health benefits	230,000	230,000	229,440
Unemployment tax	1,000	1,000	1,515
Life insurance	4,000	4,000	3,227
Uniform allowance	5,000	5,000	-
Deferred compensation	6,000	6,000	2,916
Workers' compensation insurance payroll	-	-	5,831
Total salaries and benefits	1,222,000	1,222,000	1,149,567
Capital improvements			
Land acquisition	24,000	24,000	1,300
Vehicles	-	-	39,672
Construction equipment	161,700	161,700	7,119
Landscaping	800	800	-
Office furniture and equipment	5,200	5,200	4,812
Other equipment	-	-	320
Total capital improvements	191,700	191,700	53,223
Commodities and services			
Travel	3,400	3,400	2,653
School of instruction	800	800	780
Public notices	300	300	-
Memberships	1,700	1,700	1,279
Maintenance - software	3,000	3,000	-
Maintenance - vehicles	20,000	20,000	12,890
Maintenance - building	15,000	15,000	2,708
Maintenance - equipment	80,000	80,000	66,085
Maintenance - fuel depot	1,500	1,500	1,300
Maintenance - HVAC	1,500	1,500	828
Maintenance - plumbing	600	600	542
Maintenance - electrical	1,000	1,000	566
Telephone	10,000	10,000	10,199
Electricity	45,000	45,000	38,841
Gas	30,000	30,000	11,375
Garbage	5,000	5,000	4,398

(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, 2011

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,500	\$ 2,500	\$ 2,259
Commercial services	15,000	15,000	11,823
Janitorial contract	6,300	6,300	3,122
Drug testing	1,500	1,500	794
Rental of equipment	500	500	375
Professional services	75,000	75,000	26,684
	<hr/>		
Total commodities and services	319,600	319,600	199,501
	<hr/>		
Supplies and materials			
Supplies	3,500	3,500	3,955
Postage	1,000	1,000	902
Janitorial supplies	2,500	2,500	1,993
Fuels and lubricants	350,000	350,000	453,271
Materials - day labor	150,000	150,000	120,750
Materials - traffic control	30,000	30,000	19,270
Materials - winter maintenance	15,000	15,000	12,998
Books and subscriptions	200	200	286
Clothing	6,500	6,500	6,878
Other supplies and materials	100	100	95
	<hr/>		
Total supplies and materials	558,800	558,800	620,398
	<hr/>		
TOTAL EXPENDITURES	\$ 2,292,100	\$ 2,292,100	\$ 2,022,689
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 43,000	\$ 43,000	\$ 35,617
Township motor fuel	20,000	20,000	43,702
Investment income	500	500	232
Miscellaneous	-	-	497
	<hr/>		
Total revenues	63,500	63,500	80,048
	<hr/>		
EXPENDITURES			
Highways and streets			
Salaries and benefits	322,000	322,000	213,995
Capital improvements	-	100	34
Commodities and services	3,200	3,100	2,074
Supplies and materials	2,100	2,100	2,866
	<hr/>		
Total expenditures	327,300	327,300	218,969
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(263,800)	(263,800)	(138,921)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Highway	150,000	150,000	2,982
Aid to bridges	35,000	35,000	16,937
Federal highway matching	52,500	52,500	92,252
	<hr/>		
Total other financing sources (uses)	237,500	237,500	112,171
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (26,300)</u>	<u>\$ (26,300)</u>	(26,750)
FUND BALANCE, JANUARY 1, 2011			<u>347,308</u>
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ 320,558</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 240,000	\$ 240,000	\$ 155,245
Overtime	8,000	8,000	9,579
Longevity pay	6,000	6,000	4,491
FICA	16,500	16,500	12,912
IMRF	20,000	20,000	16,561
Health insurance	30,000	30,000	14,448
Life insurance	1,000	1,000	459
Unemployment insurance	500	500	300
Total salaries and benefits	<u>322,000</u>	<u>322,000</u>	<u>213,995</u>
Capital improvements			
Other equipment	-	100	34
Total capital improvements	<u>-</u>	<u>100</u>	<u>34</u>
Commodities and services			
Travel	500	500	190
Maintenance - equipment	1,200	1,100	185
Maintenance - software	1,500	1,500	1,699
Total commodities and services	<u>3,200</u>	<u>3,100</u>	<u>2,074</u>
Supplies and materials			
Supplies	2,100	2,100	2,866
Total supplies and materials	<u>2,100</u>	<u>2,100</u>	<u>2,866</u>
TOTAL EXPENDITURES	<u><u>\$ 327,300</u></u>	<u><u>\$ 327,300</u></u>	<u><u>\$ 218,969</u></u>

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 950,000	\$ 950,000	\$ 943,947
Intergovernmental			
State aid	150,000	150,000	-
Contributions from townships			
Township bridge	-	-	165,031
Investment income	10,000	10,000	7,971
Total revenues	<u>1,110,000</u>	<u>1,110,000</u>	<u>1,116,949</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	55,500	55,500	54,980
Overtime	8,000	8,000	4,952
Longevity pay	2,500	2,500	2,077
FICA	5,200	5,200	4,208
IMRF	6,500	6,500	5,871
Health insurance	14,000	14,000	14,280
Life insurance	200	200	162
Unemployment insurance	100	100	100
Total salaries and benefits	<u>92,000</u>	<u>92,000</u>	<u>86,630</u>
Capital improvements			
Bridges and other structures	646,100	646,100	636,956
Total capital improvements	<u>646,100</u>	<u>646,100</u>	<u>636,956</u>
Commodities and services			
Professional services	250,000	250,000	108,598
Total commodities and services	<u>250,000</u>	<u>250,000</u>	<u>108,598</u>
Supplies and materials			
Day labor materials	100	100	98
Total supplies and materials	<u>100</u>	<u>100</u>	<u>98</u>
Total expenditures	<u>988,200</u>	<u>988,200</u>	<u>832,282</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>121,800</u>	<u>121,800</u>	<u>284,667</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(35,000)	(35,000)	(16,937)
Total other financing sources (uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>(16,937)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 86,800</u>	<u>\$ 86,800</u>	267,730
FUND BALANCE, JANUARY 1, 2011			<u>1,553,057</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 1,820,787</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,300,000	\$ 1,300,000	\$ 1,527,159
Motor fuel tax - local agencies	130,000	130,000	254,815
State aid	232,000	232,000	230,750
Investment income	-	-	9,328
Total revenues	<u>1,662,000</u>	<u>1,662,000</u>	<u>2,022,052</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	404,000	404,000	386,338
Overtime	20,000	20,000	19,623
Seasonal	35,000	35,000	31,723
Premium holiday	3,000	3,000	2,103
Longevity pay	10,000	10,000	-
FICA	35,000	35,000	34,719
IMRF	42,000	42,000	40,120
Unemployment insurance	1,000	1,000	1,008
Total salaries and benefits	<u>550,000</u>	<u>550,000</u>	<u>515,634</u>
Capital improvements			
Road - major repairs and maintenance	802,000	802,000	676,380
Total capital improvements	<u>802,000</u>	<u>802,000</u>	<u>676,380</u>
Supplies and materials			
Winter maintenance materials	500,000	500,000	424,675
Total supplies and materials	<u>500,000</u>	<u>500,000</u>	<u>424,675</u>
Total expenditures	<u>1,852,000</u>	<u>1,852,000</u>	<u>1,616,689</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(190,000)</u>	<u>(190,000)</u>	<u>405,363</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway	(350,000)	(350,000)	(160,000)
Total other financing sources (uses)	<u>(350,000)</u>	<u>(350,000)</u>	<u>(160,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (540,000)</u>	<u>\$ (540,000)</u>	245,363
FUND BALANCE, JANUARY 1, 2011			<u>2,587,806</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 2,833,169</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 760,000	\$ 760,000	\$ 755,192
Investment income	5,000	5,000	6,753
Total revenues	<u>765,000</u>	<u>765,000</u>	<u>761,945</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	868,000	828,000	427,681
Total expenditures	<u>868,000</u>	<u>828,000</u>	<u>427,681</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(103,000)</u>	<u>(63,000)</u>	<u>334,264</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(52,500)	(92,500)	(92,252)
Total other financing sources (uses)	<u>(52,500)</u>	<u>(92,500)</u>	<u>(92,252)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (155,500)</u></u>	<u><u>\$ (155,500)</u></u>	<u>242,012</u>
FUND BALANCE, JANUARY 1, 2011			<u>1,668,413</u>
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ 1,910,425</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 470,000	\$ 470,000	\$ 467,070
Licenses and permits	402,100	402,100	398,552
Intergovernmental	3,667,300	3,667,300	3,387,200
Charges for services	611,700	611,700	475,121
Investment income	8,000	8,000	6,485
Miscellaneous	4,600	4,600	5,306
Total revenues	<u>5,163,700</u>	<u>5,163,700</u>	<u>4,739,734</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,334,000	4,334,000	4,015,561
Capital improvements	22,000	22,000	21,013
Commodities and services	846,300	846,300	821,340
Supplies and materials	329,900	329,900	269,680
Total expenditures	<u>5,532,200</u>	<u>5,532,200</u>	<u>5,127,594</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(368,500)</u>	<u>(368,500)</u>	<u>(387,860)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	375,000	375,000	375,000
Solid Waste Program Fund	12,000	12,000	12,000
Senior Services Fund	30,000	30,000	29,664
Transfers (out)			
General Fund	(5,000)	(5,000)	(5,000)
Asset Replacement Fund	(42,000)	(42,000)	(42,000)
Total other financing sources (uses)	<u>370,000</u>	<u>370,000</u>	<u>369,664</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,500</u>	<u>\$ 1,500</u>	(18,196)
FUND BALANCE, JANUARY 1, 2011			<u>2,209,411</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 2,191,215</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 470,000	\$ 470,000	\$ 467,070
Total taxes	470,000	470,000	467,070
LICENSES AND PERMITS			
Animal control licenses	203,900	203,900	198,845
Septic permits and licenses	13,900	13,900	16,655
Well permits	4,800	4,800	4,070
Restaurant permits	167,000	167,000	167,054
Septic inspections	4,000	4,000	3,480
Well inspections	4,300	4,300	6,685
Tanning booth inspections	4,200	4,200	1,763
Total licenses and permits	402,100	402,100	398,552
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,000,000	2,000,000	1,730,800
State aid - home nursing	30,000	30,000	28,900
State aid - family planning	120,000	120,000	71,136
State grant - FCM match	255,000	255,000	282,388
State grant - planning prepared	144,900	144,900	150,620
State grant - WIC	318,500	318,500	318,656
State aid - well child	-	-	8,078
State aid - immunizations	55,000	55,000	37,257
State grant - basic health	145,500	145,500	144,726
State grant - vision and hearing	21,000	21,000	17,033
State grant - vector prevention	2,000	2,000	2,545
State grant - Title X - family planning	188,800	188,800	185,926
State grant - case management	238,800	238,800	230,933
State grant - adolescent health	27,000	27,000	26,396
State grant - AIDS	-	-	1,475
State grant - tobacco	30,600	30,600	32,078
State grant - HIV case management	65,200	65,200	96,405
State grant - public aid vision/health	25,000	25,000	21,848
Total intergovernmental revenue	3,667,300	3,667,300	3,387,200

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
HEALTH FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 49,500	\$ 49,500	\$ 53,677
Blood lead testing	3,900	3,900	3,543
Private pay - home nursing	300,000	300,000	202,600
Private pay - TB	22,300	22,300	20,503
Employee wellness	25,000	25,000	17,481
Family planning	22,000	22,000	28,319
Well child clinic	-	-	12
Immunizations	90,000	90,000	60,601
Flu shots	91,000	91,000	79,085
First impressions	8,000	8,000	9,300
Total charges for services	611,700	611,700	475,121
INVESTMENT INCOME	8,000	8,000	6,485
MISCELLANEOUS			
Donations	1,000	1,000	1,525
Building rentals	600	600	600
Other	3,000	3,000	3,181
Total miscellaneous	4,600	4,600	5,306
TOTAL REVENUES	\$ 5,163,700	\$ 5,163,700	\$ 4,739,734

