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DEKALB



COUNTY

# GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive  
Annual Financial Report  
Fiscal Year Ended  
December 31, 2012



**DEKALB COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**December 31, 2012**

**Prepared by the Finance Office**

**Gary H. Hanson**  
**County Administrator**

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

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Gary H. Hanson  
County Administrator

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## **INTRODUCTORY SECTION**

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2012

LEGISLATIVE

Jeffery L. Metzger, Sr., Chairman

Paul Stoddard, Vice-Chairman

John Acardo, Clerk

Robert Brown

Misty Haji-Sheikh

Dan Cribben

Marc Johnson

Anthony Cvek

Tracy Jones

Sally DeFauw

Frank O'Barski

Russell Deverell

Riley Oncken

John C. Emerson

Mark Pietrowski, Jr.

Julia L. Fauci

Stephen Reid

Charles Foster

Ruth Anne Tobias

John Frieders

Anita Jo Turner

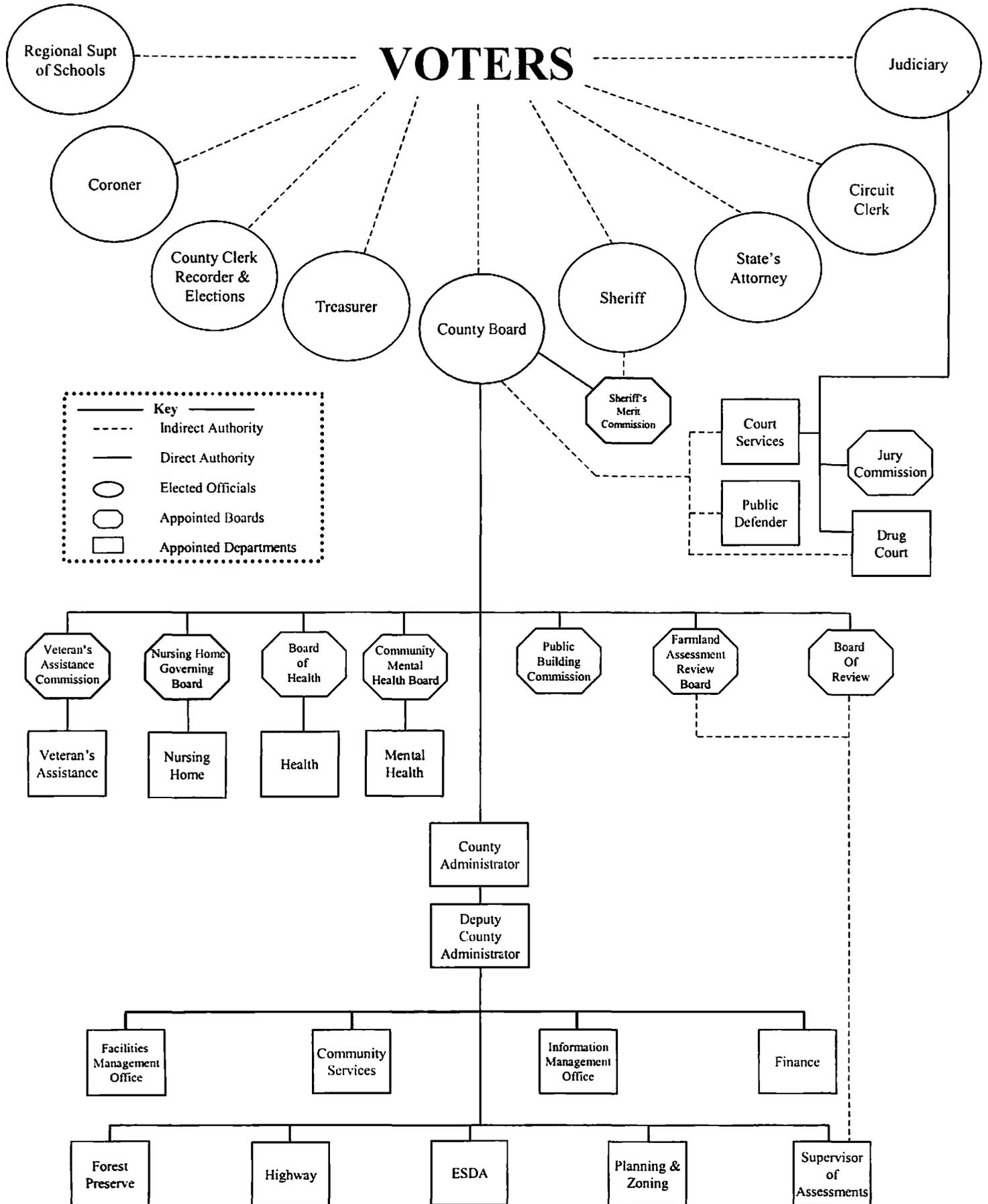
Julia Fullerton

Derek Tyson

John Gudmunson

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, 2011

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.



*Christopher P. Morill*

President

*Jeffrey R. Emer*

Executive Director



# DeKalb County Finance Office

200 N. Main Street ♦ Sycamore, IL 60178-1431 ♦ Phone: 815-895-7127 ♦ Fax: 815-895-7129 ♦ [www.dekalbcounty.org](http://www.dekalbcounty.org)

April 17, 2013

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2012, 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 Management's 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 2012, DeKalb County implemented several new Governmental Accounting Standards Board (GASB) Statements. These statements are GASB S-62 that relates to new codification of Accounting and Financial Reporting Guidance, GASB S-63 that relates to improving financial reporting by standardizing the presentation of deferred outflows of resources and deferred inflows of resources, and GASB S-65 that reclassifies items to the new classifications contained in GASB S-63. These pronouncements seek to make reporting more consistent and much clearer to not only regular users of financial statements but also to the layperson.

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 Public Building Commission is included in the reporting entity.

Citizens of DeKalb County  
April 17, 2013

#### PROFILE OF DEKALB COUNTY

DeKalb County is located in Northern Illinois about sixty miles west of Chicago and was founded on March 4, 1837. The rich soils of the eastern prairie, which provided the early settlers with a valuable asset from which to earn a living, continue today to be a center of strength in the County. The DeKalb County Farm Bureau was the first Farm Bureau in the nation and represents and advances farming interests at the County level. The Farm Bureau celebrated their 100<sup>th</sup> anniversary in 2012 and increased their membership to 6,500 members.

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 22,000 students and is the County's largest employer. A major accomplishment for the University during 2012 was the NIU football team earning a berth in the Orange Bowl against Florida State in January 2013. It was the biggest game in NIU history and the entire County was caught up in the excitement.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The estimated population of DeKalb County in 2012 was 104,704. 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 634 square miles and (405,760 acres) and is comprised of 19 Townships. The County also has fourteen municipalities that are located 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 District. 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, Finance Director, Supervisor of Assessments, Director of Information Management, Forest Preserve Superintendent, County Engineer, Facilities Manager, and the Community Services Director.

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

Of the 2011 taxable equalized assessed valuation (EAV) of \$2,029,063,723, 66% is residential, 23% is commercial/industrial and 11% is farm. The County

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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 2012 two major road projects were completed. The hot-mix asphalt resurfacing of Somonauk Road from US Route 34 north to Chicago Road was completed at a cost of \$778,156. Eighty percent of this project was funded with Federal Funds and the remaining 20% was covered by the County's local Matching Tax Fund. Chicago Road, from Illinois Route 23 east for 0.8 miles, was upgraded to a class III truck route allowing loads of 80,000 pounds to run all year long. The cost of the hot-mix resurfacing portion of this project was \$187,856. The County applied for and was granted \$93,550 in state TARP funds for this project. The remaining cost was covered by a donation. One additional project handled by the Highway Department was the resurfacing of the Health Department Complex. The cost of the project was \$236,529 and was paid for by local funds. In addition to our County projects, the Highway Department supervised the maintenance seal coating of over 70 miles of roads for the County and Road Districts. Two bridge projects were also completed by the Highway Department through contracts, one for the Village of Kirkland and one for the Road District of Cortland. In addition to the road districts' seal coat and bridge projects, the Highway Department supervised ten hot-mix asphalt resurface contracts for the Road Districts.

Overall, the economic outlook in DeKalb County had some positive signs for 2012. The monthly unemployment rates for 2012 were lower than the rates for 2011 for each month. According to data from the Illinois Department of Employment Security, there were 981 more workers employed as of December 2012 when compared to December 2011. This is an indicator implying that people are attracted to the area and motivated to actively look for work. The County's unemployment rate for December 2012 was 7.8% which is a decrease from the 8.4% rate from last December. 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 2011 in what was an empty K-Mart plaza in the City of Sycamore. Some additional stores also opened in the plaza during 2012 that included a new Red Wing Shoe Store, a Super Clips Hair Cuttery, an Aaron's Furniture Store, and a pet store called Paw Lickin' Good. Although the Mexican restaurant in this plaza closed during 2012, a Carmine's New York Sub is opening in that space along with a Swanson's Vacuum Sales and Repair store. The building that housed the Borders Book Store in a nearby shopping plaza that closed has now been renovated and a Ross's Dress Shop opened in 2012 just before Christmas. In contrast, the Old Navy that was located in DeKalb on this road closed in early 2012, and the Caribou Coffee and a Deals store closed in the same shopping plaza in March of 2013. 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 started the Courthouse Expansion Project in 2010 with architect designs and other preliminary work that needed to be completed before construction. The 2011 year brought the ground breaking in April as well as site and utility work and the first sight of the building out of the ground in the fall. All outside work was completed in 2011 including the floors, precast walls, and windows. The expansion project added an additional 36,000 square feet of space. The improvements included more courtroom space, increased security, and space for the State's Attorneys Office. A new, more secure sally port for more secure transportation of prisoners into the courthouse and up-to-date holding cells were also added. The State's Attorney office moved into their space the first week of October along with the Public Defender Office moving to a new larger space in the new building. The expansion also provided expanded Jury Room space with restrooms. All of the original space is still being used as it was previously, including courtrooms, Circuit Clerk Offices, and Children's Waiting Room space.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2012 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-two years for which this self-insured philosophy has been in place, has gone from a negative balance to \$5,395,689 for the 2012 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 insurance cost increases in line are ongoing. The PPO Health Insurance Plan continues into 2013 with an additional option of a High Deductible Health Insurance Plan also being offered to employees for 2013.

The Stormwater Management Planning committee began working on Phase 2 of the Countywide Stormwater Management Plan late in 2010 and discussed a Watershed Management Plan. The availability of funds was discussed and neither an option of a new tax or additional fees were possible. In September of 2011 the Planning Committee decided to find grant funds to go forward with this project. In June of 2012, DeKalb County, with the participation of the DeKalb County Community Foundation (DCCF), applied for a grant from the Illinois Environmental Protection Agency (IEPA) to create a watershed plan for the headwaters of the East Branch of the South Branch of the Kishwaukee River. The IEPA approved a grant of \$58,615 on November 16, 2012. The County and DCCF are now in the progress of creating the watershed plan. The project is anticipated to take 18 months to complete.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation ("Nation") during 2007. The Nation is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation had purchased 128 acres of land within the Shab-eh-nay Reserve. The

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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 2012 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 2012 the downturn of both the labor market and affordable housing due to market and banking issues led to very little movement necessary to address significant progress in attracting new industry to the County. RPC suggested plans for 2013 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 residential and institutional uses.

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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 are 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. In 2011, the Forest Preserve District was able to purchase a 43 acre property for \$410,604 and named the new park Prairie Oaks Forest Preserve. The Forest Preserve District 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 District 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 were able to be used and a new roof was added to the cabin. The work continued on the cabin and outbuilding during 2012. Work was performed on the roof and electricity to the outbuilding, and parking lot upgrades were also performed. 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 District.

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 area, 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 October of 2012 has helped to alleviate crowded conditions, and added courtrooms have made 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  $\frac{1}{2}$  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, the DeKalb County Finance Committee recommended Ordinance 2010-05 to be passed by the County Board in February 2010 to authorize the issuance of \$45,000,000 General Obligation Alternate Bonds for the purpose of financing the expansion and renovation of the DeKalb County Courthouse and the County Jail. In October of 2010, the County sold \$16,000,000 of that authorized amount comprised of \$15,000,000 for the renovation and expansion at the Courthouse and the remaining amount was for planning for the Jail Expansion. This \$16,000,000 bond issue utilized Build America Bonds and Recovery Zone

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Bonds from the Federal Recovery Stimulus Program. Progress has moved forward during 2012 with the 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 2012 and there have now been ceremonies with a total of 46 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 costs of providers of counseling services and intervention specialists. The Special Court Administrator for the DeKalb County Drug Court submitted a Federal Department of Justice grant in April of 2008. The grant was for three years and helped provide a probation officer as well as counseling costs for the program. A second grant was applied for in 2009, was awarded to the DeKalb County Drug Court in October of 2010, and was completed in October of 2012. This grant, called an Enhancement Drug Court Grant was for \$200,000 and provided a designated Drug/DUI Court addictions counselor to help offenders on a more consistent basis to have successful completion of the program. The addictions counselor position was continued with funds from Court Services and Drug/DUI Court. 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 six participants since opening in 2009. Drug/DUI Court also has a small grant from the DeKalb County Mental Health Board that: 1) pays for visits to a psychiatrist, 2) pays for psychiatric medication, and 3) pays for the initial costs of entering a residential substance abuse facility.

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 created 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.

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

Citizens of DeKalb County  
April 17, 2013

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 for services 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 economic 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. 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 to the County for 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 year ended December 31, 2011. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last twenty-six consecutive years (fiscal years ended 1986-2011). We believe our current comprehensive annual financial report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Citizens of DeKalb County  
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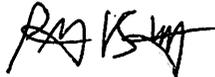
Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, 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,



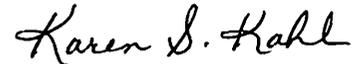
Gary H. Hanson  
County Administrator

Respectfully submitted,



Peter J. Stefan  
Finance Director

Respectfully submitted,



Karen S. Kahl  
Accounting Supervisor



**FINANCIAL SECTION**



**INDEPENDENT AUDITOR'S REPORT**



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

Members of American Institute of  
Certified Public Accountants

## 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, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **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, 2012, 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.

## **Emphasis of Matter**

The County adopted Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* during the year ended December 31, 2012. Statement No. 63 added new classifications on the statement of net position and changed net assets to net position. Statement No. 65 changed the classifications of certain items on the statement of position to the new classifications contained in GASB Statement No. 63.

## **Other Matters**

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.

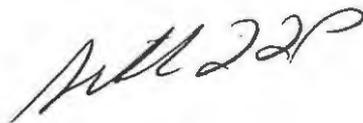
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, the supplementary financial information and statistical section, are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual 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.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated April 17, 2013, on our consideration of DeKalb County, Illinois' internal control over financial reporting and on 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* in considering DeKalb County, Illinois' internal control over financial reporting and compliance.

Naperville, Illinois  
April 17, 2013

A handwritten signature in black ink, appearing to read "A. L. 22P", is written over the printed date.



**GENERAL PURPOSE  
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT  
DEKALB COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2012**

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, 2012. 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 \$114 million and increased in the current year by \$5.1 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base this year decreased by \$117.4 million or 5%.

**B. Business Type Activities**

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. Total net position for the Rehab and Nursing Center as of December 31, 2012 was \$10.4 million compared to \$8.8 million as of December 31, 2011. The \$1.6 million increase in net position in 2012 was due to larger Medicare and Medicaid payments received in 2012. Fiscal Year 2012 also marks the thirteenth straight year that the facility has operated without any property tax or other subsidy from other County funds.

## **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 Courthouse 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 Position is the "Unrestricted Net Position" 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 position may serve as a useful indicator of whether or not the financial position of the County is improving.

The Statement of Net Position presents information showing how the County's net position 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 subsidies 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 itself, but also the DeKalb County Public Building Commission as a blended component unit. The DeKalb County Forest Preserve District is presented in a separate column as a discretely presented component unit in accordance with Governmental Accounting Standards Board Statement 61. The financial information of both of these component 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 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 Balances 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) reflected. The flow of current financial resources reflects bond proceeds and interfund transfers as other financing 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 obligations (bonds and others) into the Governmental Activities column in the Government-Wide statements.

The County maintains 45 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Community Mental Health Fund, and Courthouse Expansion Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

### *2. Proprietary Funds*

Proprietary Fund Financial Statements provide the same type of information as the Governmental-Wide Statements, only in more detail. The County maintains two different types of proprietary funds –Enterprise Funds and Internal Service Funds.

Enterprise Funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. The Nursing Home Fund is the County's only Enterprise Fund and it is considered a major fund of the County and is, therefore, presented in a separate column in the Fund 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. Both 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.

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 Special 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 Fund, Nursing Home Residents' Accounts Fund, Tax Sale Redemption Account Fund, and 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 19.

