



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Fund** - to account for revenues restricted, committed or assigned to providing for the preservation and retrieval of historical documents relating to the County.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.
- **Data 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

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Totals
ASSETS					
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					
Unassigned	(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.

(See independent auditor's report.)

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									
Property taxes	-	-	-	725,000	-	-	-	-	725,000
Accounts	382	-	-	-	5,030	-	-	-	5,412
Accrued interest	524	-	-	-	-	-	-	-	524
Prepaid items	-	-	-	-	1,296	-	-	-	1,296
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									
Unassigned	-	-	-	(408,674)	-	-	-	-	(408,674)
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
<u>\$ 80,614</u>	<u>\$ 11,511</u>	<u>\$ 278,006</u>	<u>\$ 7,005</u>	<u>\$ 565,850</u>	<u>\$ 374,928</u>	<u>\$ 12,028</u>	<u>\$ 3,012,255</u>
\$ -	\$ -	\$ 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)
<u>80,614</u>	<u>11,511</u>	<u>264,912</u>	<u>(8,539)</u>	<u>547,122</u>	<u>287,603</u>	<u>12,028</u>	<u>2,822,596</u>
<u>\$ 80,614</u>	<u>\$ 11,511</u>	<u>\$ 278,006</u>	<u>\$ 7,005</u>	<u>\$ 565,850</u>	<u>\$ 374,928</u>	<u>\$ 12,028</u>	<u>\$ 3,012,255</u>

(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.)

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						
Interest and fiscal charges	240,295	-	-	-	-	240,295
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
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	\$ -	\$ -	\$ 6,354	\$ -	\$ -	\$ 6,354
Transfers in	200,170	1,993	272,171	423,664	-	897,998
Transfers (out)	(840,113)	(61,500)	(272,171)	(303,849)	-	(1,477,633)
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
Priond 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.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

For the Year Ended December 31, 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	70,000	70,000	62,600
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	-	13,000	10,148
FICA	-	-	791
IMRF	-	-	921
Unemployment insurance	-	-	103
Total salaries and benefits	-	13,000	11,963
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	160,000	147,000	117,192
Supplies and materials			
Supplies	3,000	3,000	1,533
Fuel	7,000	7,000	6,048
Total supplies and materials	10,000	10,000	7,581
Total expenditures	178,000	178,000	142,216
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,000)	(108,000)	(79,616)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(9,000)	(9,000)	(9,000)
Total other financing sources (uses)	(9,000)	(9,000)	(9,000)
NET CHANGE IN FUND BALANCE	\$ (117,000)	\$ (117,000)	(88,616)
FUND BALANCE, JANUARY 1, 2011			635,738
FUND BALANCE, DECEMBER 31, 2011			\$ 547,122

(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>
Total revenues			
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>
Total capital improvements			
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>
Total commodities and services			
Total expenditures	<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>\$ (155,500)</u>	<u>\$ (155,500)</u>	242,012
FUND BALANCE, JANUARY 1, 2011			<u>1,668,413</u>
FUND BALANCE, DECEMBER 31, 2011			<u>\$ 1,910,425</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
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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	(3,000)	(3,000)	(3,000)
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.)