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,133,100	\$ 3,133,100	\$ 2,869,346
Overtime	40,000	40,000	28,550
On call	24,000	24,000	22,957
Examination fees	200	200	360
Health benefits	502,100	502,100	480,805
Life insurance	8,900	8,900	8,502
FICA	268,600	268,600	221,749
IMRF	327,400	327,400	288,204
Unemployment tax	3,500	3,500	7,114
Paid hours off contingency	20,000	20,000	84,912
Deferred compensation	6,200	6,200	3,062
	<u>4,334,000</u>	<u>4,334,000</u>	<u>4,015,561</u>
Capital improvements			
Office furniture and equipment	20,000	20,000	15,402
Specialized equipment	-	-	5,611
Other equipment	2,000	2,000	-
	<u>22,000</u>	<u>22,000</u>	<u>21,013</u>
Commodities and services			
Travel	66,700	66,700	54,092
School of instruction	500	500	-
Public notices	2,000	2,000	4,046
Memberships	9,800	9,800	9,980
Maintenance - software	51,700	51,700	55,634
Maintenance - vehicles	3,000	3,000	5,465
Maintenance - equipment	12,400	12,400	6,717
Postage	14,000	14,000	8,115
Telephone	31,000	31,000	32,717
Commercial services	29,200	29,200	32,570
Participant expenses	1,200	1,200	1,293
Rental of space	54,000	54,000	54,000
Rental of equipment	2,300	2,300	2,209
Professional services	527,000	527,000	498,413

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 8,000	\$ 8,000	\$ 28,401
Employee wellness	21,000	21,000	13,877
Pet population control	2,500	2,500	2,950
Water sample testing	1,000	1,000	1,350
In-house copies	7,000	7,000	4,563
Other commodities and services	2,000	2,000	4,948
	<hr/>		
Total commodities and services	846,300	846,300	821,340
	<hr/>		
Supplies and materials			
Supplies	41,000	41,000	31,246
Family planning supplies	90,000	90,000	66,105
Clinic supplies	21,000	21,000	11,775
Vaccines	85,000	85,000	71,357
Home nursing supplies	60,000	60,000	55,384
TB supplies	4,000	4,000	4,117
Animal control supplies	3,000	3,000	1,944
Periodicals and subscriptions	3,000	3,000	3,377
Educational supplies	5,000	5,000	4,847
Fuels and lubricants	16,700	16,700	18,401
Clothing	1,200	1,200	1,127
	<hr/>		
Total supplies and materials	329,900	329,900	269,680
	<hr/>		
TOTAL EXPENDITURES	\$ 5,532,200	\$ 5,532,200	\$ 5,127,594
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,200,000	\$ 2,200,000	\$ 2,186,037
Investment income	30,000	30,000	8,948
Total revenues	<u>2,230,000</u>	<u>2,230,000</u>	<u>2,194,985</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	186,400	165,400	102,356
Capital improvements	59,000	56,000	55,987
Commodities and services	2,018,100	1,955,600	1,770,821
Supplies and materials	4,500	3,000	2,801
Total expenditures	<u>2,268,000</u>	<u>2,180,000</u>	<u>1,931,965</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(38,000)</u>	<u>50,000</u>	<u>263,020</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(40,000)	(40,000)	(34,692)
Drug court	(9,000)	(9,000)	(1,993)
Asset replacement	(1,000)	(1,000)	(2,000)
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(38,685)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (88,000)</u>	<u>\$ -</u>	<u>224,335</u>
FUND BALANCE, JANUARY 1, 2011			<u>2,277,000</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 2,501,335</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, 2011

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 130,000	\$ 111,000	\$ 71,915
Part-time	1,000	1,000	-
Health insurance	29,400	29,400	17,774
Life insurance	500	500	223
FICA	9,900	9,900	5,077
IMRF	13,000	13,000	6,903
Unemployment tax	600	600	200
Deferred compensation	2,000	-	264
Total salaries and benefits	186,400	165,400	102,356
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	3,000	3,000	2,484
Building modifications	35,000	32,000	53,503
Capital set-aside	20,000	20,000	-
Total capital improvements	59,000	56,000	55,987
Commodities and services			
Travel	4,000	4,000	1,523
School of instruction	3,000	1,500	199
Meetings	500	800	1,052
Public notices	200	200	37
Memberships	13,000	13,000	11,525
Maintenance - equipment	1,800	1,000	962
Postage	1,000	1,000	300
Telephone	2,300	2,300	836
Rental of space	16,000	16,000	15,000
Professional services	2,000	6,000	7,776
Commercial services	1,000	300	-
Software acquisition	500	500	-
Contributions to agencies	1,953,300	1,896,600	1,727,897
Copies - outside	1,000	200	-
Special programs	15,000	10,000	3,707
Other commodities and services	3,500	2,200	7
Total commodities and services	2,018,100	1,955,600	1,770,821
Supplies and materials			
Supplies	2,500	2,500	2,540
Periodicals and subscriptions	2,000	500	261
Total supplies and materials	4,500	3,000	2,801
TOTAL EXPENDITURES	\$ 2,268,000	\$ 2,180,000	\$ 1,931,965

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 3,900	\$ 3,900	\$ 3,916
Investment income	1,300	1,300	1,236
Total revenues	<u>5,200</u>	<u>5,200</u>	<u>5,152</u>
EXPENDITURES			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 5,200</u></u>	<u><u>\$ 5,200</u></u>	5,152
FUND BALANCE, JANUARY 1, 2011			<u>6,783</u>
FUND BALANCE, DECEMBER 31, 2011			<u><u>\$ 11,935</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 344,000	\$ 344,000	\$ 327,409
State grants	12,000	12,000	12,480
Local grants	12,000	12,000	603
Investment income	200	200	13
Total revenues	<u>368,200</u>	<u>368,200</u>	<u>340,505</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	258,000	255,500	209,064
Commodities and services	109,000	111,500	112,259
Supplies and materials	5,000	5,000	2,125
Total expenditures	<u>372,000</u>	<u>372,000</u>	<u>323,448</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,800)</u>	<u>(3,800)</u>	<u>17,057</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Senior services	7,000	7,000	7,000
Transfers (out)			
Asset replacement	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>
Total other financing sources (uses)	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 200</u>	<u>\$ 200</u>	21,057
FUND BALANCE, JANUARY 1, 2011			<u>32,254</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 53,311</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 182,500	\$ 180,000	\$ 149,398
Longevity pay	2,200	2,200	1,680
PHO contingency	-	-	56
Health benefits	35,000	35,000	27,972
Life insurance	1,000	1,000	709
FICA	14,000	14,000	11,854
IMRF	18,000	18,000	15,443
Unemployment tax	300	300	500
Deferred compensation	2,000	2,000	1,452
Workers' compensation	3,000	3,000	-
	<hr/>		
Total salaries and benefits	258,000	255,500	209,064
<hr/>			
Commodities and services			
Travel	5,000	5,000	8,168
School of instruction	5,000	5,000	1,595
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	1,063
Maintenance - equipment	900	900	889
Postage	-	-	521
Telephone	1,100	1,100	1,000
ARRA HPRP grant	-	-	57,404
Insurance premiums	-	2,500	2,500
Direct assistance payouts	92,500	92,500	36,119
	<hr/>		
Total commodities and services	109,000	111,500	112,259
<hr/>			
Supplies and materials			
Supplies	5,000	5,000	2,125
	<hr/>		
Total supplies and materials	5,000	5,000	2,125
<hr/>			
TOTAL EXPENDITURES	\$ 372,000	\$ 372,000	\$ 323,448

(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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 494,000	\$ 494,000	\$ 490,951
Investment income	3,000	3,000	565
Total revenues	<u>497,000</u>	<u>497,000</u>	<u>491,516</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	460,000	494,000	493,924
Total expenditures	<u>460,000</u>	<u>494,000</u>	<u>493,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>37,000</u>	<u>3,000</u>	<u>(2,408)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(30,000)	(30,000)	(29,664)
Total other financing sources (uses)	<u>(37,000)</u>	<u>(37,000)</u>	<u>(36,664)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (34,000)</u>	<u>(39,072)</u>
FUND BALANCE, JANUARY 1, 2011			<u>383,715</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 344,643</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, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 635,000	\$ 635,000	\$ 631,074
Investment income	-	-	318
Miscellaneous	-	-	2,311
Total revenues	635,000	635,000	633,703
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	164,000	176,000	175,846
Longevity pay	500	500	-
FICA	13,000	13,000	12,961
IMRF	16,000	16,000	16,881
Health insurance	30,000	30,000	29,868
Life insurance	1,000	1,000	648
Unemployment insurance	500	500	400
Total salaries and benefits	225,000	237,000	236,604
Capital outlay			
Computer equipment	-	-	3,314
Computer software	1,000	1,000	2,290
Office furniture and small equipment	-	-	60
Vehicle	1,000	38,000	33,025
Total capital outlay	2,000	39,000	38,689
Commodities and services			
School of instruction	4,500	4,500	1,255
Travel	3,000	3,000	5,247
Mileage - employee	2,000	2,000	45
Meetings	500	500	-
Memberships	1,000	1,000	628
Public notices	500	500	-
Community relations	1,200	1,200	2,584
Maintenance - equipment	500	500	53
Maintenance - vehicle	500	500	1,879
Rent - space	21,000	21,000	19,000
Rent - equipment	-	-	890
Telephone	800	800	2,161
Professional services	500	500	-
Commercial services	300	300	93
Copier leases	-	-	1,035
Insurance premiums	1,200	1,200	3,617
Direct assistance payments	100,000	160,000	156,646
Postage	1,200	1,200	958
Fuel	3,000	3,000	4,460
Total commodities and services	141,700	201,700	200,551

(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, 2011

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 2,300	\$ 2,300	\$ 1,848
Copies	-	-	718
Books and subscriptions	200	200	408
Clothing	300	300	-
Contingency	1,000	1,000	-
Total supplies and materials	<u>3,800</u>	<u>3,800</u>	<u>2,974</u>
Total expenditures	<u>372,500</u>	<u>481,500</u>	<u>478,818</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>262,500</u>	<u>153,500</u>	<u>154,885</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,500)
Community outreach building	(175,000)	(175,000)	(175,000)
Total other financing sources (uses)	<u>(178,000)</u>	<u>(178,000)</u>	<u>(178,500)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 84,500</u>	<u>\$ (24,500)</u>	<u>(23,615)</u>
FUND BALANCE, JANUARY 1, 2011			<u>319,304</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 295,689</u>

(See independent auditor's report.)



DEBT SERVICES FUNDS

- *Build America Bonds Fund*-to account for the funds assigned for repayment of the *Courthouse Expansion and Jail Planning Build America Bonds*.
- *Recovery Zone Bonds Fund*-to account for the funds assigned for repayment of the *Courthouse Expansion Recovery Zone Bonds*.

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 DEBT SERVICE FUNDS

December 31, 2011

	Build America Bonds	Recovery Zone Bonds	Totals
ASSETS			
Cash and investments	\$ 953,130	\$ 275,560	\$ 1,228,690
TOTAL ASSETS	\$ 953,130	\$ 275,560	\$ 1,228,690
LIABILITIES AND FUND BALANCES			
LIABILITIES			
None	\$ -	\$ -	\$ -
Total liabilities	-	-	-
FUND BALANCES			
Restricted for debt service	953,130	275,560	1,228,690
Total fund balances	953,130	275,560	1,228,690
TOTAL LIABILITIES AND FUND BALANCES	\$ 953,130	\$ 275,560	\$ 1,228,690

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS

For the Year Ended December 31, 2011

	Build America Bonds	Recovery Zone Bonds	Totals
REVENUES			
Intergovernmental	\$ 937,261	\$ 395,981	\$ 1,333,242
Investment income	1,143	204	1,347
Total revenues	938,404	396,185	1,334,589
EXPENDITURES			
General government			
Commodities and services	600	600	1,200
Debt service			
Principal	440,000	-	440,000
Interest	382,228	362,654	744,882
Total expenditures	822,828	363,254	1,186,082
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	115,576	32,931	148,507
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(798,831)	-	(798,831)
Total other financing sources (uses)	(798,831)	-	(798,831)
NET CHANGE IN FUND BALANCES	(683,255)	32,931	(650,324)
FUND BALANCES, JANUARY 1, 2011	1,636,385	242,629	1,879,014
FUND BALANCES, DECEMBER 31, 2011	\$ 953,130	\$ 275,560	\$ 1,228,690