## **D. Other Information**

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligation to provide benefits to its employees. Required supplementary information can be found on pages 50-58 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 59-191 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 follow:

### **GOVERNMENT-WIDE STATEMENTS**

#### **A. Net Position**

The following table reflects the condensed Statement of Net Position:

**Table 1  
Statement of Net Position  
December 31, 2012**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
<u>Assets:</u>						
Current and Other	79,159,500	84,700,085	8,224,066	6,525,576	87,383,566	91,225,661
Capital Assets	<u>76,800,402</u>	<u>68,949,428</u>	<u>6,960,069</u>	<u>7,371,217</u>	<u>83,760,471</u>	<u>76,320,645</u>
<b>Total Assets</b>	155,959,902	153,649,513	15,184,135	13,896,793	171,144,037	167,546,306
<u>Liabilities:</u>						
Long Term Liabilities	17,810,137	18,653,122	3,170,133	3,766,306	20,980,270	22,419,428
Other Liabilities*	<u>3,391,410</u>	<u>5,685,016</u>	<u>1,646,323</u>	<u>1,295,313</u>	<u>5,037,733</u>	<u>6,980,329</u>
<b>Total Liabilities</b>	21,201,547	24,338,138	4,816,456	5,061,619	26,018,003	29,399,757
<b>Total Deferred Inflows of Resources*</b>	20,310,244	19,690,000	0	0	20,310,244	19,690,000
<u>Net Position:</u>						
Invested in Capital Assets Net of Related Debt	61,244,963	61,096,834	4,293,084	4,098,423	65,538,047	65,195,257
Restricted	28,781,167	23,068,998	232,567	228,585	29,013,734	23,297,583
Unrestricted	<u>24,421,981</u>	<u>25,455,543</u>	<u>5,842,028</u>	<u>4,508,166</u>	<u>30,264,009</u>	<u>29,963,709</u>
<b>Total Net Position</b>	114,448,111	109,621,375	10,367,679	8,835,174	124,815,790	118,456,549

\*Note: Other Liabilities for 2011 have been restated to categorize unearned property taxes as Deferred Inflows of Resources in accordance with GASB Statement 65.

The County's combined net position increased by \$6.3 million to \$124.8 million in 2012 from \$118.5 million in 2011. Net position attributable to governmental activities increased by \$4.8 million due to four main components. Operating results decreased net position by \$3.6 million due in large part to the substantial completion of the courthouse expansion project. This project was also the major contributing factor for the \$7.9 million increase in capital assets net of depreciation. Long term liabilities decreased by \$0.8 million due to the repayment of outstanding debt which resulted in an increase in net position by the same amount. Finally, with the implementation of GASB Statement 65, \$0.3 million of bond issuance costs were written off that were previously being amortized over the life of the bond issues. Net position attributable to business-type activities increased by \$1.5 million in 2012 due mainly to favorable operating results at the Rehab and Nursing Center from higher reimbursements for Medicare and Medicaid from the federal and state governments respectively.

For more detailed information, see the Statement of Net Position on Page 4 of the Comprehensive Annual Financial Report.

**B. Activities**

**1. Change in Net Position**

The following table reflects the condensed Statement of Activities:

**Table 2**  
**Change in Net Position**  
**For the Fiscal Years Ended December 31, 2012 and 2011**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>Revenues</b>						
Program Revenues:						
Charges for Services	9,027,868	9,017,936	15,676,882	12,793,413	24,704,750	21,811,349
Operating Grants and Contributions	7,025,508	7,108,374	0	0	7,025,508	7,108,374
Capital Grants and Contributions	4,225,603	9,490,376	67,814	81,370	4,293,417	9,571,746
General Revenues:						
Property Taxes	19,861,116	19,939,119	0	0	19,861,116	19,939,119
Other Taxes*	7,232,307	7,310,314	0	0	7,232,307	7,310,314
Other*	1,879,611	1,669,336	54,184	327,427	1,933,795	1,996,763
<b>Total Revenues</b>	<u>49,252,013</u>	<u>54,535,455</u>	<u>15,798,880</u>	<u>13,202,210</u>	<u>65,050,893</u>	<u>67,737,665</u>
<b>Expenses</b>						
General Government	8,400,528	8,384,549	0	0	8,400,528	8,384,549
Public Safety	20,640,294	19,951,449	0	0	20,640,294	19,951,449
Highways and Streets	5,893,376	5,851,884	0	0	5,893,376	5,851,884
Health and Welfare	8,566,170	8,915,974	14,163,342	13,758,665	22,729,512	22,674,639
Interest on Long Term Debt	703,896	792,451	0	0	703,896	792,451
<b>Total Expenses</b>	<u>44,204,264</u>	<u>43,896,307</u>	<u>14,163,342</u>	<u>13,758,665</u>	<u>58,367,606</u>	<u>57,654,972</u>
<b>Change in Net Position</b>						
<b>Before Transfers</b>	5,047,749	10,639,148	1,635,538	(556,455)	6,683,287	10,082,693
<b>Transfers</b>	<u>72,000</u>	<u>62,000</u>	<u>(72,000)</u>	<u>(62,000)</u>	<u>0</u>	<u>0</u>
<b>Change in Net Position</b>						
<b>After Transfers</b>	5,119,749	10,701,148	1,563,538	(618,455)	6,683,287	10,082,693

\*Note: Income tax was reclassified from Other Taxes to Other (Intergovernmental) in 2012.

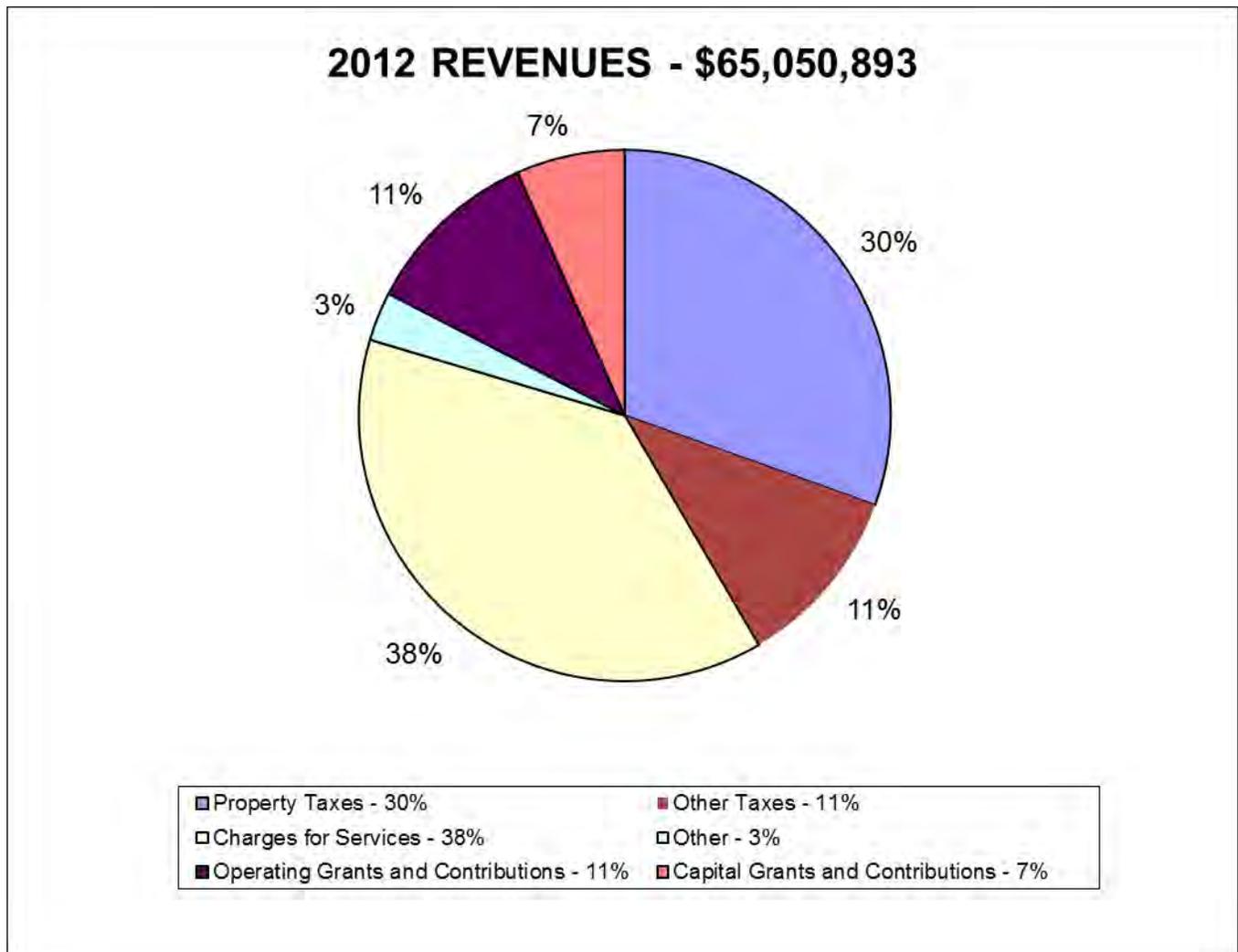
The previous table summarizes the revenues and expenses of the County's activities and the change in net position for the past two fiscal years. There was a total increase in net position for 2012 of \$6.7 million which compares to a \$10.1 million increase last year. Total revenues decreased by \$2.7 million while total expenses increased by \$0.7 million resulting in a total change of \$3.4 million.

The change in net position for Governmental Activities for 2012 was an increase of \$5.1 million compared to an increase of \$10.7 million for 2011. The \$5.6 million change is the result of revenues decreasing by \$5.3 million combined with expenses increasing by \$0.3 million. The change in net position for Business-Type Activities for 2012 was an increase of \$1.6 million compared to a decrease of \$0.6 million for 2011. The \$2.2 million change is the result of revenues increasing by \$2.6 and being partially offset by a \$0.4 million increase in expenses.

Additional detail on revenues and expenses follows in the next two charts and narratives.

## 2. Total County Revenues

The following chart summarizes total DeKalb County revenues for 2012:



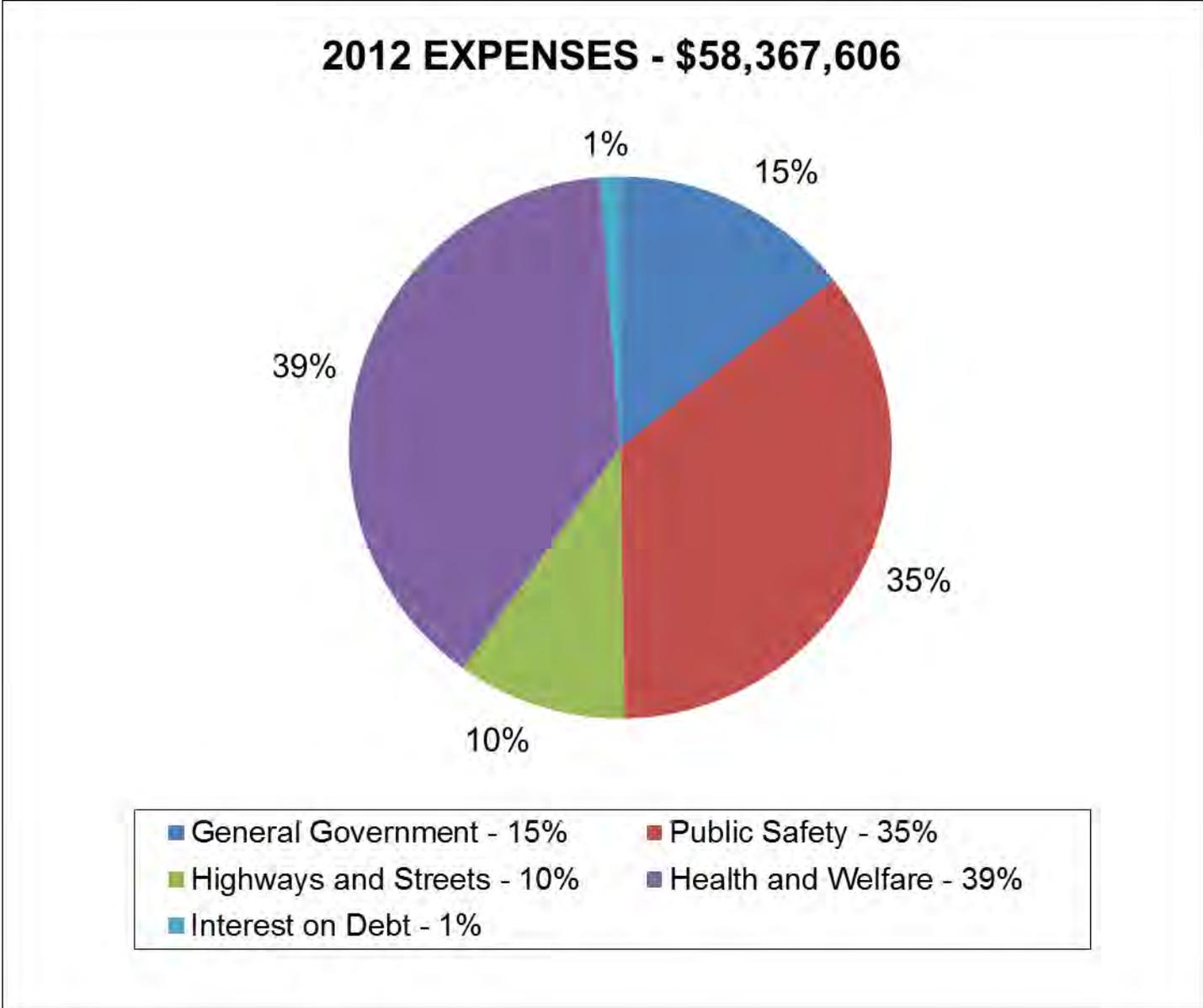
For the fiscal year ended December 31, 2012, revenues totaled \$65.1 million. This is a reduction of \$2.7 million from 2011. Capital grants and contributions were down by \$5.3 million due primarily to a reduction in the Federal Broadband Grant revenue for the fiber optic data lines that were installed throughout DeKalb County. Revenues from the County's charges for services were \$24.7 million in 2012 which represents a \$2.9 million increase from 2011. The DeKalb County Rehab and Nursing Center is the largest generator of revenues within this category. The Rehab and Nursing Center generated \$15.7 million dollars in 2012 and accounted for the entire \$2.9 million increase in charges for services from 2011. This increase was mainly due to higher reimbursements received for Medicare and Medicaid from the federal and state governments respectively. Property Taxes were decreased by \$0.1 million in 2012. Property taxes support governmental activities including employee pension funds.

The other taxes classification includes a number of different revenue sources such as sales tax, replacement tax, tax increment financing surplus, games tax, and inheritance 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 0.25 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 2012 were \$4.6 million. A portion of the County Farm site sales tax revenues of 1.25 cents per dollar of sales are received and distributed at the rate of 0.75 cents into the County's two Debt Service Funds – the Build America Bonds 2010 Fund receives 77.5% of the 0.75 cents and the remaining 22.5% of the 0.75 cents is deposited into the Recovery Zone Bonds 2010 Fund to fund the required debt service payments. The Nursing Home site sales tax revenues of 1.25 cents per dollar of sales are received and distributed at the rate of 0.75 cents into a designated account for future special projects related to Health Services. Each site also contributes 0.25 cents per dollar of sales into the General Fund and 0.25 per dollar of sales into the Opportunity Fund.

Income taxes are also shared by the state, but on a per-capita basis. Between 2011 and 2012 the County's income tax revenues increased by approximately \$0.2 million. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers, and the third full year for the state salary reimbursement for the Public Defender.

### **3. Total County Expenses**

The following chart summarizes total DeKalb County expenses for 2012:



DeKalb County's expenses amounted to a total of \$58.4 million in 2012 increasing by \$0.7 million or 1.2% from 2011. General Government expenses were essentially flat for the year as they increased by less than \$16,000.

The Highways and Streets function had an increase in expenditures of \$41,492 during 2012 compared to 2011. Several projects were completed in 2012 by the Highway Department. The completion of Somonauk Road from US Route 34 north to Chicago Road with hot-mix asphalt cost a total of \$777,156. Additionally, Chicago Road was upgraded to a class III truck route for 0.8 miles allowing loads of 80,000 pounds to run all year long on this stretch of road. The cost of this hot mix project was \$187,885. The State allowed \$93,550 in TARP funds to be used for this project and the rest of the costs were donated by an individual residing on that road. The Highway Department also handled the resurfacing of the Health Department Complex parking area during 2012. In addition to these projects, the Highway Department supervised the

maintenance seal coating on 70 miles of roads for the County and Road districts. Two bridge projects were also completed by the Highway Department through contracts.

Health and Welfare expenses, typically the largest for the County, include the Department of Public Health, Community Services, Solid Waste, Veterans Assistance, Financial Aid, Senior Services, and Community Mental Health. Total Health and Welfare expenses for the County in 2012 increased by \$54,873 comprised of a \$349,804 decrease in Governmental Activities and a \$404,677 increase in Business-Type Activities. All Health and Welfare Group funds and departments accounted for as Governmental Activities that had expenses in 2012 had lower expenses when compared to 2011 expenses with the exception of the Community Mental Health Fund which had a modest \$25,642 or 1.3% increase in expenses. The DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity, ended 2012 with higher expenses of \$404,677 when compared to 2011 due to a new bed tax instituted by the State of Illinois.