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 890,000	\$ 890,000	\$ 803,481
Federal interest rebate	135,000	135,000	133,780
Investment income	-	-	1,143
Total revenues	<u>1,025,000</u>	<u>1,025,000</u>	<u>938,404</u>
EXPENDITURES			
General government			
Commodities and services			
Commerical services	5,000	5,000	600
Debt service			
Principal	440,000	440,000	440,000
Interest	383,000	383,000	382,228
Total expenditures	<u>828,000</u>	<u>828,000</u>	<u>822,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>197,000</u>	<u>197,000</u>	<u>115,576</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Courthouse expansion	-	(500,000)	(500,000)
Jail expansion	-	-	(298,831)
Total other financing sources (uses)	<u>-</u>	<u>(500,000)</u>	<u>(798,831)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 197,000</u>	<u>\$ (303,000)</u>	<u>(683,255)</u>
FUND BALANCE, JANUARY 1, 2011			<u>1,636,385</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 953,130</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 210,000	\$ 210,000	\$ 232,787
Federal interest rebate	165,000	165,000	163,194
Investment income	-	-	204
Total revenues	<u>375,000</u>	<u>375,000</u>	<u>396,185</u>
EXPENDITURES			
General government			
Commodities and services			
Commercial services	5,000	5,000	600
Debt service			
Interest	<u>363,000</u>	<u>363,000</u>	<u>362,654</u>
Total expenditures	<u>368,000</u>	<u>368,000</u>	<u>363,254</u>
NET CHANGE IN FUND BALANCE	<u>\$ 7,000</u>	<u>\$ 7,000</u>	32,931
FUND BALANCE, JANUARY 1, 2011			<u>242,629</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 275,560</u>

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

- **Capital Improvement Reserve Fund** - to account for monies set aside for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- **Special Projects Fund** - to account for 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
	<hr/>		
Total revenues	21,000	21,000	8,989
	<hr/>		
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	-
	<hr/>		
Total expenditures	65,500	65,500	3,709
	<hr/>		
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	<u>\$ (25,000)</u>	<u>\$ (25,000)</u>	(8,096)
FUND BALANCE, JANUARY 1, 2011			<u>767,021</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 758,925</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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>\$ 84,000</u>	<u>\$ 84,000</u>	384,606
FUND BALANCE (DEFICIT), JANUARY 1, 2011			<u>(384,606)</u>
FUND BALANCE, DECEMBER 31, 2011			<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	<u>40,000</u>	<u>40,000</u>	<u>20,819</u>
EXPENDITURES			
Capital outlay			
Network/web infrastructure	6,000	6,000	-
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>34,000</u>	<u>34,000</u>	<u>20,819</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Tollway access loan	-	(62,000)	(61,582)
Total other financing sources (uses)	<u>-</u>	<u>(62,000)</u>	<u>(61,582)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 34,000</u>	<u>\$ (28,000)</u>	<u>(40,763)</u>
FUND BALANCE, JANUARY 1, 2011			<u>3,218,548</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 3,177,785</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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
	<hr/>		
Total revenues	99,400	99,400	95,586
<hr/>			
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
	<hr/>		
Total salaries and benefits	40,700	40,700	40,388
<hr/>			
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
	<hr/>		
Total commodities and services	82,200	82,200	61,952
<hr/>			
Total expenditures	122,900	122,900	102,340
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,500)	(23,500)	(6,754)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
	<hr/>		
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (35,500)	\$ (35,500)	(18,754)
<hr/>			
FUND BALANCE, JANUARY 1, 2011			77,004
			<hr/>
FUND BALANCE, DECEMBER 31, 2011			\$ 58,250
			<hr/>

(See independent auditor's report.)



PROPRIETARY FUND TYPES



ENTERPRISE FUND

- **Nursing Home Fund** - to account for the revenues and expenses associated with the operation of the County Nursing Home. All activities are accounted for including, but not limited to, administration, operations, and maintenance.

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 13,467,000	\$ 13,467,000	\$ 12,783,287
Other revenues	7,000	7,000	10,126
Total operating revenues	<u>13,474,000</u>	<u>13,474,000</u>	<u>12,793,413</u>
OPERATING EXPENSES			
Administration	3,391,500	3,391,500	1,394,379
Operations			
Rehabilitation	893,800	893,779	1,011,927
Social services	182,500	182,500	222,160
Patient activities	146,600	146,600	191,034
Dietary	1,184,100	1,184,100	1,426,738
Nursing	5,402,300	5,402,300	7,419,089
Environmental services	561,100	561,100	742,078
Maintenance	597,900	597,900	619,301
Capital improvements	308,000	308,000	14,556
Depreciation	646,000	646,000	568,981
Total operating expenses	<u>13,313,800</u>	<u>13,313,779</u>	<u>13,610,243</u>
OPERATING INCOME (LOSS)	<u>160,200</u>	<u>160,221</u>	<u>(816,830)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	90,000	90,000	52,743
Loss on disposal of capital assets	-	-	(446)
Other income	5,000	5,000	74,684
Senior living facility donation	-	-	200,000
Interest and fiscal charges on indebtedness	(171,500)	(171,500)	(162,532)
Total nonoperating revenues (expenses)	<u>(76,500)</u>	<u>(76,500)</u>	<u>164,449</u>
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>83,700</u>	<u>83,721</u>	<u>(652,381)</u>
TRANSFERS			
Transfers (out)	(62,000)	(62,000)	(62,000)
Total transfers	<u>(62,000)</u>	<u>(62,000)</u>	<u>(62,000)</u>
CONTRIBUTIONS	<u>15,000</u>	<u>15,000</u>	<u>81,370</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ 36,700</u>	<u>\$ 36,721</u>	<u>(633,011)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			<u>14,556</u>
NET INCOME (LOSS) GAAP BASIS			<u>(618,455)</u>
NET ASSETS, JANUARY 1, 2011			<u>9,453,629</u>
NET ASSETS, DECEMBER 31, 2011			<u>\$ 8,835,174</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 11,130,186
Payments to suppliers	(4,507,604)
Payments to employees	<u>(8,595,218)</u>
Net cash from operating activities	<u>(1,972,636)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	1,019,835
Receipt from senior living facility	200,000
Interfund transfers	<u>(62,000)</u>
Net cash from noncapital financing activities	<u>1,157,835</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(171,534)
Payments on revenue bonds	(570,000)
Payments for capital acquisitions	<u>(14,556)</u>
Net cash from capital and related financing activities	<u>(756,090)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>53,435</u>
Net cash from investing activities	<u>53,435</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,517,456)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2011	<u>3,207,218</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2011	<u><u>\$ 1,689,762</u></u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss)	\$ (802,274)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	568,981
Receipt of miscellaneous income	74,684
Receipt of donations	81,370
Effects of changes in operating assets and liabilities	
Accounts receivable	(1,819,281)
Prepaid expenses	(61,710)
Inventory	(2,816)
Accounts payable	(68,951)
Accrued payroll	10,177
Claims payable	93,755
Compensated absences payable	<u>(46,571)</u>
NET CASH FROM OPERATING ACTIVITIES	<u><u>\$ (1,972,636)</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 3,693,000	\$ 3,693,000	\$ 3,427,399
State aid - patient care	5,559,000	5,559,000	3,244,179
Contributions from townships	185,000	185,000	183,853
Medicare	4,030,000	4,030,000	5,927,856
Total net patient service revenue	13,467,000	13,467,000	12,783,287
Other revenue			
Employee meals	7,000	7,000	10,126
Total other revenue	7,000	7,000	10,126
TOTAL CHARGES FOR SERVICES	\$ 13,474,000	\$ 13,474,000	\$ 12,793,413

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 271,700	\$ 271,700	\$ 235,588
Overtime	-	-	38,343
On call	-	-	500
Shift differential	-	-	231
Supervisory differential	-	-	38
Weekend pay	-	-	757
Premium holiday	-	-	384
Health benefits	1,131,800	1,131,800	102,285
Life insurance	25,000	25,000	986
FICA	481,200	481,200	22,255
IMRF	692,000	692,000	26,522
Deferred compensation	-	-	2,399
Unemployment tax	24,000	24,000	1,086
Uniform allowance	24,000	24,000	21,878
	<u>2,649,700</u>	<u>2,649,700</u>	<u>453,252</u>
Total salaries and benefits	\$ 2,649,700	\$ 2,649,700	\$ 453,252
Commodities and services			
Travel	\$ 3,900	\$ 3,900	\$ 1,309
Schools of instruction	9,900	9,900	5,048
Mileage - employee	1,600	1,600	1,584
Storm accommodations	-	-	292
Public notices	18,500	18,500	40,208
Memberships	18,400	18,400	10,384
Community relations	4,000	4,000	5,133
Maintenance - software	18,600	18,600	6,547
Maintenance - equipment	-	-	811
Postage	10,100	10,100	8,076
In-house copies	1,800	1,800	2,056
Telephone	19,000	19,000	23,135
Rental of equipment	13,000	13,000	9,701
Professional services	264,200	264,200	282,704
Chargeback	82,000	82,000	115,571
Commerical services	-	-	973
Background checks	4,300	4,300	(156)
Insurance premiums	26,700	26,700	-
Liability premiums	12,600	12,600	-
Miscellaneous	-	-	2,353
Workers' compensation - medical	75,100	75,100	250,357
Workers' compensation - salary reimbursements	12,500	12,500	34,626
State provider fee	103,300	103,300	104,025
Medical expense	2,400	2,400	4,236
Loss on bad debts	10,000	10,000	-
	<u>711,900</u>	<u>711,900</u>	<u>908,973</u>
Total commodities and services	\$ 711,900	\$ 711,900	\$ 908,973

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 22,370
Periodicals and subscriptions	600	600	9,784
Total supplies and materials	<u>\$ 29,900</u>	<u>\$ 29,900</u>	<u>\$ 32,154</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 210,600	\$ 210,600	\$ 172,948
Overtime	-	-	10,564
On call	-	-	350
Premium holiday	-	-	926
Shift differential	-	-	128
Extra duty pay	-	-	30
Weekend pay	-	-	603
FICA	-	-	12,659
IMRF	-	-	17,374
Health insurance	-	-	49,637
Life insurance	-	-	797
Unemployment	-	-	494
Total salaries and benefits	<u>210,600</u>	<u>210,600</u>	<u>266,510</u>
Commodities and services			
Professional services	<u>676,400</u>	<u>676,379</u>	<u>738,600</u>
Supplies and materials			
Supplies	<u>6,800</u>	<u>6,800</u>	<u>6,817</u>
Total rehabilitation	<u>\$ 893,800</u>	<u>\$ 893,779</u>	<u>\$ 1,011,927</u>
Social services			
Salaries and benefits			
Salaries	\$ 159,000	\$ 159,000	\$ 157,217
Overtime	-	-	2,434
On call	-	-	2,264
Supervisory differential	-	-	91
Weekend	-	-	20
FICA	-	-	11,570
IMRF	-	-	15,153
Health insurance	-	-	27,468
Life insurance	-	-	648
Unemployment	-	-	400
Total salaries and benefits	<u>159,000</u>	<u>159,000</u>	<u>217,265</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 4,000	\$ 4,000	\$ 1,094
Community relations	15,000	15,000	1,782
Outings	4,000	4,000	2,019
Total commodities and services	23,000	23,000	4,895
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 182,500	\$ 182,500	\$ 222,160
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 131,762
Overtime	-	-	587
Shift differential	-	-	1,230
Weekend pay	-	-	694
Premium holiday	-	-	368
FICA	-	-	9,602
IMRF	-	-	11,627
Health insurance	-	-	17,088
Life insurance	-	-	648
Unemployment	-	-	647
Total salaries and benefits	138,300	138,300	174,253
Commodities and services			
Professional services	2,600	2,600	5,178
Outings	2,100	2,100	1,097
Resident events	-	-	4,910
Total commodities and services	4,700	4,700	11,185
Supplies and materials			
Supplies	3,600	3,600	5,596
Total patient activities	\$ 146,600	\$ 146,600	\$ 191,034
Dietary			
Salaries and benefits			
Salaries	\$ 579,800	\$ 579,800	\$ 557,055
Overtime	-	-	12,566
Shift differential	-	-	7,957
Supervisory differential	-	-	132
Extra duty pay	-	-	942

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,174
Premium holiday	-	-	4,487
FICA	-	-	43,314
IMRF	-	-	44,403
Health insurance	-	-	81,530
Life insurance	-	-	3,024
Unemployment	-	-	3,622
Total salaries and benefits	<u>579,800</u>	<u>579,800</u>	<u>765,206</u>
Commodities and supplies			
Professional services	<u>21,500</u>	<u>21,500</u>	<u>26,752</u>
Supplies and materials			
Supplies	3,400	3,400	37,311
Chemicals	1,600	1,600	9,953
Groceries	514,800	514,800	525,675
Supplements	<u>63,000</u>	<u>63,000</u>	<u>61,841</u>
Total supplies and materials	<u>582,800</u>	<u>582,800</u>	<u>634,780</u>
Total dietary	<u>\$ 1,184,100</u>	<u>\$ 1,184,100</u>	<u>\$ 1,426,738</u>
Nursing			
Salaries and benefits			
Salaries	\$ 4,513,900	\$ 4,513,900	\$ 4,086,737
Overtime	-	-	288,187
On call	-	-	2,450
Workers' compensation	-	-	11,170
Shift differential	-	-	186,903
Supervisory differential	-	-	13,203
Extra duty pay	-	-	62,001
Weekend pay	-	-	27,696
Recruitment	4,000	4,000	12,733
Point bonus	3,500	3,500	3,920
Premium holiday	-	-	35,731
FICA	-	-	348,321
IMRF	-	-	421,598
Health insurance	-	-	550,460
Life insurance	-	-	15,729
Unemployment	-	-	16,520
Uniform allowance	-	-	135
Total salaries and benefits	<u>4,521,400</u>	<u>4,521,400</u>	<u>6,083,494</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 145,000	\$ 145,000	\$ 473,573
Rental of equipment	35,000	35,000	60,711
Professional services	138,600	138,600	157,750
Outings	800	800	2,527
Resident entertainment	3,800	3,800	7,527
Drugs	212,000	212,000	251,639
Total commodities and supplies	535,200	535,200	953,727
Supplies and materials			
Supplies	345,700	345,700	381,868
Total nursing	\$ 5,402,300	\$ 5,402,300	\$ 7,419,089
Environmental services			
Salaries and benefits			
Salaries	\$ 298,500	\$ 298,500	\$ 295,994
Overtime	-	-	1,635
Supervisory differential	-	-	72
Shift differential	-	-	1,228
Extra duty pay	-	-	140
Weekend pay	-	-	2,771
Premium holiday	-	-	2,100
FICA	-	-	21,264
IMRF	-	-	28,789
Health insurance	-	-	94,312
Life insurance	-	-	2,268
Unemployment	-	-	1,620
Total salaries and benefits	298,500	298,500	452,193
Commodities and supplies			
Commercial services	200,100	200,100	213,137
Supplies and materials			
Supplies	62,300	62,300	76,726
Linens	200	200	22
Total supplies and materials	62,500	62,500	76,748
Total environmental services	\$ 561,100	\$ 561,100	\$ 742,078

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
NURSING HOME FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 111,500	\$ 111,500	\$ 83,602
Overtime	-	-	17,810
On call	-	-	8,673
Weekend pay	-	-	72
Shift differential	-	-	12
Premium holiday	-	-	35
FICA	-	-	7,828
IMRF	-	-	9,859
Health insurance	-	-	18,182
Life insurance	-	-	324
Unemployment	-	-	254
Total salaries and benefits	<u>111,500</u>	<u>111,500</u>	<u>146,651</u>
Commodities and services			
Maintenance - vehicles	3,000	3,000	1,567
Maintenance - building	35,000	35,000	42,726
Maintenance - equipment	19,500	19,500	19,634
Rental of equipment	1,500	1,500	1,050
Utilities	362,000	362,000	328,657
Commercial services	26,000	26,000	27,802
Total commodities and services	<u>447,000</u>	<u>447,000</u>	<u>421,436</u>
Supplies and materials			
Fuels and lubricants	1,400	1,400	1,794
Parts and materials	38,000	38,000	49,420
Total supplies and materials	<u>39,400</u>	<u>39,400</u>	<u>51,214</u>
Total maintenance	<u>\$ 597,900</u>	<u>\$ 597,900</u>	<u>\$ 619,301</u>
Capital improvements	<u>\$ 308,000</u>	<u>\$ 308,000</u>	<u>\$ 14,556</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2011

	Assets			
	Balances, January 1, 2011	Additions	Retirements	Balances, December 31, 2011
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	776,486	8,625	-	785,111
Furniture and fixtures	830,511	-	5,166	825,345
Equipment	968,328	5,931	6,944	967,315
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,755,846</u>	<u>\$ 14,556</u>	<u>\$ 12,110</u>	<u>\$ 14,758,292</u>

	Accumulated Depreciation			
	Balances, January 1, 2011	Additions	Retirements	Balances, December 31, 2011
Buildings	\$ 5,147,001	\$ 445,710	\$ -	\$ 5,592,711
Improvements	334,421	43,186	-	377,607
Furniture and fixtures	719,878	20,277	4,720	735,435
Equipment	628,458	59,808	6,944	681,322
	<u>\$ 6,829,758</u>	<u>\$ 568,981</u>	<u>\$ 11,664</u>	<u>\$ 7,387,075</u>

	Net Asset Value
Buildings	\$ 6,583,818
Improvements	407,504
Furniture and fixtures	89,910
Equipment	285,993
Construction in progress	3,992
	<u>\$ 7,371,217</u>

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- *Medical Insurance Fund*- to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.
- *Tort and Liability Insurance Fund* - to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS			
Cash and investments	\$ 1,403,935	\$ 4,788,176	\$ 6,192,111
Receivables			
Property taxes	-	1,050,000	1,050,000
Accounts	7,150	8,646	15,796
Accrued interest	-	472	472
Prepaid items	14,374	-	14,374
	<u>1,425,459</u>	<u>5,847,294</u>	<u>7,272,753</u>
LIABILITIES			
Accounts payable	9,975	29,052	39,027
Claims payable	-	140,900	140,900
Flexible benefits payable	20,632	-	20,632
Deferred property taxes	-	1,050,000	1,050,000
Deferred revenue	348,955	-	348,955
	<u>379,562</u>	<u>1,219,952</u>	<u>1,599,514</u>
NET ASSETS			
Unrestricted	<u>1,045,897</u>	<u>4,627,342</u>	<u>5,673,239</u>
TOTAL NET ASSETS	<u>\$ 1,045,897</u>	<u>\$ 4,627,342</u>	<u>\$ 5,673,239</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES			
Charges for services	\$ 5,008,643	\$ 136,341	\$ 5,144,984
OPERATING EXPENSES			
Operations			
Commodities and services	4,941,524	460,927	5,402,451
Total operating expenses	4,941,524	460,927	5,402,451
OPERATING INCOME (LOSS)	67,119	(324,586)	(257,467)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	-	943,947	943,947
Investment income	3,460	19,612	23,072
Total nonoperating revenues (expenses)	3,460	963,559	967,019
CHANGE IN NET ASSETS	70,579	638,973	709,552
NET ASSETS, JANUARY 1, 2011	975,318	3,988,369	4,963,687
NET ASSETS, DECEMBER 31, 2011	\$ 1,045,897	\$ 4,627,342	\$ 5,673,239

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 5,006,102	\$ 137,051	\$ 5,143,153
Payments to suppliers	(4,958,733)	(750,516)	(5,709,249)
Net cash from operating activities	<u>47,369</u>	<u>(613,465)</u>	<u>(566,096)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipt of general property taxes	-	943,947	943,947
Net cash from noncapital financing activities	<u>-</u>	<u>943,947</u>	<u>943,947</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	3,460	22,137	25,597
Net cash from investing activities	<u>3,460</u>	<u>22,137</u>	<u>25,597</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	50,829	352,619	403,448
CASH AND CASH EQUIVALENTS, JANUARY 1, 2011	<u>1,353,106</u>	<u>4,435,557</u>	<u>5,788,663</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2011	<u>\$ 1,403,935</u>	<u>\$ 4,788,176</u>	<u>\$ 6,192,111</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 67,119	\$ (324,586)	\$ (257,467)
Effects of changes in operating assets and liabilities			
Accounts receivable	(2,541)	710	(1,831)
Prepaid expenses	(14,374)	-	(14,374)
Accounts payable	(2,889)	(23,935)	(26,824)
Claims payable	-	(265,654)	(265,654)
Deferred revenue	54	-	54
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 47,369</u>	<u>\$ (613,465)</u>	<u>\$ (566,096)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,000,000	\$ 1,000,000	\$ 1,157,445
Contributions - employers	3,930,000	3,930,000	3,690,273
Contributions - nonemployees	110,000	110,000	160,925
Total operating revenues	<u>5,040,000</u>	<u>5,040,000</u>	<u>5,008,643</u>
OPERATING EXPENSES			
Commodities and services	5,049,000	5,049,000	4,941,524
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>5,050,000</u>	<u>5,050,000</u>	<u>4,941,524</u>
OPERATING INCOME (LOSS)	<u>(10,000)</u>	<u>(10,000)</u>	<u>67,119</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	10,000	10,000	3,460
Total nonoperating revenues (expenses)	<u>10,000</u>	<u>10,000</u>	<u>3,460</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>70,579</u>
NET ASSETS, JANUARY 1, 2011			<u>975,318</u>
NET ASSETS, DECEMBER 31, 2011			<u><u>\$ 1,045,897</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 MEDICAL INSURANCE FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	12,000	12,000	12,500
Insurance premiums	4,990,000	4,990,000	4,851,574
Insurance reimbursements	-	-	45,948
Employee assistance program	12,000	12,000	10,500
Wellness program	33,000	33,000	21,002
Other commodities and services	1,000	1,000	-
Total commodities and services	5,049,000	5,049,000	4,941,524
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 5,050,000	\$ 5,050,000	\$ 4,941,524

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 33,571
Settlement reimbursement	-	-	2,163
Miscellaneous	53,000	53,000	100,607
	<hr/>		
Total operating revenues	88,000	88,000	136,341
<hr/>			
OPERATING EXPENSES			
Commodities and services	799,000	834,000	460,927
Supplies and materials	1,000	1,000	-
	<hr/>		
Total operating expenses	800,000	835,000	460,927
<hr/>			
OPERATING INCOME (LOSS)	(712,000)	(747,000)	(324,586)
<hr/>			
NONOPERATING REVENUES (EXPENSES)			
Property taxes	874,000	874,000	943,947
Investment income	60,000	60,000	19,612
	<hr/>		
Total nonoperating revenues (expenses)	934,000	934,000	963,559
<hr/>			
CHANGE IN NET ASSETS	<u>\$ 222,000</u>	<u>\$ 187,000</u>	638,973
<hr/>			
NET ASSETS, JANUARY 1, 2011			<u>3,988,369</u>
<hr/>			
NET ASSETS, DECEMBER 31, 2011			<u>\$ 4,627,342</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
TORT AND LIABILITY INSURANCE FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	385
Professional services	100,000	100,000	87,506
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	90,879
Commercial services	2,000	2,000	10,568
Risk abatement	15,000	15,000	2,822
Judgment and claims	125,000	125,000	52,395
Claims administration	25,000	25,000	23,520
Hazard mitigation	-	-	14,204
Workers' compensation claims and settlements	310,000	345,000	21,870
Unemployment claims	50,000	50,000	111,102
Workers' compensation salary reimbursements	50,000	50,000	45,661
Court costs	2,000	2,000	15
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	799,000	834,000	460,927
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 800,000	\$ 835,000	\$ 460,927

(See independent auditor's report.)