Public Safety expenses are the second largest expense group for the County at 35% and relate to the operations of the Sheriff's Department, which includes Communications, Corrections, and Court Security, as well as the Emergency Services & Disaster Agency, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, and State's Attorney and Public Defender offices. The increase in Public Safety expenses from 2011 to 2012 was \$689,000. The majority of this increase was due to the increase in salaries and benefits from a new contract that was settled during 2010 with the union. Sheriff's Communications, Corrections, and Patrol expenses for salaries and benefits were \$621,000 higher in 2012 due to the new contract. State's Attorney expenses increased by \$65,000 and were the result of two very high profile court cases, preparing for the murder trial of a 7 year old child murdered in 1957, and preparing for the murder trial of a Northern Illinois University student. That case was completed in April of 2013 with a plea deal accepted by the defendant. Law Library expenses were up by \$54,000 due to the new 23<sup>rd</sup> Circuit Court costs that were incurred. Law Enforcement Projects expenses were up by \$36,000 from last year due mainly to equipment that was purchased by the Sheriff's Department.

#### **IV. Financial Analysis of the County's Funds**

As of December 31, 2012 the governmental funds had a combined fund balance total of \$48,612,468 with \$9,745,173 being unassigned. The unassigned amount of fund balance is broken down as \$10,043,649 in the General Fund offset by a \$298,476 deficit fund balance in the Public Building Commission Lease Fund. There is also \$9,936,218 that is assigned for Capital Projects. The 2012 governmental funds unassigned fund balance reflects a decrease of \$1,189,275 from the prior year. The General Fund fund balance of \$10,043,649 is 41% of the total 2012 General Fund expenditures of \$24,464,130 or 150 days of operating funds.

The General Fund fund balance decrease of \$1.2 million was mainly due to a \$0.6 million decrease in sales tax revenues due to the economic downturn, a \$0.6 million increase in salaries and benefits called for in a new contract for Sheriff's Communications, Corrections, and Patrol employees, and a \$140,673 increase in election costs incurred in 2012 when all 24 County Board Member seats were up for election.

The Community Mental Health Fund fund balance increased by \$208,939 or 8% from FY11 to FY12. This was due to a change in allocation methods for contributions to agencies to a fee for service system that was more in line with the mission to help underserved and underinsured clients.

The Courthouse Expansion Fund fund balance decreased by \$6.6 million to \$125,890 as of December 31, 2012 due to the substantial completion of the expansion project. The 3-story addition to the north side of the existing courthouse included new courtrooms, a new jury waiting area including restrooms and seating, a new security area of the courthouse that provides visitors an area to wait inside the building instead of outside, and an atrium waiting area that illuminates the stained glass windows from the original courthouse. All of the architecture of the original courthouse was incorporated into the new 37,460 sq. ft. addition which increased the total square footage of the courthouse to 78,880 sq. ft.

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 \$116,920 on all governmental fund types for the year ended December 31, 2012 compared with \$256,390 in the year ended December 31, 2011. This reflects a \$139,470 or 54% 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 2012.

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**

The following table summarizes the County’s General Fund budget for 2012 including the original budget, the final budget, and actual results:

**Table 3  
General Fund Budgetary Highlights  
January 1, 2012 through December 31, 2012**

	<b>Original Budget</b>		<b>Final Budget</b>		<b>Actual</b>
<b>REVENUES</b>					
Taxes	17,066,000		17,066,000		16,573,846
Licenses & Permits	107,500		107,500		118,375
Intergovernmental	2,683,000		2,683,000		2,946,552
Charges for Services	4,442,500		4,442,500		4,487,158
Fines and Forfeits	782,000		782,000		719,247
Investment Income	63,000		63,000		15,301
Miscellaneous	<u>201,300</u>		<u>201,300</u>		<u>183,770</u>
<b>Total Revenues</b>	<b>25,345,300</b>		<b>25,345,300</b>		<b>25,044,249</b>
<b>EXPENDITURES AND TRANSFERS</b>					
General Government	7,003,900		7,062,900		6,640,792
Public Safety	17,993,300		18,078,300		17,686,402
Health and Welfare	191,000		191,000		136,936
Transfers Out	1,076,000		1,076,000		1,090,000
Transfers In	<u>(82,000)</u>		<u>(83,000)</u>		<u>(84,850)</u>
<b>Total Expenditures and Transfers</b>	<b>26,182,200</b>		<b>26,325,200</b>		<b>25,469,280</b>
<b>Net Change in Fund Balance</b>	<b>(836,900)</b>		<b>(979,900)</b>		<b>(425,031)</b>

As can be seen above, General Fund revenues in FY12 were \$301,051 or 1.2% less than the budgeted amount. This amount includes \$492,154 under budget in taxes comprised of property taxes (\$158,128), replacement taxes (\$64,882), inheritance taxes (\$69,239), sales taxes (\$182,792), and other taxes (\$17,113). Intergovernmental revenue was \$263,552 over budget due mainly to the \$205,004 in state income tax revenue received above budgeted amounts in FY12, a sign that the state’s economic outlook may be improving.

General Fund expenditures in FY12 were \$855,920 or 3.3% less than the final budget amount because all departments ended the fiscal year under their final budget amounts for the year with the exception of the State’s Attorney due to two high profile death cases and transition costs following the election of a new State’s Attorney.

**VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of December 31, 2012:

**Table 4  
Capital Assets  
December 31, 2012**

	Governmental Activities		Business-Type Activities		Total Primary Activities	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Land and Land Right of Way	6,338,392	6,115,008	0	0	6,338,392	6,115,008
Buildings	42,501,294	29,492,149	12,176,529	12,176,529	54,677,823	41,668,678
Land Improvements	1,309,364	1,187,091	927,196	785,111	2,236,560	1,972,202
Vehicles	3,800,521	3,760,279	0	0	3,800,521	3,760,279
Furniture and Fixtures	0	0	827,945	825,345	827,945	825,345
Equipment	4,740,038	4,627,632	954,998	967,315	5,695,036	5,594,947
Infrastructure	48,166,377	47,152,064	0	0	48,166,377	47,152,064
Intangibles	143,803	143,803	0	0	143,803	143,803
Construction in Progress	<u>12,297,585</u>	<u>15,851,193</u>	<u>3,992</u>	<u>3,992</u>	<u>12,301,577</u>	<u>15,855,185</u>
<b>Subtotal</b>	119,297,374	108,329,219	14,890,660	14,758,292	134,188,034	123,087,511
<b>Less:</b>						
Accumulated Depreciation	(42,496,972)	(39,379,791)	(7,930,591)	(7,387,075)	(50,427,563)	(46,766,866)
<b>Total</b>	76,800,402	68,949,428	6,960,069	7,371,217	83,760,471	76,320,645

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$83.8 million dollars (net of accumulated depreciation). This represents an increase of \$7.5 million dollars from the December 31, 2011 amount of \$76.3 million. The business-type activities capital assets decreased by \$0.4 million which was primarily the depreciation costs for the 2012 fiscal year. The \$7.9 million increase in governmental activities capital assets relates to the Buildings and Construction in Progress categories and is a combination of the Courthouse Expansion and Renovation Project and infrastructure for the Broadband Grant Project.

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

**VII. Long-Term Debt**

The following table summarizes the County’s bonded indebtedness as of December 31, 2012:

**Table 5  
Bonded Indebtedness  
December 31, 2012**

	Governmental Activities		Business-Type Activities		Totals	
	2012	2011	2012	2011	2012	2011
	2010 A Build America Bonds General Obligation Series	9,080,000	9,590,000	0	0	9,080,000
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	871,250	1,068,750	2,613,750	3,206,250	3,485,000	4,275,000
<b>TOTAL</b>	<b>15,921,250</b>	<b>16,628,750</b>	<b>2,613,750</b>	<b>3,206,250</b>	<b>18,535,000</b>	<b>19,835,000</b>

As of December 31, 2012 the County had a total of \$18.5 million in bonded indebtedness outstanding. \$3.5 million of this is an original bond issue of \$6.4 million which was sold as a refunding bond issue in 2005. The original 1997 issue of bonds by the DeKalb County Public Building Commission (PBC) 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 \$15.1 million bonded indebtedness outstanding is from two bond issues which were sold in 2010. The first issue is \$10,030,000 Build America 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.

Under current state statutes, DeKalb County’s general obligation bonded debt issuances are subject to a legal limitation based on 2.875% of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$58,335,582. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2012 DeKalb County’s net general obligation bonded debt, that is subject to the

debt limit, was \$0 because lease revenue bonds and alternate revenue source bonds generally do not count against the legal debt limit.

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

### **VIII. Economic Factors and Next Year's Budget Issues**

The taxable assessed valuation for the County decreased by \$117.4 million dollars from the previous year for a total of \$2,029,063,723. There is some concern that the commercial and industrial value only makes up about 23% of the property tax base which puts a lot of burden on residential property tax payers who make up 66% of the tax base. The remaining 11% of the tax base is comprised of farm land. Ongoing 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 virtual standstill of the construction industry, 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 for services exceeds the annual allowable increment in property taxes.

One of the efforts the County uses is participation in the DeKalb County Economic Development Corporation (DCEDC). This partnership of private and public interests works together to facilitate economic development within the County. During 2012, DCEDC targeted attracting new business and industry that capitalize 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 2012 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 2013 financial year is well underway. The next budget to be developed will be the FY 2014 budget. It will be discussed in the early fall of 2013 for the fiscal year beginning January 1, 2014. The problems that were faced with the 2013 budget are anticipated to be at the forefront of the 2014 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns. There was a 7.8% premium increase in health insurance rates in January of 2012 and a 21.3% increase in 2013. The County did offer a High Deductible Health Plan (HDHP) in addition to the PPO plan for 2013. The HDHP option was presented in open meetings for all health insurance eligible employees. In addition one-on-one sessions for anyone wishing to have more information on the new HDHP option were also available. These meetings were held during the last quarter of 2012. Employee participation in the HDHP plan was very low with only 8% of employees participating in the plan for 2013. One incentive the County provided to entice employees

towards the HDHP plan was an employer contribution to their individual Health Savings Accounts for 2013 in the amounts of \$1,248 for single coverage and \$2,964 for family coverage. 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 Peter J. Stefan, Finance Director, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, Illinois 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2012

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Forest Preserve District
<b>ASSETS</b>				
Cash and investments	\$ 54,446,115	\$ 5,286,697	\$ 59,732,812	\$ 4,788,841
Receivables, net of allowance where applicable				
Property taxes	20,274,000	-	20,274,000	1,484,000
Accounts	3,433,460	2,417,417	5,850,877	24,214
Accrued interest	20,788	-	20,788	1,421
Other	178,677	-	178,677	-
Prepaid items	311,548	256,526	568,074	3,878
Inventory	-	22,002	22,002	-
Due from other governments	414,437	-	414,437	-
Restricted assets				
Cash and investments	80,475	241,424	321,899	-
Capital assets				
Not depreciated	18,635,977	3,992	18,639,969	3,984,385
Depreciated (net of accumulated depreciation)	58,164,425	6,956,077	65,120,502	682,318
<b>Total assets</b>	<b>155,959,902</b>	<b>15,184,135</b>	<b>171,144,037</b>	<b>10,969,057</b>
<b>LIABILITIES</b>				
Accounts payable	1,483,131	895,093	2,378,224	23,041
Accrued payroll	977,372	298,324	1,275,696	12,574
Accrued interest payable	29,982	8,857	38,839	-
Claims payable	105,207	444,049	549,256	-
Due to others	18,780	-	18,780	-
Unearned revenue	776,938	-	776,938	-
Noncurrent liabilities				
Due within one year	910,316	715,629	1,625,945	3,791
Due in more than one year	16,899,821	2,454,504	19,354,325	35,822
<b>Total liabilities</b>	<b>21,201,547</b>	<b>4,816,456</b>	<b>26,018,003</b>	<b>75,228</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned property taxes	20,274,000	-	20,274,000	1,484,000
Other unearned revenue	36,244	-	36,244	-
<b>Total deferred inflows of resources</b>	<b>20,310,244</b>	<b>-</b>	<b>20,310,244</b>	<b>1,484,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>41,511,791</b>	<b>4,816,456</b>	<b>46,328,247</b>	<b>1,559,228</b>
<b>NET POSITION</b>				
Net investment in capital assets	61,244,963	4,293,084	65,538,047	4,666,703
Restricted for				
Broadband	135,845	-	135,845	-
Debt service	1,392,229	232,567	1,624,796	-
Retirement	985,164	-	985,164	-
Public buildings	3,402,174	-	3,402,174	-
Specific purpose	575,880	-	575,880	802,233
Public safety	2,635,541	-	2,635,541	-
Highways and streets	12,593,311	-	12,593,311	-
Health and welfare	5,545,430	-	5,545,430	-
Tort and liability	1,515,593	-	1,515,593	-
Unrestricted	24,421,981	5,842,028	30,264,009	3,940,893
<b>TOTAL NET POSITION</b>	<b>\$ 114,448,111</b>	<b>\$ 10,367,679</b>	<b>\$ 124,815,790</b>	<b>\$ 9,409,829</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2012

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General government	\$ 8,400,528	\$ 1,881,099	\$ 921,891	\$ 3,254,401
Public safety	20,640,294	5,245,105	790,849	56,046
Highways and streets	5,893,376	862,951	1,711,784	915,156
Health and welfare	8,566,170	1,038,713	3,348,456	-
Interest	703,896	-	252,528	-
<b>Total governmental activities</b>	<b>44,204,264</b>	<b>9,027,868</b>	<b>7,025,508</b>	<b>4,225,603</b>
Business-Type Activities				
Nursing home	14,163,342	15,676,882	-	67,814
<b>Total business-type activities</b>	<b>14,163,342</b>	<b>15,676,882</b>	<b>-</b>	<b>67,814</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 58,367,606</b>	<b>\$ 24,704,750</b>	<b>\$ 7,025,508</b>	<b>\$ 4,293,417</b>
<b>COMPONENT UNIT</b>				
Forest Preserve District	\$ 864,293	\$ 53,662	\$ -	\$ 235,706

	Net (Expense) Revenue and Change in Net Position			Component Unit Forest Preserve District
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	
	\$ (2,343,137)	\$ -	\$ (2,343,137)	\$ -
	(14,548,294)	-	(14,548,294)	-
	(2,403,485)	-	(2,403,485)	-
	(4,179,001)	-	(4,179,001)	-
	(451,368)	-	(451,368)	-
	(23,925,285)	-	(23,925,285)	-
	-	1,581,354	1,581,354	-
	-	1,581,354	1,581,354	-
	(23,925,285)	1,581,354	(22,343,931)	-
	-	-	-	(574,925)
General revenues				
Taxes				
Property	19,861,116	-	19,861,116	1,500,937
Tax increment financing surplus	292,381	-	292,381	22,609
Replacement	535,118	-	535,118	14,586
Sales	6,311,656	-	6,311,656	-
Other	93,152	-	93,152	-
Intergovernmental	1,405,004	-	1,405,004	10,000
Investment income	116,921	20,988	137,909	14,756
Miscellaneous	357,686	33,196	390,882	8,943
Transfers	72,000	(72,000)	-	-
Total	29,045,034	(17,816)	29,027,218	1,571,831
CHANGE IN NET POSITION	5,119,749	1,563,538	6,683,287	996,906
NET POSITION, JANUARY 1, 2012	109,621,375	8,835,174	118,456,549	8,412,923
Prior period adjustment	(293,013)	(31,033)	(324,046)	-
NET POSITION, JANUARY 1, 2012, RESTATED	109,328,362	8,804,141	118,132,503	8,412,923
NET POSITION, DECEMBER 31, 2012	\$ 114,448,111	\$ 10,367,679	\$ 124,815,790	\$ 9,409,829

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2012

	General	Community Mental Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 10,025,836	\$ 2,785,793	\$ 140,542	\$ 34,495,195	\$ 47,447,366
Receivables					
Property taxes	11,174,000	2,295,000	-	5,755,000	19,224,000
Accounts	2,329,545	-	2,800	1,084,437	3,416,782
Accrued interest	9,718	220	-	9,229	19,167
Other	142,433	-	-	36,244	178,677
Prepaid items	204,290	1,754	-	90,590	296,634
Due from other funds	-	-	-	1,000	1,000
Due from other governments	-	-	-	414,437	414,437
Advances to other funds	-	-	-	512,869	512,869
Restricted assets					
Cash and investments	-	-	-	80,475	80,475
<b>TOTAL ASSETS</b>	<b>\$ 23,885,822</b>	<b>\$ 5,082,767</b>	<b>\$ 143,342</b>	<b>\$ 42,479,476</b>	<b>\$ 71,591,407</b>