FIDUCIARY FUNDS



AGENCY FUNDS

- **County Collector Fund** - to account for the collection and payment, to the taxing bodies, of current property taxes collected by the County on behalf of the taxing bodies.
- **Special Drainage Fund** - to account for the collection and payment, to the Special Drainage Districts, of special taxes collected by the County on behalf of the Special Drainage Districts.
- **Treasurer's Special Fund** - to account for the collection and payment of monies received from tax redemptions, condemnations, restitution, domestic violence, estate, and inheritance taxes. It is also for the collection and payment of tax money received under protest or under appeal. The money is remitted to the appropriate parties when full payment has been received or settlements decided.
- **Mobile Home Tax Fund** - to account for the collection and payment, to the taxing bodies, of mobile home taxes collected by the County on behalf of the taxing bodies.
- **Tax Indemnity Fund** - to account for the collection and payment of tax indemnity fees. The money is remitted to indemnify affected parties should an error be made in the tax sale process.
- **Tax Sale in Error Fund** - to account for the collection and payment of fees related to property taxes sold at the annual delinquent tax sale. These monies are used to reimburse any tax buyers who bought taxes that were sold in error.
- **Circuit Clerk Fund** - to account for the collection and payment of monies received from court related business. The monies are remitted either to the appropriate governmental unit or the payee pending court disposition.
- **Township Bridges Fund** - to account for the collection and payment, to the townships, of monies received from the State of Illinois on behalf of the townships.
- **Township Motor Fuel Tax Fund** - to account for the collection and payment, to the townships, of State gasoline taxes collected by the County on behalf of the townships.
- **Regional Superintendent of Schools Fund** - to account for the collection and payment, to the school districts, of monies received from the State of Illinois on behalf of the school districts.
- **Nursing Home Residents' Accounts Fund** - to account for the collection and payment of money allocated from a portion of residents' social security checks and other monies which the residents may spend for personal items.
- **Tax Sale Redemption Account Fund** - to account for the collection and payment of monies received by the County Clerk for the redemption of property taxes sold at tax sale.
- **Passport Account Fund** - to account for the collection and payment of monies by the County Clerk, on behalf of the Federal Government, for facilitating passport applications for citizens.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2011

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,427,415
Receivables	
Accounts	83,272
Accrued interest	<u>267</u>
TOTAL ASSETS	<u><u>\$ 6,510,954</u></u>
LIABILITIES	
Due to others	<u>\$ 6,510,954</u>
TOTAL LIABILITIES	<u><u>\$ 6,510,954</u></u>

*Aggregate - See pages 190 through 194.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 6,149,627	\$ 212,051,123	\$ 211,773,335	\$ 6,427,415
Accounts receivable	86,821	83,272	86,821	83,272
Accrued interest receivable	1,313	267	1,313	267
TOTAL ASSETS	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
LIABILITIES				
Due to others	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
TOTAL LIABILITIES	\$ 6,237,761	\$ 212,134,662	\$ 211,861,469	\$ 6,510,954
1. County Collector				
ASSETS				
Cash and investments	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
TOTAL ASSETS	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
LIABILITIES				
Due to others	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
TOTAL LIABILITIES	\$ 201,486	\$ 195,585,693	\$ 195,504,946	\$ 282,233
2. Special Drainage				
ASSETS				
Cash and investments	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
TOTAL ASSETS	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
LIABILITIES				
Due to others	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739
TOTAL LIABILITIES	\$ 56,360	\$ 75,711	\$ 56,332	\$ 75,739

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
TOTAL ASSETS	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
LIABILITIES				
Due to others	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
TOTAL LIABILITIES	\$ 1,147,591	\$ 3,948,895	\$ 4,157,231	\$ 939,255
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 328	\$ 97,872	\$ 98,165	\$ 35
TOTAL ASSETS	\$ 328	\$ 97,872	\$ 98,165	\$ 35
LIABILITIES				
Due to others	\$ 328	\$ 97,872	\$ 98,165	\$ 35
TOTAL LIABILITIES	\$ 328	\$ 97,872	\$ 98,165	\$ 35
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
TOTAL ASSETS	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
LIABILITIES				
Due to others	\$ 454,542	\$ 21,761	\$ -	\$ 476,303
TOTAL LIABILITIES	\$ 454,542	\$ 21,761	\$ -	\$ 476,303

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
TOTAL ASSETS	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
LIABILITIES				
Due to others	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
TOTAL LIABILITIES	\$ 400,262	\$ 39,308	\$ 7,352	\$ 432,218
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
TOTAL ASSETS	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
LIABILITIES				
Due to others	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
TOTAL LIABILITIES	\$ 2,111,833	\$ 6,222,490	\$ 6,150,862	\$ 2,183,461
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
TOTAL ASSETS	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
LIABILITIES				
Due to others	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404
TOTAL LIABILITIES	\$ 15,381	\$ 165,054	\$ 165,031	\$ 15,404

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,377,702	\$ 1,115,578	\$ 1,079,797	\$ 1,413,483
Accounts receivable	86,821	83,272	86,821	83,272
Accrued interest receivable	1,313	267	1,313	267
TOTAL ASSETS	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
LIABILITIES				
Due to others	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
TOTAL LIABILITIES	\$ 1,465,836	\$ 1,199,117	\$ 1,167,931	\$ 1,497,022
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
TOTAL ASSETS	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
LIABILITIES				
Due to others	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
TOTAL LIABILITIES	\$ 173,463	\$ 531,783	\$ 506,222	\$ 199,024
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
TOTAL ASSETS	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
LIABILITIES				
Due to others	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665
TOTAL LIABILITIES	\$ 38,657	\$ 185,227	\$ 176,219	\$ 47,665

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES (Continued)
 AGENCY FUNDS

For the Year Ended December 31, 2011

	Balances, January 1, 2011	Additions	Deductions	Balances, December 31, 2011
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
TOTAL ASSETS	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
LIABILITIES				
Due to others	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
TOTAL LIABILITIES	\$ 171,822	\$ 4,051,753	\$ 3,861,066	\$ 362,509
13. Passport Account				
ASSETS				
Cash and investments	\$ 200	\$ 9,998	\$ 10,112	\$ 86
TOTAL ASSETS	\$ 200	\$ 9,998	\$ 10,112	\$ 86
LIABILITIES				
Due to others	\$ 200	\$ 9,998	\$ 10,112	\$ 86
TOTAL LIABILITIES	\$ 200	\$ 9,998	\$ 10,112	\$ 86

(See independent auditor's report.)



**SUPPLEMENTARY
FINANCIAL INFORMATION**



**CAPITAL ASSETS
USED IN THE OPERATION OF
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY

December 31, 2011

FUNCTION AND ACTIVITY	Land	Land	Building	Building	Vehicles
	Land	Improvement	Improvement	Improvement	
GENERAL GOVERNMENT					
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 530,577	\$ -
Government center	3,560,366	1,014,866	250,000	31,839	-
Maintenance garage	56,980	21,812	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	144,681	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Planning and zoning	-	-	-	-	34,084
Treasurer	-	-	-	-	-
Facilities management	-	-	-	-	53,756
Other	-	-	-	-	-
Total general government	3,659,530	1,036,678	4,536,300	707,097	104,436
PUBLIC SAFETY					
Judiciary	40	118,860	175,000	3,698,563	-
Circuit Clerk	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,625,520	1,357,289
Miller Road Tower	6,000	-	-	-	-
States' attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	38,186
Court services	-	-	-	-	69,242
Total public safety	307,540	118,860	3,877,953	5,324,083	1,464,717
HIGHWAYS AND STREETS					
Highway	684	-	2,378,238	39,247	2,016,252
Highway - off-site	13,993	-	112,837	-	-
Total highways and streets	14,677	-	2,491,075	39,247	2,016,252
HEALTH AND WELFARE					
Health	488,815	31,553	4,266,887	25,657	115,315
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	205,071	-
Community outreach	-	-	5,282,836	319,580	-
Veteran's Assistance Commission	-	-	-	-	59,558
Total health and welfare	568,815	31,553	11,966,086	550,308	174,873
TOTAL	\$ 4,550,562	\$ 1,187,091	\$ 22,871,414	\$ 6,620,735	\$ 3,760,278

Equipment	Intangibles	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,017
-	-	-	-	-	-	-	-	4,857,071
-	-	-	-	-	-	-	-	171,418
-	-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	-	2,960,388
84,351	-	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	-	84,351
653,772	-	-	-	-	-	-	-	653,772
362,346	-	-	-	-	-	-	-	362,346
-	-	-	-	-	-	-	-	34,084
11,276	-	-	-	-	-	-	-	11,276
135,405	105,000	-	-	-	-	-	-	294,161
429,273	-	9,192,237	-	-	-	-	-	9,621,510
1,760,774	105,000	9,192,237	-	-	-	-	-	21,102,052
-	-	6,658,956	-	-	-	-	-	10,651,419
115,468	-	-	-	-	-	-	-	115,468
541,737	-	-	-	-	-	-	-	7,528,999
-	-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	-	29,840
10,074	-	-	-	-	-	-	-	48,260
99,582	38,803	-	-	-	-	-	-	207,627
881,052	38,803	6,658,956	-	-	-	-	-	18,671,964
1,779,964	-	-	13,224,849	1,564,446	31,994,752	1,119,194	813,269	54,930,895
-	-	-	-	-	-	-	-	126,830
1,779,964	-	-	13,224,849	1,564,446	31,994,752	1,119,194	813,269	55,057,725
205,842	-	-	-	-	-	-	-	5,134,069
-	-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	-	1,168,934
-	-	-	-	-	-	-	-	5,602,416
-	-	-	-	-	-	-	-	59,558
205,842	-	-	-	-	-	-	-	13,497,477
\$ 4,627,632	\$ 143,803	\$ 15,851,193	\$ 13,224,849	\$ 1,564,446	\$ 31,994,752	\$ 1,119,194	\$ 813,269	\$ 108,329,218

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended December 31, 2011

	Balances, January 1, 2011, Restated	Additions and Transfers	Retirements and Transfers	Balances, December 31, 2011
FUNCTION AND ACTIVITY				
GENERAL GOVERNMENT				
Administration	\$ 9,939,605	\$ -	\$ -	\$ 9,939,605
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
IMO	653,772	-	-	653,772
County Clerk and Recorder	379,896	-	17,550	362,346
Planning	34,084	-	-	34,084
Treasurer	11,276	-	-	11,276
Facilities management	294,161	-	-	294,161
Other	644,214	8,977,296	-	9,621,510
Total general government	12,142,306	8,977,296	17,550	21,102,052
PUBLIC SAFETY				
Judiciary	3,992,463	6,658,956	-	10,651,419
Circuit Clerk	115,468	-	-	115,468
Sheriff	7,639,507	305,565	410,073	7,534,999
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	39,560	38,188	29,488	48,260
Court services	207,627	-	-	207,627
Total public safety	12,108,816	7,002,709	439,561	18,671,964
HIGHWAYS AND STREETS				
Highway	53,745,948	1,394,022	82,245	55,057,725
HEALTH AND WELFARE				
Health	12,284,143	36,297	51,455	12,268,985
Mental health	1,115,431	53,503	-	1,168,934
Veteran's Assistance Commission	26,718	32,840	-	59,558
Total health and welfare	13,426,292	122,640	51,455	13,497,477
TOTAL	\$ 91,423,362	\$ 17,496,667	\$ 590,811	\$ 108,329,218

(See independent auditor's report.)



**LONG-TERM DEBT
PAYABLE BY GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

LONG-TERM DEBT PAYABLE BY GOVERNMENTAL FUNDS
SCHEDULE OF GENERAL LONG-TERM DEBT

December 31, 2011

	Compensated Absences	Other Post-Employment Benefit	Unamortized Bond Premium	Series 2005			Series 2010A Build America Bonds	Series 2010B Recovery Zone Bonds	Totals
				Public Building Commission Lease Revenue Bonds					
Amount available for retirement of general long-term debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 953,130	\$ 275,560	\$ 1,228,690	
Amount to be provided for retirement of general long-term debt	1,954,158	48,033	22,181	1,068,750	8,636,870	5,694,440	17,424,432		
TOTAL	\$ 1,954,158	\$ 48,033	\$ 22,181	\$ 1,068,750	\$ 9,590,000	\$ 5,970,000	\$ 18,653,122		
GENERAL LONG-TERM DEBT									
Compensated absences payable	\$ 1,954,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,954,158	
Other postemployment benefit payable	-	48,033	-	-	-	-	-	48,033	
Unamortized bond premium	-	-	22,181	-	-	-	-	22,181	
Revenue bonds payable	-	-	-	1,068,750	-	-	-	1,068,750	
General obligation alternate revenue source bonds payable	-	-	-	-	9,590,000	5,970,000	-	15,560,000	
TOTAL	\$ 1,954,158	\$ 48,033	\$ 22,181	\$ 1,068,750	\$ 9,590,000	\$ 5,970,000	\$ 18,653,122		

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT

(See independent auditor's report.)
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SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2011