	General	Community Mental Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES					
LIABILITIES					
Accounts payable	\$ 532,272	\$ 74,080	\$ 17,452	\$ 812,878	\$ 1,436,682
Accrued payroll	650,331	3,413	-	323,628	977,372
Due to others	18,780	-	-	-	18,780
Due to other funds	1,000	-	-	-	1,000
Unearned revenue	405,500	-	-	366,492	771,992
Advances from other funds	-	-	-	512,869	512,869
<b>Total liabilities</b>	<b>1,607,883</b>	<b>77,493</b>	<b>17,452</b>	<b>2,015,867</b>	<b>3,718,695</b>
DEFERRED INFLOWS OF RESOURCES					
Unavailable property taxes	11,174,000	2,295,000	-	5,755,000	19,224,000
Other unavailable revenues	-	-	-	36,244	36,244
<b>Total deferred inflows of resources</b>	<b>11,174,000</b>	<b>2,295,000</b>	<b>-</b>	<b>5,791,244</b>	<b>19,260,244</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>12,781,883</b>	<b>2,372,493</b>	<b>17,452</b>	<b>7,807,111</b>	<b>22,978,939</b>
FUND BALANCES					
Nonspendable - prepaid items	204,290	1,754	-	90,590	296,634
Nonspendable - long-term receivables	-	-	-	512,869	512,869
Restricted for courthouse expansion project	-	-	125,890	-	125,890
Restricted for broadband	-	-	-	135,845	135,845
Restricted for debt service	-	-	-	1,392,229	1,392,229
Restricted for retirement	-	-	-	985,164	985,164
Restricted for public buildings	-	-	-	3,402,174	3,402,174
Restricted for specific purpose	-	-	-	575,880	575,880
Restricted for public safety	-	-	-	2,509,651	2,509,651
Restricted for highways and streets	-	-	-	12,593,311	12,593,311
Restricted for health and welfare	-	2,708,520	-	2,836,910	5,545,430
Unrestricted					
Assigned for subsequent year budget	856,000	-	-	-	856,000
Assigned for capital purposes	-	-	-	9,936,218	9,936,218
Unassigned					
General Fund	10,043,649	-	-	-	10,043,649
Special revenue funds	-	-	-	(298,476)	(298,476)
<b>Total fund balances</b>	<b>11,103,939</b>	<b>2,710,274</b>	<b>125,890</b>	<b>34,672,365</b>	<b>48,612,468</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 23,885,822</b>	<b>\$ 5,082,767</b>	<b>\$ 143,342</b>	<b>\$ 42,479,476</b>	<b>\$ 71,591,407</b>

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 POSITION

December 31, 2012

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 48,612,468
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	76,800,402
Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the governmental funds	405,500
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	(15,921,250)
Interest payable	(29,982)
Compensated absences	(1,853,160)
Net other postemployment benefit obligation	(17,982)
Unamortized bond premium	(17,745)
The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>6,469,860</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 114,448,111</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, 2012

	General	Community Mental Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 16,573,846	\$ 2,201,569	\$ -	\$ 5,829,064	\$ 24,604,479
Licenses and permits	118,375	-	-	528,065	646,440
Intergovernmental	2,946,552	-	-	10,915,753	13,862,305
Charges for services	4,487,158	1	-	2,356,910	6,844,069
Fines and forfeits	719,247	-	-	133,491	852,738
Investment income	15,301	5,736	-	95,883	116,920
Miscellaneous	183,770	-	-	310,075	493,845
Total revenues	25,044,249	2,207,306	-	20,169,241	47,420,796
<b>EXPENDITURES</b>					
Current					
General government	6,640,792	-	-	1,109,544	7,750,336
Public safety	17,686,402	-	124,360	1,993,085	19,803,847
Highways and streets	-	-	-	4,285,134	4,285,134
Health and welfare	136,936	1,957,607	-	6,250,254	8,344,797
Debt service					
Principal	-	-	-	707,500	707,500
Interest and fiscal charges	-	-	-	708,332	708,332
Capital outlay	-	-	6,463,537	3,809,594	10,273,131
Total expenditures	24,464,130	1,957,607	6,587,897	18,863,443	51,873,077
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	580,119	249,699	(6,587,897)	1,305,798	(4,452,281)

	General	Community Mental Health	Courthouse Expansion	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 450	\$ 450
Transfers in	84,850	-	-	1,412,654	1,497,504
Transfers (out)	(1,090,000)	(40,760)	-	(294,744)	(1,425,504)
Total other financing sources (uses)	(1,005,150)	(40,760)	-	1,118,360	72,450
NET CHANGE IN FUND BALANCES	(425,031)	208,939	(6,587,897)	2,424,158	(4,379,831)
FUND BALANCES, JANUARY 1, 2012	11,528,970	2,501,335	6,713,787	32,248,207	52,992,299
FUND BALANCES, DECEMBER 31, 2012	\$ 11,103,939	\$ 2,710,274	\$ 125,890	\$ 34,672,365	\$ 48,612,468

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, 2012

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (4,379,831)
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	10,225,952
Contributions of capital assets are reported only in the statement of activities	778,156
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	711,936
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	(3,142,587)
Loss on disposal of capital assets	(10,547)
Change in compensated absences	100,998
Change in net other postemployment benefit obligation	30,051
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available	9,000
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>796,621</u>
CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 5,119,749</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS

December 31, 2012

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 5,286,697	\$ 6,998,749
Receivables		
Property taxes	-	1,050,000
Accounts	2,417,417	16,678
Accrued interest	-	1,621
Prepaid expenses	256,526	14,914
Inventory	22,002	-
Restricted assets		
Cash and investments	241,424	-
	<u>8,224,066</u>	<u>8,081,962</u>
Total current assets		
<b>NONCURRENT ASSETS</b>		
None	-	-
<b>CAPITAL ASSETS</b>		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	6,956,077	-
	<u>6,960,069</u>	<u>-</u>
Total capital assets		
Total assets	<u>15,184,135</u>	<u>8,081,962</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)  
 PROPRIETARY FUNDS

December 31, 2012

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 895,093	\$ 16,171
Accrued payroll	298,324	-
Claims payable	444,049	105,207
Flexible benefit payable	-	30,278
Unearned revenue	-	410,446
Compensated absences payable	100,629	-
Liabilities payable from restricted assets		
Interest payable	8,857	-
Revenue bonds payable	615,000	-
	<u>2,361,952</u>	<u>562,102</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences payable	402,519	-
Revenue bonds payable	2,051,985	-
	<u>2,454,504</u>	<u>-</u>
	<u>4,816,456</u>	<u>562,102</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned property taxes	-	1,050,000
	<u>-</u>	<u>1,050,000</u>
	<u>4,816,456</u>	<u>1,612,102</u>
<b>NET POSITION</b>		
Net investment in capital assets	4,293,084	-
Restricted for debt service	232,567	-
Restricted for tort and liability	-	1,515,593
Unrestricted	5,842,028	4,954,267
	<u>\$ 10,367,679</u>	<u>\$ 6,469,860</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>OPERATING REVENUES</b>		
Charges for services	\$ 15,676,882	\$ 5,388,512
<b>OPERATING EXPENSES</b>		
Administration	1,958,020	-
Operations	11,506,209	5,646,166
Depreciation	564,799	-
Total operating expenses	14,029,028	5,646,166
<b>OPERATING INCOME (LOSS)</b>	<b>1,647,854</b>	<b>(257,654)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property taxes	-	1,043,611
Investment income	20,988	10,664
Loss on disposal of capital assets	(863)	-
Other income	33,196	-
Interest expense	(133,451)	-
Total nonoperating revenues (expenses)	(80,130)	1,054,275
<b>INCOME BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<b>1,567,724</b>	<b>796,621</b>
<b>TRANSFERS</b>		
Transfers (out)	(72,000)	-
Total transfers	(72,000)	-
<b>CONTRIBUTIONS</b>	<b>67,814</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>1,563,538</b>	<b>796,621</b>
<b>NET POSITION, JANUARY 1, 2012</b>	<b>8,835,174</b>	<b>5,673,239</b>
Prior period adjustment	(31,033)	-
<b>NET POSITION, JANUARY 1, 2012, RESTATED</b>	<b>8,804,141</b>	<b>5,673,239</b>
<b>NET POSITION, DECEMBER 31, 2012</b>	<b>\$ 10,367,679</b>	<b>\$ 6,469,860</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 18,001,120	\$ 1,382,505
Receipts from interfund service transactions	-	4,005,125
Payments to suppliers	(4,576,566)	(5,634,117)
Payments to employees	(8,639,434)	-
Net cash from operating activities	<u>4,785,120</u>	<u>(246,487)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipt of general property taxes	-	1,043,611
Transfers to other funds	(72,000)	-
Net cash from noncapital financing activities	<u>(72,000)</u>	<u>1,043,611</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on revenue bonds	(148,735)	-
Payment on revenue bonds	(592,500)	-
Payments for capital acquisition	(154,514)	-
Net cash from capital and related financing activities	<u>(895,749)</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Receipt of interest	20,988	9,514
Net cash from investing activities	<u>20,988</u>	<u>9,514</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>3,838,359</b>	<b>806,638</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2012</b>	<b><u>1,689,762</u></b>	<b><u>6,192,111</u></b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2012</b>	<b><u>\$ 5,528,121</u></b>	<b><u>\$ 6,998,749</u></b>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)  
 PROPRIETARY FUNDS

For the Year Ended December 31, 2012

	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)	\$ 1,647,854	\$ (257,654)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	564,799	-
Receipts of miscellaneous income	33,196	-
Receipts of donations	67,814	-
Effects of changes in operating assets and liabilities		
Accounts receivable	2,223,228	(882)
Prepaid expenses	(114,871)	(540)
Inventory	478	-
Accounts payable	259,874	(13,209)
Accrued payroll	38,503	-
Claims payable	54,609	(35,693)
Deferred revenue	-	61,491
Compensated absences payable	9,636	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 4,785,120</u>	<u>\$ (246,487)</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2012

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 5,845,004
Receivables	
Accounts	81,995
Accrued interest	<u>393</u>
 <b>TOTAL ASSETS</b>	 <b><u>\$ 5,927,392</u></b>
 <b>LIABILITIES</b>	
Due to others	<u>\$ 5,927,392</u>
 <b>TOTAL LIABILITIES</b>	 <b><u>\$ 5,927,392</u></b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS

December 31, 2012

---

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.

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 Community Mental Health Fund accounts for revenues that are restricted to providing mental health services to the citizens of DeKalb County. Financing is provided by an annual property tax levy and state aid.

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 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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports unearned revenue and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned revenues also arise when resources are received by the County 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 County has a legal claim to the resources, the liability and deferred inflows of resource for unearned and unavailable revenue are 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.

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.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2012 but have yet to be paid out 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 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 expensed in the year of issuance.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Balances/ Net Position

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 County 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 County Chief Financial Officer as specified by the County's fund balance policy. 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 positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets 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 positions or restricted fund balance results from enabling legislation adopted by the County.

o. Interfund Transactions

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Patient Service Revenue

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

Revenue under third party payer agreements is subject to audit and retroactive adjustment. Provisions for estimated third party payer 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.

q. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

r. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County’s deposits may not be returned to it. The County’s investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County’s agent. All of the County’s deposits were covered by either FDIC or collateral at December 31, 2012.

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 policy 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 2011 attached as an enforceable lien on January 1, 2011, 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, 2012, and were payable in two installments on or about June 1, 2012 and September 1, 2012. 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 2012 tax levy has been recorded as receivable and unavailable revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 4,550,562	\$ 223,384	\$ -	\$ 4,773,946
Land right of way	1,564,446	-	-	1,564,446
Construction in progress	15,851,193	3,105,348	6,658,956	12,297,585
Total capital assets not being depreciated	21,966,201	3,328,732	6,658,956	18,635,977
Capital assets being depreciated				
Land improvements	1,187,091	122,273	-	1,309,364
Buildings and improvements	29,492,149	13,009,145	-	42,501,294
Vehicles	3,760,279	64,631	24,389	3,800,521
Equipment	4,627,632	123,970	11,564	4,740,038
Intangibles	143,803	-	-	143,803
Infrastructure	47,152,064	1,014,313	-	48,166,377
Total capital assets being depreciated	86,363,018	14,334,332	35,953	100,661,397
Less accumulated depreciation for				
Land improvements	673,948	58,643	-	732,591
Buildings and improvements	12,587,448	880,653	-	13,468,101
Vehicles	1,988,297	359,811	13,842	2,334,266
Equipment	2,897,284	317,856	11,564	3,203,576
Intangibles	18,184	18,184	-	36,368
Infrastructure	21,214,630	1,507,440	-	22,722,070
Total accumulated depreciation	39,379,791	3,142,587	25,406	42,496,972
Total capital assets being depreciated, net	46,983,227	11,191,745	10,547	58,164,425
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 68,949,428</b>	<b>\$ 14,520,477</b>	<b>\$ 6,669,503</b>	<b>\$ 76,800,402</b>

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
<b>BUSINESS-TYPE ACTIVITIES</b>				
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	785,111	145,258	3,173	927,196
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	825,345	6,608	4,008	827,945
Equipment	967,315	2,648	14,965	954,998
Total capital assets being depreciated	<u>14,754,300</u>	<u>154,514</u>	<u>22,146</u>	<u>14,886,668</u>
Less accumulated depreciation for				
Improvements	377,607	50,004	3,173	424,438
Buildings	5,592,711	445,712	-	6,038,423
Furniture and fixtures	735,435	19,524	3,278	751,681
Equipment	681,322	49,559	14,832	716,049
Total accumulated depreciation	<u>7,387,075</u>	<u>564,799</u>	<u>21,283</u>	<u>7,930,591</u>
Total capital assets being depreciated, net	<u>7,367,225</u>	<u>(410,285)</u>	<u>863</u>	<u>6,956,077</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<u>\$ 7,371,217</u>	<u>\$ (410,285)</u>	<u>\$ 863</u>	<u>\$ 6,960,069</u>

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

<b>GOVERNMENTAL ACTIVITIES</b>	
General government	\$ 396,250
Public safety	563,583
Health and welfare	359,835
Highway and streets	<u>1,822,919</u>
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<u>\$ 3,142,587</u>

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Balances			Balances	
	January 1, 2012	Additions	Reductions	December 31, 2012	Current Portion
<b>GOVERNMENTAL ACTIVITIES</b>					
Compensated absences	\$ 1,954,158	\$ 14,909	\$ 115,907	\$ 1,853,160	\$ 185,316
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,068,750	-	197,500	871,250	205,000
General obligation alternate revenue source bonds					
Taxable Series 2010A	9,590,000	-	510,000	9,080,000	520,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	22,181	-	4,436	17,745	-
*Other postemployment benefit	48,033	-	30,051	17,982	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 18,653,122</b>	<b>\$ 14,909</b>	<b>\$ 857,894</b>	<b>\$ 17,810,137</b>	<b>\$ 910,316</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences	\$ 493,512	\$ 27,302	\$ 17,666	\$ 503,148	\$ 100,629
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	3,206,250	-	592,500	2,613,750	615,000
Unamortized bond premium	66,544	-	13,309	53,235	-
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 3,766,306</b>	<b>\$ 27,302</b>	<b>\$ 623,475</b>	<b>\$ 3,170,133</b>	<b>\$ 715,629</b>

\* This liability generally retired by the General Fund.

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
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	\$ 3,485,000	\$ 364,650	\$ 3,849,650

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

Fiscal Year	Lease Payments
2013	\$ 970,312
2014	971,812
2015	967,012
2016	969,656
Total lease payments	3,878,792
Less interest and expenses	(393,792)
NET LEASE RECEIVABLE	\$ 3,485,000

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% to 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 to \$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% to 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 to \$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 \$22,399,773 as of December 31, 2012. The current year principal and interest payment of \$1,142,906 was 18.12% of the total pledged revenue of \$6,306,069.

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
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
<b>TOTAL</b>	<b>\$9,080,000</b>	<b>\$ 2,625,147</b>	<b>\$11,705,147</b>	<b>\$ 5,970,000</b>	<b>\$ 4,724,626</b>	<b>\$10,694,626</b>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2012 consist of the following:

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

Advances from/to other funds at December 31, 2012 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Nonmajor Governmental		
Nonmajor Governmental	<u>\$ 512,869</u>	<u>\$ 512,869</u>
TOTAL	<u>\$ 512,869</u>	<u>\$ 512,869</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 2012, a payment of \$142,244 was made.

Transfers to/from other funds at December 31, 2012 consist of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
General		
Community Mental Health	\$ 34,850	\$ -
Nonmajor Governmental	50,000	1,090,000
Community Mental Health		
General	-	34,850
Nonmajor Governmental	-	5,910
Nursing Home		
Nonmajor Governmental	-	72,000
Nonmajor Governmental		
General	1,090,000	50,000
Community Mental Health	5,910	-
Nursing Home	72,000	-
Nonmajor Governmental	<u>244,744</u>	<u>244,744</u>
TOTAL	<u>\$ 1,497,504</u>	<u>\$ 1,497,504</u>

6. INTERFUND ASSETS/LIABILITIES (Continued)

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

- \$1,090,000 was transferred from the General Fund to the Nonmajor Governmental Funds, consisting of \$658,000 transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$369,000 was transferred to the Health Fund for FICA/IMRF costs. \$50,000 was transferred to the Public Building Maintenance Fund for renewal and replacement costs related to the Community Outreach Building. \$11,000 was transferred to the History Room Fund that is used for a small salary and benefits for a part-time director. \$2,000 was transferred to the Children's Waiting Room Fund for operating costs. These transfers will not 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, 2012.