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 6,265	\$ 3,922,206	\$ 6,065,405	\$ 9,993,876
SPECIAL REVENUE				
Retirement	-	358,799	900,000	1,258,799
Public Building Administration	-	12,130	-	12,130
Public Building Maintenance	-	2,952,503	-	2,952,503
Public Building Commission Lease	-	97,310	154,613	251,923
Micrographics	-	211,670	-	211,670
Operations and Administration	-	78,887	-	78,887
Electronic Citation Fee	-	10,340	-	10,340
Tax Sale Automation	-	39,369	62,554	101,923
History Room	-	9,018	14,328	23,346
Data Fiber Optic Network	-	75,016	-	75,016
Child Support	-	41,103	-	41,103
Law Library	-	61,661	97,973	159,634
Court Automation	-	136,477	514,852	651,329
Drug Program	-	2,061	3,276	5,337
Documentation Storage	-	393,204	-	393,204
Court Security	-	130,644	207,578	338,222
Probation	-	170,989	388,414	559,403
Sheriff's Special Projects	-	219,235	137,980	357,215
Children's Waiting Room	-	3,993	6,345	10,338
Highway	200	2,977,086	842,107	3,819,393
Engineering	-	286,804	-	286,804
Aid to Bridges	-	1,112,406	714,250	1,826,656
County Motor Fuel Tax	-	1,249,691	1,504,480	2,754,171
Federal Highway Matching Tax	-	1,140,042	809,992	1,950,034
Health	1,230	1,590,022	-	1,591,252
Mental Health	100	2,545,258	-	2,545,358
Financial Aid	-	11,935	-	11,935
Community Services	-	20,185	-	20,185
Senior Services	-	405,383	-	405,383
Veteran's Assistance	-	301,073	-	301,073
Drug Court	-	102,512	162,879	265,391
Enhancement Drug Court	-	2,706	4,299	7,005
Total Special Revenue	1,530	16,749,512	6,525,920	23,276,962
DEBT SERVICE				
Build America Bonds	-	953,130	-	953,130
Recovery Zone Bonds	-	275,560	-	275,560
Total Debt Service	-	1,228,690	-	1,228,690

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2011

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ 848,347	\$ -	\$ 848,347
Courthouse Expansion	-	4,308,677	4,075,000	8,383,677
Broadband Grant	-	497,530	-	497,530
Special Projects	-	357,287	567,685	924,972
GIS Development	-	337,859	212,639	550,498
County Farm	-	758,925	-	758,925
Tollway Access Loan	-	472	749	1,221
Opportunity	-	751,538	2,419,490	3,171,028
Asset Replacement	-	1,177,020	1,870,144	3,047,164
Jail Expansion	-	476,698	-	476,698
Solid Waste Program	-	38,902	-	38,902
Total Capital Projects	-	9,553,255	9,145,707	18,698,962
ENTERPRISE				
Nursing Home	1,000	1,688,763	-	1,689,763
INTERNAL SERVICES				
Medical Insurance	-	1,403,935	-	1,403,935
Tort and Liability	-	2,527,633	2,260,543	4,788,176
Total Internal Services	-	3,931,568	2,260,543	6,192,111
TRUST AND AGENCY				
County Collector	-	282,233	-	282,233
Special Drainage	-	75,739	-	75,739
Treasurer's Special	-	939,255	-	939,255
Mobile Home Tax	-	35	-	35
Tax Indemnity	-	-	476,303	476,303
Tax Sale in Error	-	128,471	303,747	432,218
Circuit Clerk	-	2,088,436	95,025	2,183,461
Township Bridges	-	15,404	-	15,404
Township Motor Fuel Tax	-	805,989	607,494	1,413,483
Regional Superintendent of Schools	-	189,440	9,584	199,024
Nursing Home Residents' Accounts	-	47,665	-	47,665
Tax Redemption Account	-	362,509	-	362,509
Passport Account	-	86	-	86
Total Trust and Agency	-	4,935,262	1,492,153	6,427,415
TOTAL CASH AND INVESTMENTS	\$ 8,795	\$ 42,009,256	\$ 25,489,728	\$ 67,507,779

(See independent auditor's report.)



STATISTICAL SECTION

STATISTICAL SECTION

This part of the County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	201-210
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	211-214
Debt Capacity The schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	215-219
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	220-221
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	222-225

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Nine Fiscal Years

	2011	2010	2009	2008
GOVERNMENTAL ACTIVITIES				
Invested in capital assets, net of related debt	\$ 61,096,834	\$ 56,259,355	\$ 55,583,750	\$ 52,414,564
Restricted				
Broadband	133,644	-	-	-
Debt service	1,293,770	1,159,256	77,926	75,724
Retirement	1,259,705	1,614,342	1,685,429	2,077,112
Public buildings	2,879,094	-	-	-
Working cash	-	-	200,000	200,000
Specific purpose	456,252	-	-	-
Public safety	1,161,245	-	-	-
Highways and streets	10,487,160	9,006,961	7,835,584	8,024,721
Health and welfare	5,398,128	5,116,090	4,820,193	4,662,793
Culture and recreation	-	324,071	353,994	200,102
Unrestricted	25,455,543	32,659,232	31,838,600	29,547,331
TOTAL GOVERNMENTAL ACTIVITIES	\$ 109,621,375	\$ 106,139,307	\$ 102,395,476	\$ 97,202,347
BUSINESS-TYPE ACTIVITIES				
Invested in capital assets, net of related debt	\$ 4,098,423	\$ 4,069,985	\$ 4,049,099	\$ 4,075,292
Restricted				
Debt service	228,585	224,488	219,468	211,211
Unrestricted	4,508,166	5,159,156	6,057,570	6,405,066
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 8,835,174	\$ 9,453,629	\$ 10,326,137	\$ 10,691,569
PRIMARY GOVERNMENT				
Invested in capital assets, net of related debt	\$ 65,195,257	\$ 60,329,340	\$ 59,632,849	\$ 56,489,856
Restricted	23,297,583	17,445,208	15,192,594	15,451,663
Unrestricted	29,963,709	37,818,388	37,896,170	35,952,397
TOTAL PRIMARY GOVERNMENT	\$ 118,456,549	\$ 115,592,936	\$ 112,721,613	\$ 107,893,916

Note: In fiscal years 2010 and prior, the Forest Preserve District was included in the above figures as a blended component unit of the County. The Forest Preserve District was reclassified to a discretely presented component unit with the implementation of GASB Statement No. 61 in 2011.

Note: The County implemented GASB Statement No. 34 as of November 30, 2003. Information for prior years is not available.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

2007	2006	2005	2004	2003
\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193	\$ 38,490,240
-	-	-	-	-
70,175	80,285	775,877	858,407	1,866,935
2,130,590	2,265,219	2,457,141	2,577,519	1,898,277
-	-	89,455	100,249	112,291
200,000	200,000	200,000	200,000	200,270
-	-	-	-	-
-	-	77,452	46,513	41,728
6,291,184	5,628,427	4,324,286	3,038,425	2,283,790
4,398,312	5,394,127	1,971,138	1,760,336	1,674,984
178,097	176,696	322,062	191,275	198,071
28,058,942	25,043,237	22,651,912	17,273,769	17,181,500
\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686	\$ 63,948,086
\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033	\$ 3,752,926
193,064	240,854	277,088	246,689	252,625
6,169,418	6,024,273	5,539,715	5,552,730	5,569,607
\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452	\$ 9,575,158
\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226	\$ 42,243,166
13,461,422	13,985,608	10,494,499	9,019,413	8,528,971
34,228,360	31,067,510	28,191,627	22,826,499	22,751,107
\$ 99,246,961	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138	\$ 73,523,244

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Nine Fiscal Years

	2011	2010	2009	2008
EXPENSES				
Governmental activities				
General government	\$ 8,384,549	\$ 8,754,778	\$ 8,198,165	\$ 7,909,904
Public safety	19,951,449	19,000,920	17,807,255	17,023,178
Highways and streets	4,255,080	6,339,081	6,003,739	6,055,551
Health and welfare	10,512,778	10,524,078	9,895,849	9,133,614
Culture and recreation	-	782,196	729,881	643,781
Interest	792,451	298,371	189,670	209,380
Total governmental activities expenses	43,896,307	45,699,424	42,824,559	40,975,408
Business-type activities				
Nursing Home	13,758,665	13,818,596	13,195,888	12,459,778
Total business-type activities expenses	13,758,665	13,818,596	13,195,888	12,459,778
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 57,654,972	\$ 59,518,020	\$ 56,020,447	\$ 53,435,186
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 1,807,096	\$ 1,981,328	\$ 2,149,637	\$ 1,929,607
Public safety	5,298,434	5,267,385	5,255,877	5,361,292
Highways and streets	838,830	718,371	711,198	1,045,921
Health and welfare	1,073,576	1,197,185	1,272,169	1,149,547
Culture and recreation	-	52,236	288,543	105,175
Operating grants and contributions	7,108,374	8,028,174	7,716,006	6,970,975
Capital grants and contributions	9,490,376	2,654,562	1,596,221	1,620,751
Total governmental activities program revenues	25,616,686	19,899,241	18,989,651	18,183,268
Business-type activities				
Charges for services				
Nursing Home	12,793,413	12,841,211	12,559,028	12,573,067
Operating grants	-	-	100,000	-
Capital grants and contributions	81,370	45,341	30,030	24,704
Total business-type activities program revenues	12,874,783	12,886,552	12,689,058	12,597,771
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 38,491,469	\$ 32,785,793	\$ 31,678,709	\$ 30,781,039
NET (EXPENSES) REVENUES				
Governmental activities	\$ (18,279,621)	\$ (25,800,183)	\$ (23,834,908)	\$ (22,792,140)
Business-type activities	(883,882)	(932,044)	(506,830)	137,993
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (19,163,503)	\$ (26,732,227)	\$ (24,341,738)	\$ (22,654,147)

2007	2006	2005	2004	2003
\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337	\$ 6,283,868
17,083,655	13,983,617	13,275,064	12,070,205	11,079,869
6,116,954	4,869,907	4,794,335	4,948,410	3,669,841
8,164,383	7,915,061	7,701,639	7,343,987	6,841,230
651,422	491,038	593,708	631,019	510,481
251,616	260,506	202,864	127,226	200,640
39,806,854	35,433,200	33,369,479	34,139,184	28,585,929
13,752,146	11,710,240	10,764,615	10,099,010	9,473,201
13,752,146	11,710,240	10,764,615	10,099,010	9,473,201
\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194	\$ 38,059,130
\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840	\$ 2,259,523
5,546,988	4,905,680	4,598,516	4,288,478	3,966,083
1,783,835	653,625	707,840	459,245	621,457
1,418,617	1,250,735	1,185,436	1,081,624	1,060,714
161,399	122,437	317,553	76,318	46,728
7,474,063	6,638,966	6,400,501	6,458,073	5,878,431
500,705	1,222,700	125,252	146,827	158,351
19,009,006	17,107,491	15,700,666	14,483,405	13,991,287
13,499,941	11,584,838	10,622,796	9,921,607	9,490,936
-	-	-	-	-
-	-	-	-	-
13,499,941	11,584,838	10,622,796	9,921,607	9,490,936
\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012	\$ 23,482,223
\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)	\$ (14,594,642)
(252,205)	(125,402)	(141,819)	(177,403)	17,735
\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)	\$ (14,576,907)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Nine Fiscal Years

	2011	2010	2009	2008
GENERAL REVENUES AND OTHER				
CHANGES IN NET ASSETS				
Governmental activities				
Taxes				
Property	\$ 19,939,119	\$ 20,854,815	\$ 20,369,320	\$ 19,289,835
Replacement	534,140	624,174	577,432	684,460
Sales	6,630,611	5,857,559	5,722,826	7,961,634
Income	1,241,061	1,184,365	1,294,182	1,467,025
Other	145,563	361,076	86,694	94,996
Investment income	256,390	353,166	722,456	1,282,547
Miscellaneous	171,885	248,859	255,127	288,852
Gain (loss) on sale of capital assets	-	-	-	-
Transfers	62,000	60,000	-	-
Contributions	-	-	-	-
Total governmental activities	28,980,769	29,544,014	29,028,037	31,069,349
Business-type activities				
Investment income	52,743	85,687	24,352	176,236
Donations	200,000	-	-	-
Miscellaneous	74,684	33,849	117,046	55,517
Loss on sale of capital assets	-	-	-	-
Transfers	(62,000)	(60,000)	-	-
Contributions	-	-	-	-
Total business-type activities	265,427	59,536	141,398	231,753
TOTAL PRIMARY GOVERNMENT	\$ 29,246,196	\$ 29,603,550	\$ 29,169,435	\$ 31,301,102
CHANGE IN NET ASSETS				
Governmental activities	\$ 10,701,148	\$ 3,743,831	\$ 5,193,129	\$ 8,277,209
Business-type activities	(618,455)	(872,508)	(365,432)	369,746
TOTAL PRIMARY GOVERNMENT	\$ 10,082,693	\$ 2,871,323	\$ 4,827,697	\$ 8,646,955

Note: In fiscal years 2010 and prior, the Forest Preserve District was included in the above figures as a blended component unit of the County. The Forest Preserve District was reclassified to a discretely presented component unit with the implementation of GASB S-61 in 2011.