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, 2012.

Changes in the Tort and Liability Insurance Fund and Nursing Home Fund claims payable in fiscal year 2012 and 2011 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,
2011	\$ 702,239	\$ 352,513	\$ 524,412	\$ 530,340
2012	530,340	112,976	94,060	549,256

8. CONTINGENT LIABILITIES

a. Litigation

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

b. Grants

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

c. Property Tax Appeals

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

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 (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report 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.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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.

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, 2012 was 11.57% of covered payroll which was equal to the required contribution rate.

Sheriff's Law Enforcement Personnel

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%.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS. 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, 2012 was 21.78% of covered payroll which was equal to the required contribution rate.

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, 2010	December 31, 2010
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

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
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.

	Calendar Year	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2010	\$ 2,011,299	\$ 1,418,872
	2011	2,011,557	1,399,234
	2012	2,039,589	1,505,278
Actual contribution	2010	\$ 2,011,244	\$ 1,407,252
	2011	2,011,612	1,410,854
	2012	2,039,589	1,505,278
Percentage of APC contributed	2010	99.99%	99.18%
	2011	100.00%	100.83%
	2012	100.00%	100.00%
Net pension obligation (NPO)	2010	\$ 55	\$ 11,620
	2011	-	-
	2012	-	-

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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9. Employee Retirement Systems (Continued)

c. Funded Status

The funded status of the plans as of December 31, 2012 is based on actuarial valuations performed as of December 31, 2012 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 9b.

	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Actuarial accrued liability (AAL)	\$ 49,004,746	\$ 26,585,811
Actuarial value of plan assets	38,011,625	15,581,439
Unfunded actuarial accrued liability (UAAL)	10,993,121	11,004,372
Funded ratio (actuarial value of plan assets/AAL)	77.57%	58.61%
Covered payroll (active plan members)	\$ 17,628,258	\$ 6,911,285
UAAL as a percentage of covered payroll	62.36%	159.22%

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.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County is required by 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 \$528 to \$740 monthly for single coverage and \$1,058 to \$1,710 monthly for family coverage which is equal to the premium for the coverage.

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, 2012, membership consisted of:

	<u>County</u>
Retirees and beneficiaries currently receiving benefits	11
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>463</u>
 TOTAL	 <u><u>474</u></u>
 Participating employers	 <u><u>1</u></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 2010, 2011 and 2012 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2010	\$ 25,351	\$ 20,995	82.8%	\$ 12,543
December 31, 2011	56,485	20,995	37.2%	48,033
December 31, 2012	56,596	86,647	153.1%	17,982

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, 2012 was calculated as follows:

	<u>County</u>
Annual required contribution	\$ 56,276
Interest on net OPEB obligation	1,921
Adjustment to annual required contribution	<u>(1,601)</u>
Annual OPEB cost	56,596
Contributions made	<u>86,647</u>
Increase (decrease) in net OPEB obligation	(30,051)
Net OPEB obligation, beginning of year	<u>48,033</u>
<b>NET OPEB OBLIGATION, END OF YEAR</b>	<b><u><u>\$ 17,982</u></u></b>

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2012 was as follows:

	<u>County</u>
Actuarial accrued liability (AAL)	\$ 700,282
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	700,282
Funded ratio (actuarial value of plan assets/AAL)	0.0%
Covered payroll (active plan members)	\$ 25,959,404
UAAL as a percentage of covered payroll	2.7%

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

10. OTHER POSTEMPLOYMENT BENEFITS (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, 2012 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 4% 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 advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2012 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. RESTATEMENT

Net positions of governmental activities and business-type activities have been restated by \$(293,013) and \$(31,033), respectively, due to the implementation of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. With the implementation of GASB Statement No. 65, the County is required to write off previous bond issuance costs which were being amortized over the life of the bonds and to expense these amounts in the year of issuance.

13. SUBSEQUENT EVENT

On November 26, 2012, the County Health Department entered into an asset purchase agreement with KishHealth System Home Care (KishHealth) whereby KishHealth agreed to purchase certain health department assets and assume certain liabilities as well as takeover the home health division for \$268,000. The effective date of the agreement is January 1, 2013. Therefore, the \$268,000 paid by KishHealth prior to year end has been recorded as unearned income as of December 31, 2012.

14. 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 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 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.

14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

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 position 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.

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.

14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

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

The District reports unearned revenue and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet both the available criteria for recognition in the current period, under the modified accrual basis of accounting. Unearned revenue arises when a revenue is measurable but not earned under the accrual basis of accounting. Unearned 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 and deferred inflows of resource for unearned and unavailable revenue are 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.

14. 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, 2012, but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements.

14. 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 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.

xi. Fund Balances/Net Position

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 positions are legally restricted by outside parties for a specific purpose. Net investment in capital assets 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 positions results from enabling legislation adopted by the District.

14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

a. Summary of Significant Accounting Policies (Continued)

xii. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.



## **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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 17,066,000	\$ 17,066,000	\$ 16,573,846
Licenses and permits	107,500	107,500	118,375
Intergovernmental	2,683,000	2,683,000	2,946,552
Charges for services	4,442,500	4,442,500	4,487,158
Fines and forfeits	782,000	782,000	719,247
Investment income	63,000	63,000	15,301
Miscellaneous	201,300	201,300	183,770
<b>Total revenues</b>	<b>25,345,300</b>	<b>25,345,300</b>	<b>25,044,249</b>
<b>EXPENDITURES</b>			
General government	7,003,900	7,062,900	6,640,792
Public safety	17,993,300	18,078,300	17,686,402
Health and welfare	191,000	191,000	136,936
<b>Total expenditures</b>	<b>25,188,200</b>	<b>25,332,200</b>	<b>24,464,130</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>157,100</b>	<b>13,100</b>	<b>580,119</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	10,000	10,000	10,000
Court automation	5,000	5,000	5,000
Health	5,000	5,000	5,000
GIS Development	15,000	15,000	15,000
Mental health	32,000	32,000	34,850
Drug Court	-	1,000	-
Probation	5,000	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(369,000)	(369,000)	(369,000)
History room	(11,000)	(11,000)	(11,000)
Asset replacement	(646,000)	(646,000)	(660,000)
<b>Total other financing sources (uses)</b>	<b>(994,000)</b>	<b>(993,000)</b>	<b>(1,005,150)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (836,900)</b>	<b>\$ (979,900)</b>	<b>(425,031)</b>
<b>FUND BALANCE, JANUARY 1, 2012</b>			<b>11,528,970</b>
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<b>\$ 11,103,939</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,215,000	\$ 2,215,000	\$ 2,201,569
Charges for services			
Building rental	-	-	1
Investment income	15,000	15,000	5,736
	<hr/>		
Total revenues	2,230,000	2,230,000	2,207,306
	<hr/>		
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	113,000	113,000	107,322
Capital improvements	59,000	59,000	531
Commodities and services	2,013,500	2,013,500	1,847,005
Supplies and materials	3,000	3,000	2,749
	<hr/>		
Total expenditures	2,188,500	2,188,500	1,957,607
	<hr/>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	41,500	41,500	249,699
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(40,000)	(40,000)	(34,850)
Drug court	-	-	(4,410)
Asset replacement	(1,500)	(1,500)	(1,500)
	<hr/>		
Total other financing sources (uses)	(41,500)	(41,500)	(40,760)
	<hr/>		
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	208,939
<b>FUND BALANCE, JANUARY 1, 2012</b>			<u>2,501,335</u>
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<u><u>\$ 2,710,274</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2012

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)
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%
2012	38,011,625	49,004,746	77.57%	10,993,121	17,628,258	62.36%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2012

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)
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%
2012	15,581,439	26,585,811	58.61%	11,004,372	6,911,285	159.22%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2012

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
2012	-	700,282	0.00%	700,282	25,959,404	2.70%

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, 2012

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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	2,011,557	100.00%
2012	2,039,589	2,039,589	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2012

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2012	1,505,278	1,505,278	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2012

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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%
2012	86,647	56,276	153.97%

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

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2012

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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 31, 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 County Board to approve several supplementary appropriations.

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

Fund	Excess
Public Building Administration	\$ 10,976
Public Building Maintenance	15,625
Veteran's Assistance	4,826
Nursing Home	304,041



**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, 2012

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes - corporate	\$ 10,745,000	\$ 10,745,000	\$ 10,588,050
Property taxes - FICA/IMRF	200,000	200,000	198,822
Replacement taxes	600,000	600,000	535,118
Inheritance tax	160,000	160,000	90,761
Mobile home tax	10,000	10,000	-
TIF surplus	300,000	300,000	292,381
Sales tax (.01)	300,000	300,000	270,848
Sales tax (.0025)	4,500,000	4,500,000	4,346,360
Local use tax	250,000	250,000	249,115
Games tax	1,000	1,000	2,391
<b>Total taxes</b>	<b>17,066,000</b>	<b>17,066,000</b>	<b>16,573,846</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	15,000	15,000	19,700
Beer and liquor licenses	2,000	2,000	2,750
Landfill licenses	-	-	50
Franchise fees	50,000	50,000	49,487
Building permits	40,000	40,000	45,554
Raffle permits	-	-	55
Temporary sign permits	500	500	779
<b>Total licenses and permits</b>	<b>107,500</b>	<b>107,500</b>	<b>118,375</b>
<b>INTERGOVERNMENTAL</b>			
State income tax	1,200,000	1,200,000	1,405,004
Federal grants	855,000	855,000	870,855
State grants	628,000	628,000	670,693
<b>Total intergovernmental</b>	<b>2,683,000</b>	<b>2,683,000</b>	<b>2,946,552</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,820,000	1,820,000	1,760,099
Passport fees	20,000	20,000	17,161
Marriage licenses	14,500	14,500	16,980
Civil union licenses	500	500	365
Revenue stamps	165,000	165,000	149,826
Copying services	41,000	41,000	50,813
Early voting	10,000	10,000	-
GIS recording fee	175,000	175,000	207,147
Assessments	4,000	4,000	2,126
Administrative fees	2,000	2,000	7,120
Regional plan commission	7,000	7,000	7,000
Contract policing	45,000	45,000	70,711
Recordings	215,000	215,000	266,660
Work release	10,000	10,000	6,091
Prisoner detention	-	-	9,060
Medical costs fee	-	-	3,454
Police communications	124,000	124,000	105,247
Zoning hearing fees	8,000	8,000	8,321
Communication contracts	971,000	971,000	996,000
Electronic monitoring	50,000	50,000	42,684

(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, 2012

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES (Continued)</b>			
Choices diversion program	\$ 18,000	\$ 18,000	\$ 11,810
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	6,174
Private pay	2,000	2,000	715
Interstate transfer	-	-	1,250
Victim impact panel	15,000	15,000	23,149
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	10,213
In-house copies	27,000	27,000	29,899
In-house printing	40,000	40,000	37,985
Building reinspection	500	500	100
Police special event reimbursements	40,000	40,000	39,798
Police partnerships	480,000	480,000	478,890
Community outreach building rental	90,000	90,000	90,000
Medical costs	25,000	25,000	26,110
	<hr/>		
Total charges for services	4,442,500	4,442,500	4,487,158
<hr/>			
<b>FINES AND FORFEITS</b>			
Traffic fines	410,000	410,000	390,831
Criminal fines	280,000	280,000	238,665
Court system fees	70,000	70,000	66,291
Zoning violation fees	1,000	1,000	3,100
Bond fees	11,000	11,000	7,959
Drug fines	10,000	10,000	12,401
	<hr/>		
Total fines and forfeits	782,000	782,000	719,247
<hr/>			
<b>INVESTMENT INCOME</b>	63,000	63,000	15,301
<hr/>			
<b>MISCELLANEOUS</b>			
Sale of property	2,000	2,000	60
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telecommunications commission	27,000	27,000	13,209
E-911	25,000	25,000	25,000
Tower rental	30,000	30,000	36,780
Sale of publications	-	-	6
Prisoner - transportation	4,000	4,000	2,249
Prisoner - medical	20,000	20,000	2,015
Prepaid judicial copies	1,000	1,000	1,515
Client reimbursement	25,000	25,000	20,748
Reimbursement for testing	-	-	13,500
Unclaimed fees	20,000	20,000	14,348
Other miscellaneous	42,300	42,300	49,682
	<hr/>		
Total miscellaneous	201,300	201,300	183,770
<hr/>			
<b>TOTAL REVENUES</b>	\$ 25,345,300	\$ 25,345,300	\$ 25,044,249

(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, 2012

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
Information management office			
Charges for services			
GIS recording fee	\$ 175,000	\$ 175,000	\$ 207,147
Miscellaneous			
E-911	25,000	25,000	25,000
Miscellaneous	1,300	1,300	-
Total miscellaneous	<u>26,300</u>	<u>26,300</u>	<u>25,000</u>
Total information management office	<u>201,300</u>	<u>201,300</u>	<u>232,147</u>
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,000	2,000	2,750
Raffle permits	-	-	55
Landfill licenses	-	-	50
Total licenses and permits	<u>2,000</u>	<u>2,000</u>	<u>2,855</u>
Charges for services			
Marriage licenses	14,500	14,500	16,980
Civil union licenses	500	500	365
Office fees	50,000	50,000	46,591
Passport fees	20,000	20,000	17,161
Revenue stamps	165,000	165,000	149,826
Copying services	40,000	40,000	50,496
Recordings	215,000	215,000	266,660
Total charges for services	<u>505,000</u>	<u>505,000</u>	<u>548,079</u>
Miscellaneous			
Miscellaneous	-	-	30
Total County Clerk and Recorder	<u>507,000</u>	<u>507,000</u>	<u>550,964</u>
Treasurer			
Charges for services			
Office fees	36,500	36,500	19,102
E-911 contract	8,500	8,500	8,500
Total charges for services	<u>45,000</u>	<u>45,000</u>	<u>27,602</u>
Investment income			
Interest	60,000	60,000	12,723
Interest - government	-	-	1,100
Total investment income	<u>60,000</u>	<u>60,000</u>	<u>13,823</u>
Total Treasurer	<u>105,000</u>	<u>105,000</u>	<u>41,425</u>
Supervisor of Assessments			
Intergovernmental			
State grant	37,000	37,000	37,965

(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, 2012

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of Assessments (Continued)			
Charges for services			
Assessments	\$ 4,000	\$ 4,000	\$ 2,126
Miscellaneous			
Other miscellaneous	1,000	1,000	1,022
Total Supervisor of Assessments	42,000	42,000	41,113
Elections			
Intergovernmental			
Federal grant	75,000	75,000	633
Salary reimbursements	18,000	18,000	14,800
Total intergovernmental	93,000	93,000	15,433
Charges for services			
Early voting	10,000	10,000	-
Copying services	1,000	1,000	276
Total charges for services	11,000	11,000	276
Total elections	104,000	104,000	15,709
Planning and zoning			
Licenses and permits			
Building permits	40,000	40,000	45,554
Temporary sign permits	500	500	779
Total licenses and permits	40,500	40,500	46,333
Charges for services			
Building reinspection	500	500	100
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	8,321
Copying services	-	-	41
Total charges for services	15,500	15,500	15,462
Fines and forfeits			
Code violations	1,000	1,000	3,100
Miscellaneous			
Sale of publications	-	-	6
Other miscellaneous	-	-	300
Total miscellaneous	-	-	306
Total planning and zoning	57,000	57,000	65,201
Other			
Taxes			
Property taxes - corporate	10,745,000	10,745,000	10,588,050
Property taxes - FICA/IMRF	200,000	200,000	198,822
Replacement taxes	600,000	600,000	535,118
Inheritance tax	160,000	160,000	90,761

(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, 2012

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Other (Continued)			
Taxes (Continued)			
Mobile home tax	\$ 10,000	\$ 10,000	\$ -
TIF surplus	300,000	300,000	292,381
Sales tax (.01)	300,000	300,000	270,848
Sales tax (.0025)	4,500,000	4,500,000	4,346,360
Local use tax	250,000	250,000	249,115
Games tax	1,000	1,000	2,391
Total taxes	17,066,000	17,066,000	16,573,846
Licenses and permits			
Franchise fees	50,000	50,000	49,487
Intergovernmental			
State income tax	1,200,000	1,200,000	1,405,004
5311 VAC grant	750,000	750,000	824,544
Total intergovernmental	1,950,000	1,950,000	2,229,548
Miscellaneous			
Sale of property	2,000	2,000	60
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	20,000	20,000	14,348
Telephone	38,000	38,000	37,500
Other miscellaneous	2,000	2,000	273
Total miscellaneous	67,000	67,000	56,839
Total other	19,133,000	19,133,000	18,909,720
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	13,000	13,000	10,213
In-house copies	27,000	27,000	29,899
In-house printing	40,000	40,000	37,985
Total charges for services	81,000	81,000	79,297
Miscellaneous			
Miscellaneous	-	-	691
Total facilities management	81,000	81,000	79,988
Community outreach building			
Charges for services			
Building rental	90,000	90,000	90,000
Miscellaneous			
Miscellaneous	-	-	1,549
Total community outreach building	90,000	90,000	91,549
Total general government	20,320,300	20,320,300	20,027,816