Note: The County implemented GASB S-34 as of November 30, 2003. Information for prior years is not available.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

2007	2006	2005	2004	2003
\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315	\$ 12,562,268
721,462	587,681	540,462	423,200	335,946
7,425,351	7,055,969	6,040,668	4,557,026	3,774,697
1,492,857	1,325,022	1,230,437	1,052,022	1,016,637
80,409	324,360	68,388	113,997	86,883
1,892,627	1,463,760	620,898	395,409	397,619
452,822	241,691	631,815	340,229	321,504
-	-	-	(1,878)	691,369
-	-	-	-	3,518,285
464,592	380,714	951,411	630,059	
30,169,462	26,572,706	24,019,654	20,663,379	22,705,208
458,852	391,419	270,835	85,639	101,237
-	-	-	-	-
6,120	3,189	6,334	13,758	5,503
-	-	(2,121)	(4,794)	-
-	-	-	-	-
26,840	74,535	66,794	46,094	30,520
491,812	469,143	341,842	140,697	137,260
\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076	\$ 22,842,468
\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600	\$ 8,110,566
239,607	343,741	200,023	(36,706)	154,995
\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894	\$ 8,265,561

DEKALB COUNTY, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2011	2010	2009	2008
GENERAL FUND				
Nonspendable	\$ 177,309	\$ -	\$ -	\$ -
Unrestricted				
Unassigned	11,351,661	-	-	-
Reserved	-	176,682	274,664	326,949
Unreserved	-	11,322,450	9,756,912	11,159,312
TOTAL GENERAL FUND	\$ 11,528,970	\$ 11,499,132	\$ 10,031,576	\$ 11,486,261
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 784,859	\$ -	\$ -	\$ -
Restricted for courthouse expansion project	6,713,787	-	-	-
Restricted for broadband	133,644	-	-	-
Restricted for debt service	1,308,496	-	-	-
Restricted for retirement	1,259,705	-	-	-
Restricted for public buildings	2,879,094	-	-	-
Restricted for specific purpose	856,186	-	-	-
Restricted for public safety	2,800,799	-	-	-
Restricted for highways and streets	10,464,922	-	-	-
Restricted for health and welfare	5,322,440	-	-	-
Unrestricted				
Assigned for capital purposes	9,356,610	-	-	-
Unassigned				
Special Revenue Funds	(417,213)	-	-	-
Reserved	-	33,419,470	16,482,049	17,202,449
Unreserved, reported in				
Special Revenue Funds				
Retirement	-	-	-	-
Public Building Maintenance	-	-	-	-
Highway and Streets	-	-	-	-
Health and Welfare	-	-	-	-
Tollway Access Loan	-	-	-	-
Other Governmental Funds	-	10,130,543	8,840,671	7,275,054
Debt Service Funds	-	-	-	-
Capital Project Funds	-	7,072,818	7,758,555	6,260,884
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 41,463,329	\$ 50,622,831	\$ 33,081,275	\$ 30,738,387

Note: The County implemented GASB S-54 for the year ended December 31, 2011.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

2007	2006	2005	2004	2003	2002
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
163,948	126,523	187,943	237,100	334,208	334,005
10,138,170	9,130,696	5,929,242	3,495,924	2,310,599	2,581,230
<u>\$ 10,302,118</u>	<u>\$ 9,257,219</u>	<u>\$ 6,117,185</u>	<u>\$ 3,733,024</u>	<u>\$ 2,644,807</u>	<u>\$ 2,915,235</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,709,423	13,995,129	14,545,952	13,508,073	3,225,103	3,846,618
-	-	-	-	-	11,601,476
-	-	-	-	1,898,277	-
1,323,641	3,182,654	2,764,364	746,722	712,743	-
-	-	-	-	1,487,890	-
-	-	-	-	2,692,121	-
-	-	(1,940,637)	(2,174,265)	-	-
3,637,136	2,958,298	2,554,189	2,103,798	6,600,900	-
-	545,877	552,127	-	-	-
9,568,069	6,133,923	6,020,710	5,414,753	3,450,503	2,906,828
<u>\$ 26,238,269</u>	<u>\$ 26,815,881</u>	<u>\$ 24,496,705</u>	<u>\$ 19,599,081</u>	<u>\$ 20,067,537</u>	<u>\$ 18,354,922</u>

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
REVENUES										
Taxes										
Property	\$ 18,991,393	\$ 19,938,916	\$ 20,657,216	\$ 19,652,256	\$ 19,354,142	\$ 15,793,457	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447
Replacement	534,140	624,173	577,432	684,459	510,500	587,682	540,461	423,200	335,946	355,285
Inheritance	145,563	327,978	53,570	64,950	80,000	291,112	35,098	80,557	52,580	29,644
Mobile home	8,962	-	9,186	9,961	12,000	9,633	2,823	9,759	13,046	9,089
Sales (.01)	277,062	289,622	313,647	396,626	375,000	390,609	381,663	438,242	381,734	320,326
Sales (.0025)	4,965,918	4,179,210	3,981,874	6,093,039	4,400,000	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097
Photo processing	-	-	-	-	-	-	-	-	-	18,490
Local use	232,499	203,329	190,301	227,450	210,000	211,390	186,045	172,715	145,976	149,102
State income	1,241,061	1,184,365	1,294,182	1,467,063	1,420,000	1,325,022	1,230,437	1,052,022	1,016,637	1,091,077
Games	-	1,098	1,125	1,215	1,000	1,248	1,290	1,374	-	-
Interest on property tax	-	-	-	-	-	17,697	17,697	-	-	-
Penalties on property tax	-	-	-	-	-	174,890	174,890	-	-	-
Licenses and permits	607,190	605,717	643,272	572,801	616,340	607,231	556,601	509,081	465,380	447,825
Intergovernmental	18,357,286	10,387,465	8,393,532	8,819,626	9,882,559	8,653,287	7,750,480	7,376,606	6,531,412	7,138,813
Charges for services	6,757,658	7,103,936	7,468,490	6,950,027	7,434,675	6,874,161	6,819,269	5,683,424	5,609,521	4,322,666
Fines and forfeits	860,030	797,610	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526
Investment income	256,390	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035
Miscellaneous	315,703	679,742	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338
Total revenues	53,550,855	46,676,327	46,007,625	47,743,039	47,813,192	42,779,527	38,198,210	34,524,839	32,085,359	30,242,760
EXPENDITURES										
General government	7,593,626	8,229,654	7,688,811	8,027,666	7,402,823	7,532,360	6,486,682	8,104,981	6,019,936	5,771,257
Public safety	18,635,039	18,080,320	17,629,153	16,692,909	16,807,319	14,153,841	12,832,471	11,865,884	11,215,976	10,158,400
Highways and streets	5,284,773	6,071,362	7,105,769	4,795,833	6,811,215	6,456,696	4,214,160	4,440,432	4,382,208	4,965,649
Health and welfare	8,640,987	9,372,188	9,541,855	8,632,398	8,861,947	7,884,146	7,351,812	7,223,777	6,861,620	6,483,056
Culture and recreation	-	948,806	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078
Debt service										
Principal	630,000	182,500	250,000	250,000	250,000	255,000	255,000	595,000	500,000	450,000
Interest	883,833	170,117	118,802	133,496	151,914	154,123	114,758	6,550	81,072	55,425
Other charges	-	-	-	-	-	-	300	-	-	-
Capital outlay	16,881,744	1,485,846	2,094,098	5,259,993	2,119,038	336,015	895,133	1,151,575	1,460,399	2,349,486
Total expenditures	58,550,002	44,540,793	45,155,211	44,396,803	43,822,917	37,323,202	32,758,410	33,923,483	30,966,427	31,898,351
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,999,147)	2,135,534	852,414	3,346,236	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 3,535,934	\$ 19,613,689	\$ 4,332,761	\$ 5,293,024	\$ 6,363,984	\$ 2,583,840	\$ 1,455,257	\$ 1,949,143	\$ 1,514,678	\$ 1,967,707
Transfers (out)	(3,473,934)	(19,553,689)	(4,332,761)	(4,746,042)	(6,343,984)	(2,583,840)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)
Payment to refunding escrow agent	-	-	-	-	(1,798,750)	-	-	-	-	-
Bonds issued	-	16,000,000	-	-	-	-	1,788,750	-	-	838,320
Premium (discount) on bonds issued	-	-	-	-	-	-	53,235	-	-	(843,939)
Sale of capital assets	40,653	79,800	35,789	6,050	40,750	-	-	18,405	692,958	124,261
Total other financing sources (uses)	102,653	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039
NET CHANGE IN FUND BALANCES	\$ (4,896,494)	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)

DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.69%	0.84%	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%
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Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Windfarm Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
2001	\$ 34,358,084	\$ 191,626,485	\$ 820,157,802	\$ 242,661,679	\$ 54,004,976	\$ 4,593,494	\$ -	\$ 1,347,402,520	0.8672	\$ 3,939,133,308	33.3333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	-	1,412,041,060	0.8669	4,126,290,942	33.3333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	-	1,505,881,225	0.8573	4,391,618,382	33.3333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	-	1,594,987,528	0.8679	4,603,552,416	33.3333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	-	1,789,728,468	0.0847	5,097,421,827	33.3333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	-	1,981,164,798	0.8668	5,658,892,587	33.3333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	-	2,159,978,861	0.8449	6,256,149,663	33.3333%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	-	2,247,577,841	0.8495	6,607,158,870	33.3333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	-	2,257,846,261	0.8539	6,773,538,783	33.3333%
2010	37,442,885	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	2,183,902,053	0.9052	6,551,706,159	33.3333%

Note: Property in the County is reassessed every four years. Property is assessed at 33% of actual value.

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
TAX RATES										
DeKalb County	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495	0.8539	0.90523
DeKalb County Forest Preserve District	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677	0.0678	0.06625	0.07000
	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126	0.9173	0.9202	0.9752
Townships	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116	11.6714	11.4773
Cities and villages	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029	9.9241	10.7197
Fire protection districts	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972	6.1057	6.4977
Park districts	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130	1.2128	1.3290
School districts	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061	86.5622	86.8882
Junior college districts	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001	2.1463	2.0004
Other districts	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097	2.6170	2.8025

TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION

121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109	115.6579	121.1597	122.6900
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SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT

0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%	0.79%	0.76%	0.79%
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Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2011			2002		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 12,151,249	1	0.54%	\$ 7,514,946	1	0.57%
Panduit Corporation	8,036,861	2	0.36%	7,448,439	2	0.57%
FGT Holdings LLC	7,522,255	3	0.33%	6,377,217	3	0.49%
NE DeKalb Portfolio LP	7,274,596	4	0.32%	5,335,077	4	0.41%
Ideal Industries Inc.	6,516,200	5	0.29%	5,051,948	5	0.38%
Northland Plaza Improvements LLC	6,135,015	6	0.27%	4,260,092	6	0.32%
Stone Prairie Corporation	6,040,351	7	0.27%	4,042,130	7	0.31%
DeKalb Area Retirement Center	5,969,074	8	0.27%	3,837,768	8	0.29%
DeKalb Genetics Corp	4,771,080	9	0.21%	3,634,069	9	0.28%
Fairview MSFP II LLC	4,545,512	10	0.20%	3,244,984	10	0.25%
	<u>\$ 68,962,193</u>		<u>3.06%</u>	<u>\$ 50,746,670</u>		<u>3.87%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2001	\$ 11,750,828	\$ 11,732,336	99.84%	618	\$ 11,732,954	99.85%
2002	12,303,637	12,302,888	99.99%	749	12,303,637	100.00%
2003	12,951,761	12,951,169	100.00%	592	12,951,761	100.00%
2004	13,740,376	13,739,854	100.00%	522	13,740,376	100.00%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%
2007	19,030,039	17,512,688	92.03%	16,781	17,529,469	92.11%
2008	20,201,608	18,519,686	91.67%	(10,316)	18,509,370	91.62%
2009	20,522,781	18,988,352	92.52%	9,328	18,997,680	92.57%
2010	19,430,392	19,305,990	99.36%	6,622.00	19,312,612	99.39%