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY</b>			
Sheriff's merit commission			
Charges for services			
Administration fees	\$ 2,000	\$ 2,000	\$ 7,120
Total Sheriff's merit commission	2,000	2,000	7,120
Circuit Clerk			
Charges for services			
Office fees	680,000	680,000	607,352
County fees	710,000	710,000	619,065
Total charges for services	1,390,000	1,390,000	1,226,417
Fines and forfeits			
Traffic fines	410,000	410,000	390,831
Criminal fines	280,000	280,000	238,665
Drug fines	10,000	10,000	12,401
Total fines and forfeits	700,000	700,000	641,897
Investment income			
Interest	3,000	3,000	1,478
Total Circuit Clerk	2,093,000	2,093,000	1,869,792
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	1,505
Fines and forfeits			
Court system fees	70,000	70,000	66,291
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,515
Total judiciary	71,000	71,000	69,311
Court services			
Intergovernmental			
State grant - operating	165,000	165,000	180,841
State aid	5,000	5,000	2,000
Total intergovernmental	170,000	170,000	182,841
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	6,174
Private pay	2,000	2,000	715
Interstate transfer	-	-	1,250
Victim impact panel	15,000	15,000	23,149
Total charges for services	26,000	26,000	34,288
Total court services	196,000	196,000	217,129

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Coroner			
Licenses and permits			
Cremation permits	\$ 15,000	\$ 15,000	\$ 19,700
Charges for services			
Office fees	-	-	190
Miscellaneous			
Miscellaneous	-	-	50
Total coroner	15,000	15,000	19,940
Sheriff			
Intergovernmental			
Federal grant - operating - public safety	-	-	1,952
State sheriff schooling	10,000	10,000	952
Total intergovernmental	10,000	10,000	2,904
Charges for services			
Office fees	240,000	240,000	381,221
Contract policing	45,000	45,000	70,711
Special event salary reimbursement	40,000	40,000	39,798
Police partnerships	480,000	480,000	478,892
Total charges for services	805,000	805,000	970,622
Miscellaneous			
Tower rental	30,000	30,000	36,780
Total sheriff	845,000	845,000	1,010,306
Sheriff's communication			
Charges for services			
Police communications	124,000	124,000	105,247
Communication contracts	971,000	971,000	996,000
Total charges for services	1,095,000	1,095,000	1,101,247
Total sheriff's communication	1,095,000	1,095,000	1,101,247
Sheriff's corrections			
Intergovernmental			
Social security incentive program	5,000	5,000	5,000
State sheriff schooling	10,000	10,000	5,857
Total intergovernmental	15,000	15,000	10,857
Charges for services			
Electronic monitoring	50,000	50,000	42,684
Work release	10,000	10,000	6,091
Prisoner detention	-	-	9,060

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's corrections (Continued)			
Charges for services (Continued)			
Medical costs	\$ 25,000	\$ 25,000	\$ 26,109
Total charges for services	85,000	85,000	83,944
Fines and forfeits			
Bond fees	11,000	11,000	7,959
Miscellaneous			
Workers' compensation salary reimbursement	-	-	6,062
Telecommunications commission	27,000	27,000	13,209
Prisoner - transportation	4,000	4,000	2,249
Prisoner - medical	20,000	20,000	2,014
Total miscellaneous	51,000	51,000	23,534
Total sheriff's corrections	162,000	162,000	126,294
State's attorney			
Intergovernmental			
State grant - operating	175,000	175,000	175,313
State aid - IV program	65,000	65,000	98,482
State grant - victim witness	25,000	25,000	27,455
Total intergovernmental	265,000	265,000	301,250
Charges for services			
Records automation fee	-	-	3,454
Office fees	95,000	95,000	78,078
Total charges for services	95,000	95,000	81,532
Fines and forfeits			
Choices diversion program	18,000	18,000	11,810
Miscellaneous			
Other miscellaneous	-	-	2,205
Total state's attorney	378,000	378,000	396,797
Public defender			
Miscellaneous			
Client reimbursement	25,000	25,000	20,748
Reimbursement for testing	-	-	13,500
Total miscellaneous	25,000	25,000	34,248
Intergovernmental			
State reimbursement	100,000	100,000	99,895
Total public defender	125,000	125,000	134,143

(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, 2012

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State grant - operating	\$ -	\$ -	\$ 4,581
Federal grant - operating	30,000	30,000	43,726
Total emergency services	30,000	30,000	48,307
Local emergency plan commission			
Intergovernmental			
State grant - operating	13,000	13,000	16,047
Total local emergency plan commission	13,000	13,000	16,047
Total public safety	5,025,000	5,025,000	5,016,433
TOTAL REVENUES	\$ 25,345,300	\$ 25,345,300	\$ 25,044,249

(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, 2012

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board	\$ 440,800	\$ 454,800	\$ 446,135
Finance	626,600	626,600	567,379
County Clerk and Recorder	551,300	551,300	523,787
Regional Superintendent of Schools	103,700	103,700	101,168
Treasurer	310,600	310,600	306,076
Supervisor of Assessments	466,400	466,400	436,484
Elections	400,600	445,600	442,768
Planning and zoning	446,300	446,300	411,008
Information management office	815,200	815,200	802,370
Other	1,217,000	1,267,000	1,228,024
Facilities management	1,587,400	1,537,400	1,382,134
Community outreach building	120,000	120,000	75,459
<b>Total general government</b>	<b>7,085,900</b>	<b>7,144,900</b>	<b>6,722,792</b>
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
<b>Net general government</b>	<b>7,003,900</b>	<b>7,062,900</b>	<b>6,640,792</b>
<b>PUBLIC SAFETY</b>			
Circuit Clerk	1,139,900	1,139,900	1,114,378
Judiciary	497,200	527,200	523,469
Court services	1,219,000	1,219,000	1,076,752
Jury commission	122,000	122,000	103,631
Coroner	197,400	221,400	219,640
Sheriff	5,500,800	5,522,800	5,513,041
Sheriff's auxiliary	6,500	6,500	3,468
Sheriff's merit commission	27,500	29,500	29,321
Sheriff's communication	2,503,100	2,503,100	2,413,483
Sheriff's corrections	4,163,800	4,163,800	4,089,688
State's attorney	1,723,600	1,723,600	1,726,787
Public defender	778,500	778,500	753,963
Emergency services	137,000	137,000	136,289
Local emergency plan commission	13,000	19,000	17,492
<b>Total public safety</b>	<b>18,029,300</b>	<b>18,113,300</b>	<b>17,721,402</b>
Less chargebacks to other funds	(36,000)	(35,000)	(35,000)
<b>Net public safety</b>	<b>17,993,300</b>	<b>18,078,300</b>	<b>17,686,402</b>
<b>HEALTH AND WELFARE</b>			
Public health	191,000	191,000	136,936
<b>Total public health</b>	<b>191,000</b>	<b>191,000</b>	<b>136,936</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 25,188,200</b>	<b>\$ 25,332,200</b>	<b>\$ 24,464,130</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board			
Salaries and benefits			
Salaries	\$ 239,000	\$ 250,500	\$ 236,429
Board and commissions	73,000	73,000	74,725
Overtime	7,400	7,400	7,667
Longevity pay	2,000	2,000	1,888
Deferred compensation	9,000	9,000	8,068
FICA	26,000	26,000	19,388
IMRF	23,000	23,000	23,338
Health insurance	18,000	18,000	15,842
Life insurance	400	400	331
Unemployment insurance	200	200	208
Total salaries and benefits	398,000	409,500	387,884
Capital improvements			
Office furniture and small equipment	-	2,500	1,317
Computer equipment	-	-	937
Total capital improvements	-	2,500	2,254
Commodities and services			
Travel	14,000	14,000	8,883
Recruitment	-	-	13,748
Meetings	800	800	821
Memberships	5,000	5,000	5,338
Public notices	-	-	850
Maintenance - vehicles	500	500	752
Telephone	1,200	1,200	1,033
Professional services	-	-	4,334
Postage	800	800	450
Commercial services	100	100	-
Employee recognition	-	-	30
Special programs	5,000	5,000	5,000
In-house copies	1,200	1,200	985
Copies - external	200	200	-
Per diem and expenses	9,000	9,000	9,191
Total commodities and services	37,800	37,800	51,415
Supplies and materials			
Supplies	5,000	5,000	4,582
Total supplies and materials	5,000	5,000	4,582
Total County Board	\$ 440,800	\$ 454,800	\$ 446,135
Finance			
Salaries and benefits			
Salaries	\$ 391,000	\$ 391,000	\$ 369,741
Overtime	8,000	8,000	3,716
Longevity pay	9,500	9,500	9,197
Deferred compensation	7,000	7,000	6,066
FICA	32,000	32,000	26,033
IMRF	42,000	42,000	39,077
Health insurance	82,000	82,000	73,704
Life insurance	1,500	1,500	1,159
Unemployment insurance	1,000	1,000	697
Total salaries and benefits	574,000	574,000	529,390

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Computer equipment	\$ 1,500	\$ 1,500	\$ 574
Total capital improvements	1,500	1,500	574
Commodities and services			
Travel	2,500	2,500	1,037
School of instruction	1,500	1,500	887
Meetings - hosting	300	300	206
Public notices	200	200	78
Memberships	1,000	1,000	2,120
Maintenance - equipment	500	500	-
Maintenance - software	25,000	25,000	18,871
Telephone	1,000	1,000	1,284
Flexible benefits program	6,000	6,000	5,163
Postage	4,000	4,000	3,500
In-house copies	2,000	2,000	1,275
Commercial services	3,000	3,000	-
Total commodities and services	47,000	47,000	34,421
Supplies and materials			
Supplies	4,000	4,000	2,994
Periodicals and subscriptions	100	100	-
Total supplies and materials	4,100	4,100	2,994
Total finance	\$ 626,600	\$ 626,600	\$ 567,379
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 323,000	\$ 323,000	\$ 298,581
Overtime	-	-	7,346
Longevity pay	7,000	7,000	5,411
Deferred compensation	3,000	3,000	2,562
FICA	27,000	27,000	22,502
IMRF	35,000	35,000	32,409
Health insurance	88,000	88,000	88,748
Life insurance	2,000	2,000	1,242
Unemployment insurance	1,000	1,000	756
Total salaries and benefits	486,000	486,000	459,557
Capital improvements			
Office furniture and small equipment	-	1,100	1,672
Book restoration	600	600	-
Total capital improvements	600	1,700	1,672
Commodities and services			
Travel	500	500	255
School of instruction	-	-	90
Memberships	-	-	1,010
Maintenance - equipment	43,000	41,900	29,395
Postage	13,200	13,200	14,491
In-house copies	4,000	4,000	7,642
Vital records	-	-	1,854
Total commodities and services	60,700	59,600	54,737

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 7,821
Total supplies and materials	4,000	4,000	7,821
Total County Clerk and Recorder	\$ 551,300	\$ 551,300	\$ 523,787
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 36,500	\$ 36,500	\$ 42,117
Part-time	17,000	17,000	8,872
Longevity pay	2,000	2,000	1,780
Paid hours off contingency	-	-	859
FICA	4,500	4,500	3,959
IMRF	3,000	3,000	3,846
Health insurance	7,500	7,500	7,248
Life insurance	200	200	166
Unemployment insurance	300	300	250
Total salaries and benefits	71,000	71,000	69,097
Capital improvements			
Computer equipment	2,000	2,000	1,453
Total capital improvements	2,000	2,000	1,453
Commodities and services			
Travel	8,000	8,000	7,235
Memberships	1,900	1,900	1,915
Postage	1,400	1,400	1,000
Telephone	1,500	1,500	1,500
Rental of space	13,000	13,000	13,000
Rental of equipment	3,900	3,900	5,020
Total commodities and services	29,700	29,700	29,670
Supplies and materials			
Supplies	1,000	1,000	948
Total supplies and materials	1,000	1,000	948
Total Regional Superintendent of Schools	\$ 103,700	\$ 103,700	\$ 101,168
Treasurer			
Salaries and benefits			
Salaries	\$ 196,000	\$ 196,000	\$ 194,084
Overtime	500	500	279
Longevity pay	2,500	2,500	2,545
Deferred compensation	2,500	2,500	2,562
FICA	16,000	16,000	14,960
IMRF	21,000	21,000	20,945
Health insurance	35,000	35,000	39,618
Life insurance	1,000	1,000	662
Unemployment insurance	500	500	403
Total salaries and benefits	275,000	275,000	276,058

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 300	\$ 300	\$ 537
School of instruction	200	200	120
Public notices	2,900	2,900	2,362
Memberships	500	500	495
Maintenance - equipment	300	300	188
Postage	21,000	21,000	17,795
In-house copies	300	300	267
Commercial services	6,000	6,000	5,697
Data processing services	300	300	261
Total commodities and services	<u>31,800</u>	<u>31,800</u>	<u>27,722</u>
Supplies and materials			
Supplies	3,500	3,500	2,165
Periodicals and subscriptions	300	300	131
Total supplies and materials	<u>3,800</u>	<u>3,800</u>	<u>2,296</u>
Total Treasurer	<u>\$ 310,600</u>	<u>\$ 310,600</u>	<u>\$ 306,076</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 255,000	\$ 255,000	\$ 253,336
Boards and commissions	30,500	30,500	30,240
Part time	2,500	2,500	70
Overtime	700	700	105
Longevity pay	5,000	5,000	4,792
Deferred compensation	4,000	4,000	1,260
FICA	23,000	23,000	20,387
IMRF	27,000	27,000	23,823
Health insurance	62,500	62,500	62,463
Life insurance	1,000	1,000	841
Unemployment insurance	800	800	1,076
Total salaries and benefits	<u>412,000</u>	<u>412,000</u>	<u>398,393</u>
Capital improvements			
Office furniture and small equipment	900	900	393
Computer equipment	4,100	6,100	6,496
Total capital improvements	<u>5,000</u>	<u>7,000</u>	<u>6,889</u>
Commodities and services			
Travel	1,500	1,500	1,198
School of instruction	1,000	1,000	450
Public notices	20,000	18,000	13,927
Memberships	500	500	415
Maintenance - equipment	1,000	1,000	188
Maintenance	1,000	1,000	326
Postage	10,000	10,000	6,495
In-house copies	2,000	2,000	1,170
Per diem and expenses	2,500	2,500	1,158
Commercial services	1,000	1,000	-
Professional services	2,000	2,000	441
Software	300	300	-
Total commodities and services	<u>42,800</u>	<u>40,800</u>	<u>25,768</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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 4,456
Mapping supplies	1,000	1,000	630
Periodicals and subscriptions	600	600	348
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>5,434</u>
Total Supervisor of Assessments	<u>\$ 466,400</u>	<u>\$ 466,400</u>	<u>\$ 436,484</u>
Elections			
Salaries and benefits			
Salaries	\$ 81,000	\$ 101,000	\$ 97,244
Overtime	2,000	2,000	16,639
Longevity pay	2,000	2,000	1,911
FICA	7,000	7,000	7,615
IMRF	9,000	9,000	9,862
Health insurance	40,000	40,000	27,825
Life insurance	500	500	483
Unemployment insurance	500	500	538
Total salaries and benefits	<u>142,000</u>	<u>162,000</u>	<u>162,117</u>
Capital improvements			
Office furniture and small equipment	2,000	2,000	-
Total capital improvements	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Commodities and services			
Travel	1,500	1,500	1,762
School of instruction	-	-	326
Memberships	-	-	685
Public notices	10,000	10,000	14,561
Maintenance - equipment	1,800	1,800	2,475
Early voting expenses	-	-	-
Postage	6,000	6,000	7,558
In-house copies	5,000	5,000	3,305
Per diem and expenses	97,700	122,700	113,160
Commercial services	109,500	109,500	98,355
Data processing services	21,000	21,000	4,553
Total commodities and services	<u>252,500</u>	<u>277,500</u>	<u>246,740</u>
Supplies and materials			
Supplies	4,100	4,100	33,911
Total elections	<u>\$ 400,600</u>	<u>\$ 445,600</u>	<u>\$ 442,768</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 301,000	\$ 301,000	\$ 277,918
Overtime	1,000	1,000	-
Longevity pay	3,500	3,500	2,338
Deferred compensation	5,000	5,000	5,205
FICA	24,000	24,000	20,335
IMRF	32,000	32,000	28,296
Health insurance	55,000	55,000	54,992