Data Source

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Lease Revenue Bonds	Lease Revenue Bonds			
2002	\$ 840,000	\$ 2,497,500	\$ 7,856,250	\$ 11,193,750	0.004865280	\$ 124.73	
2003	840,000	2,497,500	7,492,500	10,830,000	0.004546502	118.28	
2004	340,000	2,371,250	7,113,750	9,825,000	0.003986405	104.48	
2005	-	3,887,500	12,082,500	15,970,000	0.006239246	163.52	
2006	-	3,741,250	11,662,500	15,403,750	0.005468314	153.82	
2007	-	1,788,750	5,366,250	7,155,000	0.002723661	67.30	
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37	
2009	-	1,441,250	4,323,750	5,765,000	0.002173844	53.71	
2010	16,000,000	1,258,750	3,776,250	21,035,000	0.008511852	200.03	
2011	15,560,000	1,068,750	3,206,250	19,835,000	0.008470835	188.54	

* See the schedule of Demographic and Economic Information on page 220 for personal income and population data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Sources

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2002	\$ 840,000	\$ 2,497,500	\$ 2,458,778	\$ 878,722	0.02%	\$ 9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.16
2008	-	1,617,500	-	1,617,500	0.03%	15.59
2009	-	1,441,250	-	1,441,250	0.02%	13.43
2010	16,000,000	1,258,750	-	17,258,750	0.26%	164.12
2011	15,560,000	1,068,750	1,228,690	15,400,060	0.24%	146.39

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 211 for property value data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2011

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ -	100.00%	\$ -
Townships	-	100.00%	-
Cities and villages	62,381,000	91.33%	56,973,030
Park districts	11,834,965	58.16%	6,883,221
Other districts	-	100.00%	-
School districts	835,257,215	23.24%	194,123,374
Junior college districts	<u>343,946,243</u>	6.04%	<u>20,767,034</u>
Total overlapping debt	<u>1,253,419,423</u>		<u>278,746,659</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$1,253,419,423</u></u>		<u><u>\$ 278,746,659</u></u>

* Determined by ratio of assessed value of property subject to taxation in overlapping unit to value of property subject to taxation in the County.

** Amount in column (2) multiplied by amount in column (1).

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Legal debt limit	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 61,710,701
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 61,710,701
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal debt margin calculation for fiscal 2011

Assessed value - 2010	\$ 2,146,459,168
Legal debt margin	<u>2.875%</u>
Debt limit	61,710,701
Debt applicable to limit	-
None	-
Legal debt margin	<u>\$ 61,710,701</u>

Data Source

County Treasurer

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2002	\$ 9,169,544	\$ 8,021,079	\$ 1,148,465	\$ 363,750	\$ 409,938	\$ 1.48	
2003	9,597,676	8,448,515	1,149,161	379,000	392,453	1.49	
2004	10,021,004	9,094,261	926,743.00	378,750	374,298	1.23	
2005	10,899,965	9,689,362	1,210,603	397,500	452,881	1.42	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	
2007	13,506,061	12,583,812	922,249	900,000	533,886	0.64	
2008	12,586,990	11,950,186	636,804	513,750	219,679	0.87	
2009	12,683,680	12,433,589	250,091	528,750	201,654	0.34	
2010	12,960,747	13,031,682	(70,935)	547,500	183,002	(0.10)	
2011	13,120,840	13,026,706	94,134	570,000	162,532	0.13	

Note: Details of the County's outstanding debt can be found in the notes to financial statements. Operating expenses do not include interest or depreciation.

* This schedule includes the portion of the PBC Lease Revenue Bonds that is being repaid by the DeKalb County Nursing Home user fees.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(5) Personal Income	(1) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
2002	89,743	\$ 2,300,741,291	\$ 25,637	6.9%	28.4	16,793
2003	91,561	2,382,050,976	26,016	5.9%	N/A	17,077
2004	94,041	2,464,626,528	26,208	4.9%	N/A	17,555
2005	97,665	2,712,938,370	27,778	5.3%	N/A	18,132
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795
2007	103,729	2,917,896,770	28,130	4.6%	N/A	18,436
2008	106,321	2,626,979,268	24,708	7.4%	N/A	18,732
2009	107,333	2,651,983,764	24,708	10.4%	23.1	18,000
2010*	105,160	2,471,260,000	23,500	9.8%	27.2	18,000
2011	105,201	2,341,563,858	22,258	8.5%	29.3	17,800

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

Data Sources

- (1) U.S. Census Bureau
- (2) County Superintendent of Schools - Public and Private
- (3) Illinois Department of Employment Security
- (4) U.S. Department of Commerce - Bureau of Economic Analysis
- (5) Calculated field: population x per capita income

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Seven Years Ago

2011			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	4,648	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,443	Kishwaukee Health System	2	1,100
DeKalb School District	3	871	DeKalb School District	3	650
3M	4	596	Wal-Mart Super Center	4	600
DeKalb County Government	5	552	DeKalb County Government	5	504
Sycamore School District	6	515	IDEAL Industries	6	450
Kishwaukee College	7	500	Sycamore School District	7	450
Target Distribution Center	8	494	Alloyd	8	375
Wal-Mart Super Center	9	475	City of DeKalb	9	266
HyVee	10	360	3M	10	250

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

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS
FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005
GENERAL GOVERNMENT				
County board	2.00	2.00	2.00	2.00
Finance	6.50	6.50	6.80	6.80
Information management	9.50	9.50	10.20	10.20
Assessments	6.00	6.00	6.00	6.00
County clerk and recorder	10.67	10.67	10.67	10.67
Elections	3.83	3.83	3.83	3.83
Planning and zoning	5.48	5.35	5.35	5.60
Regional office of education	2.27	1.77	1.77	1.00
Treasurer	5.00	5.00	5.00	5.00
Facilities management	8.00	8.00	9.00	9.00
Subtotal General Government	59.25	58.62	60.62	60.10
PUBLIC SAFETY				
Circuit Clerk	20.50	20.50	20.50	21.50
Coroner/ESDA	2.00	2.00	2.60	2.60
Judiciary/judiciary comm/drug ct	7.00	7.05	7.30	7.30
Sheriff - admin/patrol/det	47.50	47.50	48.50	47.50
Sheriff - communications	14.40	25.00	25.00	26.00
Sheriff - corrections	16.30	17.30	17.30	19.30
Sheriff - court security	4.00	4.00	4.00	4.00
State's attorney	18.00	18.00	18.50	21.50
Public defender	7.50	8.00	8.00	9.00
Court services/probation	13.00	15.00	15.00	15.00
Drug court	0.00	0.00	0.00	0.00
Subtotal Public Safety	150.20	164.35	166.70	173.70
HIGHWAYS AND STREETS				
	25.50	25.50	25.50	25.50
HEALTH AND WELFARE				
Community services	3.50	3.50	3.50	3.50
Mental health	2.00	2.00	2.00	2.00
Public health and solid waste	82.15	82.15	82.05	83.05
Rehab and nursing	146.40	150.28	151.37	153.23
Veteran's assistance	0.00	0.00	0.00	0.00
Subtotal Health and Welfare	234.05	237.93	238.92	241.78
CULTURE AND RECREATION				
Forest preserve	5.60	5.60	5.60	5.60
History room	0.00	0.00	0.30	0.30
Subtotal Culture and Recreation	5.60	5.60	5.90	5.90
TOTAL	474.60	492.00	497.64	506.98

Data Sources

DeKalb County Budget Book and Annual Financial Report

2006	2007	2008	2009	2010	2011
2.56	2.56	2.56	2.56	2.56	2.00
7.00	7.00	7.00	7.15	7.15	7.10
10.20	10.20	11.00	10.00	10.00	10.00
6.00	7.00	7.00	7.00	7.00	6.50
10.67	10.67	12.00	12.00	12.00	10.00
3.83	3.83	3.00	3.00	3.00	3.00
5.60	5.60	5.60	5.60	5.60	5.20
1.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00	4.70
9.00	9.00	10.00	10.00	10.00	9.47
60.86	62.86	65.16	64.31	64.31	59.97
21.50	22.25	23.75	23.75	23.75	23.75
2.60	2.60	2.60	2.60	2.60	2.60
7.30	8.80	8.80	8.55	8.55	7.00
47.50	47.00	48.00	49.00	50.00	47.00
26.00	26.00	26.00	26.00	26.00	25.00
22.00	28.00	28.00	26.00	26.00	26.00
4.00	4.00	4.00	5.00	5.00	6.00
22.50	23.00	22.00	22.00	22.00	22.00
9.00	9.00	9.00	9.25	9.25	9.00
15.00	15.00	16.00	17.00	17.00	17.00
0.00	0.00	0.00	0.00	0.00	4.00
177.40	185.65	188.15	189.15	190.15	189.35
25.50	25.50	25.50	25.50	25.50	24.00
3.50	3.50	3.50	3.50	6.00	3.50
2.00	2.00	2.00	2.00	2.00	1.50
82.35	82.85	81.55	79.00	79.00	75.50
153.20	160.50	175.30	180.35	180.35	181.75
0.00	2.00	4.00	5.00	5.00	5.00
241.05	250.85	266.35	269.85	272.35	267.25
5.35	5.35	5.35	6.01	6.01	6.00
0.30	0.60	0.60	0.60	0.60	0.60
5.65	5.95	5.95	6.61	6.61	6.60
510.46	530.81	551.11	555.42	558.92	547.17

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL GOVERNMENT										
Registered voters	49,765	46,238	56,404	53,224	54,766	52,754	60,718	56,012	57,540	52,959
Property parcels	34,764	36,298	37,871	39,630	41,143	43,357	43,477	42,368	42,470	40,953
Tax bills mailed	33,914	34,764	34,997	35,060	35,822	36,521	40,706	43,477	37,360	38,096
Total taxes collected by Treasurer	\$ 116,126,722	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857	\$ 190,681,017	\$ 190,681,017
Birth certificates	875	827	974	955	1,118	1,130	1,089	1,125	1,000	4,184
Death certificates	700	634	740	769	633	678	743	824	780	526
Marriage licenses	531	512	541	561	562	606	532	564	575	578
Civil union licenses	-	-	-	-	-	-	-	-	-	36
PUBLIC SAFETY										
Police										
Jail bookings	2,865	2,966	N/A	2,900	3,158	3,180	3,071	3,116	3,112	3,374
Burglary	47	60	56	50	63	63	54	52	60	74
Civil process	4,718	5,528	5,731	6,214	6,241	5,807	5,282	4,904	4,659	5,037
Traffic fatalities	11	14	11	17	7	18	20	10	8	6
Dispatched calls - communications	12,975	22,327	29,767	32,647	28,121	25,000	30,026	28,341	32,124	27,436
Dispatched calls - 911	-	-	-	-	-	-	-	-	-	10,778
DUI arrests	251	329	345	302	461	417	369	302	327	273
State's Attorney										
Criminal felonies	621	638	794	762	764	686	784	738	828	898
Criminal misdemeanors	1,966	2,146	1,842	1,990	2,077	2,131	2,054	2,062	1,917	2,130
DUI	735	795	792	792	922	803	777	714	694	664
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	3,049	1,536	1,536	2,127	1,523	1,520
Snow plow hours	2,935	4,958	4,296	3,932	3,853	10,483	12,338	4,256	3,220	3,419
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	1,090	975	882	916	926	952	1,160	2,266	3,724	935
Emergency services - total households	529	496	448	450	364	381	466	836	1,459	450
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,510	2,589	2,600	2,703	2,777	3,060	1,951	2,102	2,343	2,324
Visitors	535	568	590	717	839	853	362	1,080	1,200	1,290

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS
CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
GENERAL GOVERNMENT										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 units	2	3	2	2	2	2	1	2	2	2
HIGHWAYS										
Miles of roads (County)	192.00	192.00	190.19	190.19	192.20	192.20	195.31	190.39	190.39	190.39
Traffic signals	N/A	16	16	16	16	23	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	2,290	2,290	2,296	2,311	2,622	2,757	2,750
CULTURE AND RECREATION										
Parks	14	14	14	14	14	14	14	14	15	16
Park acres	1,130	1,130	1,130	1,130	1,130	1,206	1,206	1,206	1,211	1,309

Data Source

Various County Departments