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,000	\$ 1,000	\$ 828
Unemployment insurance	500	500	532
Total salaries and benefits	<u>423,000</u>	<u>423,000</u>	<u>390,444</u>
Commodities and services			
Travel	2,200	2,200	1,772
School of instruction	2,200	2,200	1,406
Public notices	2,500	2,500	2,194
Memberships	1,700	1,700	1,549
Maintenance - vehicles	1,500	1,500	164
Postage	1,100	1,100	885
In-house copies	500	500	438
Telephone	800	800	827
Professional services	-	-	106
Zoning officer	5,500	5,500	7,141
Mileage - boards	300	300	345
Total commodities and services	<u>18,300</u>	<u>18,300</u>	<u>16,827</u>
Supplies and materials			
Supplies	2,400	2,400	1,348
Periodicals and subscriptions	-	-	(53)
Fuels and lubricants	2,600	2,600	2,442
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>3,737</u>
Total planning and zoning	<u>\$ 446,300</u>	<u>\$ 446,300</u>	<u>\$ 411,008</u>
Information management office			
Salaries and benefits			
Salaries	\$ 561,000	\$ 566,000	\$ 568,895
Overtime	10,000	10,000	11,675
On call	3,000	3,000	2,071
Longevity pay	6,500	6,500	6,311
Deferred compensation	5,000	5,000	4,917
FICA	45,000	45,000	43,042
IMRF	58,000	58,000	60,061
Health insurance	70,000	70,000	69,752
Life insurance	1,500	1,500	1,477
Unemployment insurance	1,000	1,000	905
Total salaries and benefits	<u>761,000</u>	<u>766,000</u>	<u>769,106</u>
Capital improvements			
Office furniture and small equipment	-	-	23
Computer equipment	8,000	8,000	5,773
Total capital improvements	<u>8,000</u>	<u>8,000</u>	<u>5,796</u>
Commodities and services			
Travel	1,500	1,500	379
School of instruction	3,000	3,000	75
Mileage	2,500	2,500	673
Memberships	500	500	200
Maintenance - software	5,000	5,000	-
Maintenance - vehicles	-	-	1,607

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Commodities and services (Continued)			
Postage	\$ 100	\$ 100	\$ 72
In-house copies	300	300	6
Telephone	8,500	8,500	8,357
Professional services	11,000	6,000	340
Commercial services	1,000	1,000	110
Software acquisition	8,000	8,000	3,688
Total commodities and services	<u>41,400</u>	<u>36,400</u>	<u>15,507</u>
Supplies and materials			
Supplies	1,000	1,000	2,514
Copies - outside	100	100	-
Technical supplies	3,000	3,000	9,021
Mapping supplies	300	300	93
Periodicals and subscriptions	400	400	189
Fuel	-	-	144
Total supplies and materials	<u>4,800</u>	<u>4,800</u>	<u>11,961</u>
Total information management office	<u>\$ 815,200</u>	<u>\$ 815,200</u>	<u>\$ 802,370</u>
Other			
Salaries and benefits			
Salaries	\$ -	\$ -	\$ 58
Capital improvements			
Computer equipment	<u>25,000</u>	<u>25,000</u>	<u>194</u>
Commodities and services			
Public notices	800	800	150
Meetings	1,200	1,200	776
Maintenance - equipment	2,000	2,000	-
Maintenance - building	10,000	10,000	572
Special programs	2,000	2,000	-
Voluntary Action Center pass through	750,000	750,000	824,541
Property tax payment	3,000	3,000	8,894
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	100,000	100,000	73,087
Cemetery maintenance	5,000	5,000	695
Commercial services	6,000	6,000	(528)
Professional services	90,000	90,000	104,984
Data processing services	55,000	55,000	53,328
Communications	3,000	3,000	5,941
Internet	10,000	10,000	(9,600)
Court costs	2,000	52,000	24,987
Soil conservation match	20,000	20,000	20,000
Americans with disabilities	4,000	4,000	-
Judgment and claims	3,000	3,000	1,596
Employee recognition program	2,000	2,000	1,336
Contingency	5,000	5,000	-
Total commodities and services	<u>1,191,000</u>	<u>1,241,000</u>	<u>1,227,759</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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Supplies and materials			
Supplies	\$ 500	\$ 500	\$ 13
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>13</u>
Total other	<u>\$ 1,217,000</u>	<u>\$ 1,267,000</u>	<u>\$ 1,228,024</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 396,000	\$ 396,000	\$ 391,338
Seasonal	10,000	10,000	8,034
Overtime	28,000	28,000	21,414
On call	9,000	9,000	8,366
Longevity pay	8,000	8,000	6,979
Deferred compensation	3,000	3,000	2,419
FICA	35,500	35,500	30,814
IMRF	45,500	45,500	41,507
Health insurance	97,000	97,000	94,464
Life insurance	2,000	2,000	1,490
Unemployment insurance	1,000	1,000	1,097
Total salaries and benefits	<u>635,000</u>	<u>635,000</u>	<u>607,922</u>
Capital improvements			
Building security	5,000	5,000	3,028
Computer equipment	2,500	2,500	720
General painting	10,000	10,000	6,530
Energy greening	6,500	6,500	6,500
Total capital improvements	<u>24,000</u>	<u>24,000</u>	<u>16,778</u>
Commodities and services			
Travel	1,800	1,800	279
Mileage - employee	1,000	1,000	29
Training	3,500	3,500	2,179
Memberships	500	500	391
Maintenance - equipment	98,000	89,000	84,495
Maintenance - vehicles	3,000	3,000	2,897
Maintenance - building	77,500	69,500	84,775
Rent - equipment	3,500	3,500	2,161
Leased equipment	77,000	77,000	72,560
Utilities	387,000	357,000	245,063
Telephone	10,000	10,000	7,189
Commercial services	201,000	198,000	193,052
Supplies	2,000	2,000	284
Postage	500	500	314
Machine and equipment	3,300	3,300	3,326
Total commodities and services	<u>869,600</u>	<u>819,600</u>	<u>698,994</u>
Supplies and materials			
Copy machine supplies	500	500	124
Printing supplies	2,000	2,000	1,194
Stock paper	46,000	46,000	47,890
Books and subscriptions	300	300	99

(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, 2012

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Supplies and materials (Continued)			
Clothing	\$ 3,500	\$ 3,500	\$ 2,703
Fuel	6,500	6,500	6,430
Total supplies and materials	<u>58,800</u>	<u>58,800</u>	<u>58,440</u>
Total facilities management	<u>\$ 1,587,400</u>	<u>\$ 1,537,400</u>	<u>\$ 1,382,134</u>
Community outreach building			
Personnel services			
Salaries	\$ 12,800	\$ 12,800	\$ 8,959
Seasonal	3,000	3,000	-
FICA	1,500	1,500	705
IMRF	1,500	1,500	-
Unemployment insurance	200	200	92
Total personnel services	<u>19,000</u>	<u>19,000</u>	<u>9,756</u>
Commodities and services			
Meetings	500	500	-
Maintenance - equipment	4,000	4,000	5,218
Maintenance - building	8,000	8,000	8,749
Maintenance - grounds	4,000	4,000	1,294
Maintenance - HVAC	6,000	6,000	3,684
Utilities	50,000	50,000	29,592
Telephone	1,000	1,000	863
Garbage	3,000	3,000	2,946
Water and sewer	1,000	1,000	2,078
Commercial services	8,500	8,500	3,019
Janitorial contract	5,000	5,000	3,871
Total commodities and services	<u>91,000</u>	<u>91,000</u>	<u>61,314</u>
Supplies and materials			
Janitorial supplies	4,000	4,000	2,145
Winter maintenance	2,000	2,000	1,500
Fuel	1,000	1,000	744
Miscellaneous	3,000	3,000	-
Total supplies and materials	<u>10,000</u>	<u>10,000</u>	<u>4,389</u>
Total community outreach building	<u>\$ 120,000</u>	<u>\$ 120,000</u>	<u>\$ 75,459</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 711,000	\$ 711,000	\$ 735,982
Overtime	4,000	4,000	-
Longevity pay	15,000	15,000	13,398
Deferred compensation	5,000	5,000	4,784
FICA	57,000	57,000	54,525
IMRF	74,000	74,000	76,399
Health insurance	184,000	184,000	148,546
Life insurance	4,000	4,000	2,774
Unemployment insurance	2,000	2,000	2,079
Total salaries and benefits	<u>1,056,000</u>	<u>1,056,000</u>	<u>1,038,487</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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY(Continued)</b>			
Circuit Clerk (Continued)			
Capital improvements			
Office furniture and equipment	\$ -	\$ 1,000	\$ 942
Commodities and services			
Travel	7,500	7,500	7,631
Public notices	400	400	493
Memberships	1,500	1,500	795
Telephone	3,000	3,000	1,372
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	1,274
Postage	18,000	18,000	15,517
In-house copies	20,000	20,000	23,823
Total commodities and services	54,400	54,400	50,905
Supplies and materials			
Supplies	29,000	28,000	23,888
Periodicals and subscriptions	500	500	156
Total supplies and materials	29,500	28,500	24,044
Total Circuit Clerk	\$ 1,139,900	\$ 1,139,900	\$ 1,114,378
<b>Judiciary</b>			
Salaries and benefits			
Salaries	\$ 311,000	\$ 311,000	\$ 328,843
Overtime	500	500	330
Longevity pay	4,000	4,000	3,419
FICA	24,500	24,500	24,771
IMRF	22,500	22,500	22,958
Health insurance	65,000	60,800	39,328
Life insurance	1,500	1,500	1,159
Unemployment insurance	1,000	1,000	1,580
Total salaries and benefits	430,000	425,800	422,388
Capital improvements			
Office furniture and equipment	1,000	1,000	1,047
Computer equipment	1,000	5,200	4,701
Computer software	-	-	428
Total capital improvements	2,000	6,200	6,176
Commodities and services			
Travel	3,400	3,400	2,359
Meetings	1,300	1,300	1,320
Memberships	4,000	4,000	3,410
Postage	500	500	712
In-house copies	600	600	598
Legal transcripts	6,000	6,000	9,562
Appointed attorneys	20,500	50,500	36,009
Telephone	-	-	48
Professional services	25,500	25,500	35,865
Total commodities and services	61,800	91,800	89,883

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Judiciary (Continued)</b>			
Supplies and materials			
Supplies	\$ 2,600	\$ 2,600	\$ 4,149
Periodicals and subscriptions	-	-	220
Clothing	800	800	653
Total supplies and materials	3,400	3,400	5,022
Total judiciary	\$ 497,200	\$ 527,200	\$ 523,469
<b>Court services</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 698,000	\$ 698,000	\$ 697,950
Longevity pay	5,000	5,000	4,553
FICA	54,000	54,000	50,345
IMRF	70,000	70,000	70,013
SLEP	-	-	305
Health insurance	129,000	129,000	116,239
Life insurance	3,000	3,000	2,732
Unemployment insurance	2,000	2,000	1,673
Total salaries and benefits	961,000	961,000	943,810
<b>Commodities and services</b>			
Travel	-	-	230
Maintenance - equipment	400	400	350
Postage	3,000	3,000	4,070
In-house copies	3,000	3,000	2,109
Telephone	6,000	6,000	5,638
Special programs	2,500	2,500	2,490
Medical expense	500	500	135
Professional services	4,600	4,600	5,080
Commercial services	5,000	5,000	5,335
Detention space	100,000	100,000	48,960
Specialized care and treatment	128,000	128,000	55,986
Total commodities and services	253,000	253,000	130,383
<b>Supplies and materials</b>			
Supplies	5,000	5,000	2,559
Total supplies and materials	5,000	5,000	2,559
Total court services	\$ 1,219,000	\$ 1,219,000	\$ 1,076,752
<b>Jury commission</b>			
<b>Salaries and benefits</b>			
Salaries	\$ 23,000	\$ 23,000	\$ 22,621
Boards and commissions	7,500	7,500	7,500
FICA	2,300	2,300	2,491
IMRF	2,300	2,300	2,507
Health insurance	2,600	2,600	2,600
Life insurance	200	200	166
Unemployment insurance	100	100	175
Total salaries and benefits	38,000	38,000	38,060

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Jury commission (Continued)			
Commodities and services			
Postage	\$ 6,100	\$ 6,100	\$ 10,476
Mileage	500	500	-
Maintenance - equipment	200	200	220
In-house copies	1,200	1,200	1,804
Jurors' fees and expenses	75,000	75,000	52,630
Total commodities and services	83,000	83,000	65,130
Supplies and materials			
Supplies	1,000	1,000	441
Total jury commission	\$ 122,000	\$ 122,000	\$ 103,631
Coroner			
Salaries and benefits			
Salaries	\$ 65,500	\$ 65,500	\$ 65,285
Part-time	42,000	42,000	42,033
Longevity pay	700	700	288
Deferred compensation	2,000	2,000	1,752
FICA	9,000	9,000	8,281
IMRF	7,000	7,000	7,334
Health insurance	18,500	18,500	18,690
Life insurance	200	200	207
Unemployment insurance	100	100	435
Total salaries and benefits	145,000	145,000	144,305
Commodities and services			
Travel	6,000	6,000	4,582
School of instruction	1,500	1,500	850
Memberships	900	900	475
Maintenance - equipment	300	300	-
Maintenance - vehicles	700	700	99
Postage	400	400	344
In-house copies	100	100	41
Telephone	3,000	3,000	3,981
Commercial services	300	300	709
Professional services	32,400	56,400	56,264
Jurors' fees and expenses	200	200	-
Total commodities and services	45,800	69,800	67,345
Supplies and materials			
Supplies	3,900	3,900	5,979
Clothing	400	400	-
Periodicals and subscriptions	400	400	449
Fuels and lubricants	1,900	1,900	1,562
Total supplies and materials	6,600	6,600	7,990
Total coroner	\$ 197,400	\$ 221,400	\$ 219,640
Sheriff			
Salaries and benefits			
Salaries	\$ 3,177,000	\$ 3,175,500	\$ 3,207,975
Overtime	250,000	250,000	249,556

(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, 2012

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Salaries and benefits (Continued)			
On call	\$ 16,000	\$ 16,000	\$ 15,391
Supervisory differential	4,000	4,000	3,738
Premium holiday	32,000	32,000	25,178
Training pay	4,000	4,000	2,321
Continuing education	22,000	22,000	24,500
Longevity pay	53,000	53,000	49,985
Deferred compensation	4,000	4,000	3,661
PHO contingency	5,000	5,000	-
FICA	272,000	272,000	260,849
IMRF	14,000	14,000	21,514
SLEP	744,000	744,000	735,764
Health insurance	482,000	482,000	469,646
Life insurance	8,000	8,000	7,480
Unemployment insurance	5,000	5,000	4,632
Total salaries and benefits	5,092,000	5,090,500	5,082,190
Capital improvements			
Office furniture and equipment	3,000	3,000	3,226
Computer equipment	-	1,500	588
Other equipment	3,500	3,500	4,111
Total capital improvements	6,500	8,000	7,925
Commodities and services			
Travel	9,500	9,500	9,822
School of instruction	17,500	17,500	12,098
Public notices	500	500	298
Memberships	1,300	1,300	1,265
Maintenance - vehicles	65,000	65,000	77,064
Maintenance - equipment	46,000	46,000	29,049
Postage	8,000	8,000	8,754
In-house copies	3,500	3,500	4,134
Telephone	13,000	13,000	16,703
Meetings - host expenses	700	700	888
Internal training program	7,000	7,000	4,775
Investigation	7,000	7,000	5,594
K-9	3,000	3,000	3,043
Total commodities and services	182,000	182,000	173,487
Supplies and materials			
Supplies	14,000	14,000	10,530
Photo and microfilm supplies	2,000	2,000	106
Firearm supplies	9,600	9,600	7,784
Police supplies	5,500	5,500	5,151
Fuels and lubricants	150,000	172,000	183,306
Janitorial supplies	200	200	86
Clothing	39,000	39,000	42,476
Total supplies and materials	220,300	242,300	249,439
Total sheriff	\$ 5,500,800	\$ 5,522,800	\$ 5,513,041
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 1,500	\$ 1,500	\$ -

(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, 2012

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's auxiliary (Continued)			
Commodities and services			
Maintenance - equipment	\$ 2,000	\$ 2,000	\$ 1,356
Total commodities and services	<u>2,000</u>	<u>2,000</u>	<u>1,356</u>
Supplies and materials			
Police supplies	1,000	1,000	536
Clothing	2,000	2,000	1,576
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>2,112</u>
Total sheriff's auxiliary	<u>\$ 6,500</u>	<u>\$ 6,500</u>	<u>\$ 3,468</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,400	\$ 3,900
FICA	500	500	257
Unemployment insurance	100	100	40
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>4,197</u>
Commodities and services			
Public notices	3,000	5,000	5,060
Professional services	19,000	19,000	18,880
Meetings	100	100	343
Per diem and expenses	400	400	698
Total commodities and services	<u>22,500</u>	<u>24,500</u>	<u>24,981</u>
Supplies and materials			
Supplies	-	-	143
Total supplies and materials	<u>-</u>	<u>-</u>	<u>143</u>
Total sheriff's merit commission	<u>\$ 27,500</u>	<u>\$ 29,500</u>	<u>\$ 29,321</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,475,000	\$ 1,470,000	\$ 1,410,917
Special events	-	-	4,826
Overtime	59,000	59,000	98,727
On call	2,000	2,000	1,114
Supervisory differential	3,000	3,000	2,776
Premium holiday	23,000	23,000	20,117
Training pay	3,000	3,000	3,354
Education pay	10,000	10,000	6,171
Longevity pay	22,000	22,000	17,621
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	124,000	124,000	113,993
SLEP	353,000	353,000	341,581
Health insurance	234,000	234,000	226,302
Life insurance	5,000	5,000	4,057
Unemployment insurance	3,000	3,000	2,811
Insurance premiums	23,000	23,000	22,500
Total salaries and benefits	<u>2,369,000</u>	<u>2,364,000</u>	<u>2,276,867</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, 2012

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Capital improvements			
Office furniture and equipment	\$ 3,100	\$ 3,100	\$ 3,790
Other equipment	1,600	1,600	478
Communication equipment - rented space	8,000	8,000	7,656
Total capital improvements	<u>12,700</u>	<u>12,700</u>	<u>11,924</u>
Commodities and services			
Travel	1,000	1,000	932
School of instruction	2,000	2,000	623
Memberships	300	300	170
Maintenance - software	59,000	59,000	55,353
Maintenance - equipment	12,000	12,000	14,313
In-house copies	300	300	561
Telephone	32,000	37,000	36,962
Total commodities and services	<u>106,600</u>	<u>111,600</u>	<u>108,914</u>
Supplies and materials			
Supplies	6,000	6,000	7,008
Janitorial supplies	200	200	222
Periodicals and subscriptions	600	600	-
Clothing	8,000	8,000	8,548
Total supplies and materials	<u>14,800</u>	<u>14,800</u>	<u>15,778</u>
Total sheriff's communication	<u>\$ 2,503,100</u>	<u>\$ 2,503,100</u>	<u>\$ 2,413,483</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,554,000	\$ 1,554,000	\$ 1,571,478
Special events	-	-	10,774
Part-time	74,000	74,000	25,044
Workers' compensation insurance payroll	-	-	6,062
Overtime	65,000	65,000	75,383
On call	3,000	3,000	1,915
Supervisory differential	2,000	2,000	1,233
Premium holiday	22,000	22,000	17,588
Training pay	2,000	2,000	1,258
Education pay	12,000	12,000	11,324
Longevity pay	13,000	13,000	12,079
FICA	133,000	133,000	125,543
IMRF	8,000	8,000	857
SLEP	364,000	364,000	352,298
Health insurance	252,000	252,000	235,079
Life insurance	4,000	4,000	3,905
Unemployment insurance	3,000	3,000	3,020
Total salaries and benefits	<u>2,511,000</u>	<u>2,511,000</u>	<u>2,454,840</u>
Capital improvements			
Office furniture and equipment	500	500	747
Computer equipment	-	-	90
Other equipment	8,500	8,500	4,035
Total capital improvements	<u>9,000</u>	<u>9,000</u>	<u>4,872</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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 4,671
School of instruction	3,000	3,000	2,589
Memberships	300	300	180
Maintenance - equipment	18,000	18,000	25,990
In-house copies	2,000	2,000	1,881
Internal training program	7,000	7,000	6,982
Professional services	35,000	35,000	30,526
Prisoner transportation	9,000	9,000	9,892
Detention space	1,100,000	1,100,000	1,010,100
Electronic monitoring	35,000	35,000	49,968
Medical expense	197,000	197,000	215,309
Total commodities and services	<u>1,410,300</u>	<u>1,410,300</u>	<u>1,358,088</u>
Supplies and materials			
Supplies	5,000	5,000	9,546
Janitorial supplies	11,000	11,000	18,376
Inmate supplies	10,000	10,000	7,533
Police supplies	1,500	1,500	242
Clothing	21,000	21,000	25,458
Food program	185,000	185,000	210,733
Total supplies and materials	<u>233,500</u>	<u>233,500</u>	<u>271,888</u>
Total sheriff's corrections	<u>\$ 4,163,800</u>	<u>\$ 4,163,800</u>	<u>\$ 4,089,688</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,217,000	\$ 1,170,000	\$ 1,201,791
Overtime	1,000	1,000	3,164
Longevity pay	4,000	4,000	2,950
FICA	95,000	95,000	83,176
IMRF	123,000	123,000	118,701
Health insurance	192,000	192,000	176,366
Life insurance	4,000	4,000	3,395
Unemployment insurance	2,000	2,000	2,265
Total salaries and benefits	<u>1,638,000</u>	<u>1,591,000</u>	<u>1,591,808</u>
Capital improvements			
Office furniture	-	7,000	5,907
Computer equipment	2,900	2,900	3,634
Total capital improvements	<u>2,900</u>	<u>9,900</u>	<u>9,541</u>
Commodities and services			
Travel	7,700	7,700	14,520
School of instruction	1,500	1,500	2,871
Meetings - host expenses	1,000	1,000	814
Memberships	500	500	3,386
Witness fees	1,000	1,000	(1,675)
Public notices	500	500	3,173
Postage	6,500	6,500	7,976
In-house copies	6,000	6,000	5,266
Telephone	400	400	380
Legal transcripts	8,000	8,000	11,827

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
State's attorney (Continued)			
Commodities and services (Continued)			
Professional services	\$ 14,800	\$ 54,800	\$ 30,406
Commercial services	-	-	108
State appellate service	20,000	20,000	20,000
In-house copies	800	800	1,103
Grand jury expense	1,000	1,000	1,465
Total commodities and services	<u>69,700</u>	<u>109,700</u>	<u>101,620</u>
Supplies and materials			
Supplies	8,000	8,000	17,082
Periodicals and subscriptions	5,000	5,000	6,736
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>23,818</u>
Total state's attorney	<u>\$ 1,723,600</u>	<u>\$ 1,723,600</u>	<u>\$ 1,726,787</u>
Public defender			
Salaries and benefits			
Salaries	\$ 559,000	\$ 554,000	\$ 549,550
Longevity pay	3,500	3,500	3,705
FICA	44,500	44,500	40,044
IMRF	57,000	57,000	49,515
Health insurance	69,000	69,000	62,520
Life insurance	2,000	2,000	1,297
Unemployment insurance	1,000	1,000	1,018
Total salaries and benefits	<u>736,000</u>	<u>731,000</u>	<u>707,649</u>
Commodities and services			
Travel	2,500	2,500	1,136
State required travel	2,500	2,500	1,358
School of instruction	1,000	1,000	710
Mileage	1,000	1,000	1,115
Meetings	600	600	77
Memberships	5,000	5,000	4,413
Telephone	500	500	369
Postage	1,200	1,200	923
In-house copies	1,500	1,500	1,895
Witness fees	500	500	287
Legal transcripts	2,000	2,000	3,487
Professional services	15,000	20,000	20,920
Commercial services	1,500	1,500	1,438
Total commodities and services	<u>34,800</u>	<u>39,800</u>	<u>38,128</u>
Supplies and materials			
Supplies	2,700	2,700	3,312
Periodicals and subscriptions	5,000	5,000	4,874
Total supplies and materials	<u>7,700</u>	<u>7,700</u>	<u>8,186</u>
Total public defender	<u>\$ 778,500</u>	<u>\$ 778,500</u>	<u>\$ 753,963</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 68,700	\$ 68,700	\$ 69,721
Part-time	3,000	3,000	2,614

(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, 2012

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
Emergency services (Continued)			
Salaries and benefits (Continued)			
Longevity pay	\$ 1,000	\$ 1,000	\$ 863
FICA	6,000	6,000	4,787
IMRF	7,000	7,000	7,010
Health insurance	11,000	11,000	11,215
Life insurance	200	200	124
Unemployment insurance	100	100	101
Total salaries and benefits	97,000	97,000	96,435
Capital improvements			
Other equipment	10,000	10,000	9,870
Total capital improvements	10,000	10,000	9,870
Commodities and services			
Travel	1,800	1,800	828
School of instruction	1,000	1,000	145
Memberships	200	200	65
Maintenance - equipment	600	600	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	165
Rental of equipment	6,000	6,000	7,004
Postage	200	200	30
In-house copies	200	200	40
Internet	13,200	13,200	9,600
IEMA - TICP grant - federal	-	-	7,263
Telephone	800	800	839
Total commodities and services	25,200	25,200	25,979
Supplies and materials			
Supplies	2,000	2,000	1,643
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,200	2,200	2,362
Total supplies and materials	4,800	4,800	4,005
Total emergency services	\$ 137,000	\$ 137,000	\$ 136,289
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ -	\$ 6,000	\$ 5,522
FICA	-	-	422
Unemployment insurance	-	-	55
Total salaries and benefits	-	6,000	5,999
Commodities and services			
Travel	-	-	481
Training	10,000	10,000	-
Rental of equipment	1,000	1,000	1,100
Commercial services	1,000	1,000	-
Supplies	-	-	9,912
Educational materials	1,000	1,000	-
Total commodities and services	13,000	13,000	11,493
Total local emergency plan commission	\$ 13,000	\$ 19,000	\$ 17,492

(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, 2012

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Public Health			
Commodities and services			
Maintenance - equipment	\$ -	\$ -	\$ 1,617
Maintenance - building	55,000	55,000	13,962
Maintenance - grounds	-	-	916
Maintenance - HVAC	-	-	17,572
Utilities	95,000	95,000	-
Electricity	-	-	46,908
Gas	-	-	14,618
Garbage	-	-	3,728
Water and sewer	-	-	1,748
Commercial services	-	-	480
Janitorial contract	-	-	29,520
Total commodities and services	<u>150,000</u>	<u>150,000</u>	<u>131,069</u>
Supplies and materials			
Janitorial supplies	41,000	41,000	4,471
Winter maintenance	-	-	1,396
Total supplies and materials	<u>41,000</u>	<u>41,000</u>	<u>5,867</u>
Total public health	<u>\$ 191,000</u>	<u>\$ 191,000</u>	<u>\$ 136,936</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, 2012

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 80,000	\$ 80,000	\$ 75,985
Part-time	1,000	1,000	-
Health insurance	16,200	16,200	16,252
Life insurance	500	500	248
FICA	6,100	6,100	5,605
IMRF	8,600	8,600	7,889
Unemployment tax	600	600	150
Deferred compensation	-	-	1,193
Total salaries and benefits	113,000	113,000	107,322
Capital improvements			
Office furniture and equipment	1,000	1,000	123
Computer equipment	3,000	3,000	408
Building modifications	35,000	35,000	-
Capital set-aside	20,000	20,000	-
Total capital improvements	59,000	59,000	531
Commodities and services			
Travel	4,000	4,000	1,911
School of instruction	1,500	1,500	149
Meetings	800	800	1,548
Public notices	200	200	2,445
Memberships	13,000	13,000	11,172
Maintenance - equipment	1,000	1,000	903
Postage	1,000	1,000	144
Telephone	1,000	1,000	500
Rental of space	13,000	13,000	13,000
Professional services	37,000	37,000	2,935
Commercial services	300	300	-
Software acquisition	500	500	-
Contributions to agencies	1,927,800	1,927,800	1,805,723
Copies - outside	200	200	-
Special programs	10,000	10,000	6,307
Other commodities and services	2,200	2,200	268
Total commodities and services	2,013,500	2,013,500	1,847,005
Supplies and materials			
Supplies	2,500	2,500	2,524
Periodicals and subscriptions	500	500	225
Total supplies and materials	3,000	3,000	2,749
TOTAL EXPENDITURES	\$ 2,188,500	\$ 2,188,500	\$ 1,957,607

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 30,000	\$ 30,000	\$ -
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>-</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Public notices	1,000	1,000	-
Professional services	500,000	500,000	45,787
Commercial services	10,000	10,000	78,573
Capital outlay			
Building construction	4,000,000	5,500,000	5,850,226
Construction maintenance	800,000	800,000	362,713
Office furniture	250,000	250,000	250,598
Total expenditures	<u>5,561,000</u>	<u>7,061,000</u>	<u>6,587,897</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,531,000)</u>	<u>\$ (7,031,000)</u>	(6,587,897)
FUND BALANCE, JANUARY 1, 2012			<u>6,713,787</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 125,890</u>

(See independent auditor's report.)



**NON-MAJOR  
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2012

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 22,802,686	\$ 1,086,754	\$ 10,605,755	\$ 34,495,195
Receivables				
Property taxes	5,755,000	-	-	5,755,000
Accounts	663,127	225,000	196,310	1,084,437
Accrued interest	6,986	-	2,243	9,229
Other	36,244	-	-	36,244
Prepaid items	90,582	-	8	90,590
Due from other funds	1,000	-	-	1,000
Due from other governments	414,437	-	-	414,437
Advances to other funds	-	-	512,869	512,869
Restricted assets				
Cash and investments	80,475	-	-	80,475
<b>TOTAL ASSETS</b>	<b>\$ 29,850,537</b>	<b>\$ 1,311,754</b>	<b>\$ 11,317,185</b>	<b>\$ 42,479,476</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 326,292	\$ -	\$ 486,586	\$ 812,878
Accrued payroll	320,983	-	2,645	323,628
Advances from other funds	512,869	-	-	512,869
Unearned revenue	366,492	-	-	366,492
<b>Total liabilities</b>	<b>1,526,636</b>	<b>-</b>	<b>489,231</b>	<b>2,015,867</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property taxes	5,755,000	-	-	5,755,000
Other unavailable revenues	36,244	-	-	36,244
<b>Total deferred inflows of resources</b>	<b>5,791,244</b>	<b>-</b>	<b>-</b>	<b>5,791,244</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>7,317,880</b>	<b>-</b>	<b>489,231</b>	<b>7,807,111</b>
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	90,582	-	8	90,590
Nonspendable - long-term receivables	-	-	512,869	512,869
Restricted for broadband grant	-	-	135,845	135,845
Restricted for debt service	80,475	1,311,754	-	1,392,229
Restricted for retirement	985,164	-	-	985,164
Restricted for public buildings	3,402,174	-	-	3,402,174
Restricted for specific purpose	332,866	-	243,014	575,880
Restricted for public safety	2,509,651	-	-	2,509,651
Restricted for highways and streets	12,593,311	-	-	12,593,311
Restricted for health and welfare	2,836,910	-	-	2,836,910
Unrestricted				
Assigned for capital purposes	-	-	9,936,218	9,936,218
Unassigned	(298,476)	-	-	(298,476)
<b>Total fund balances</b>	<b>22,532,657</b>	<b>1,311,754</b>	<b>10,827,954</b>	<b>34,672,365</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 29,850,537</b>	<b>\$ 1,311,754</b>	<b>\$ 11,317,185</b>	<b>\$ 42,479,476</b>

(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, 2012

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 5,829,064	\$ -	\$ -	\$ 5,829,064
Licenses and permits	438,830	-	89,235	528,065
Intergovernmental	6,162,752	1,226,096	3,526,905	10,915,753
Charges for services	2,316,839	-	40,071	2,356,910
Fines and forfeits	133,491	-	-	133,491
Investment income	38,088	1,474	56,321	95,883
Miscellaneous	285,030	-	25,045	310,075
<b>Total revenues</b>	<b>15,204,094</b>	<b>1,227,570</b>	<b>3,737,577</b>	<b>20,169,241</b>
<b>EXPENDITURES</b>				
Current				
General government	1,044,509	1,600	63,435	1,109,544
Public safety	1,789,105	-	203,980	1,993,085
Highways and streets	4,285,134	-	-	4,285,134
Health and welfare	6,149,715	-	100,539	6,250,254
Debt service				
Principal	197,500	510,000	-	707,500
Interest and fiscal charges	75,426	632,906	-	708,332
Capital outlay	-	-	3,809,594	3,809,594
<b>Total expenditures</b>	<b>13,541,389</b>	<b>1,144,506</b>	<b>4,177,548</b>	<b>18,863,443</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,662,705</b>	<b>83,064</b>	<b>(439,971)</b>	<b>1,305,798</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	250	-	200	450
Transfers in	597,157	-	815,497	1,412,654
Transfers (out)	(154,747)	-	(139,997)	(294,744)
<b>Total other financing sources (uses)</b>	<b>442,660</b>	<b>-</b>	<b>675,700</b>	<b>1,118,360</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,105,365</b>	<b>83,064</b>	<b>235,729</b>	<b>2,424,158</b>
<b>FUND BALANCES, JANUARY 1, 2012</b>	<b>20,427,292</b>	<b>1,228,690</b>	<b>10,592,225</b>	<b>32,248,207</b>
<b>FUND BALANCES, DECEMBER 31, 2012</b>	<b>\$ 22,532,657</b>	<b>\$ 1,311,754</b>	<b>\$ 10,827,954</b>	<b>\$ 34,672,365</b>

(See independent auditor's report.)



# 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 restricted for 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.



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## **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.
- **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 SPECIAL REVENUE FUNDS  
 ALL FUNDS

December 31, 2012

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Totals
<b>ASSETS</b>					
Cash and investments	\$ 4,880,372	\$ 2,577,526	\$ 12,630,004	\$ 2,714,784	\$ 22,802,686
Receivables					
Property taxes	750,000	-	3,575,000	1,430,000	5,755,000
Accounts	57,657	94,714	134,830	375,926	663,127
Accrued interest	395	130	6,461	-	6,986
Other	-	-	-	36,244	36,244
Prepaid items	1,280	15,179	24,594	49,529	90,582
Due from other funds	-	-	-	1,000	1,000
Due from other governments	-	-	-	414,437	414,437
Restricted assets					
Cash and investments	80,475	-	-	-	80,475
<b>TOTAL ASSETS</b>	<b>\$ 5,770,179</b>	<b>\$ 2,687,549</b>	<b>\$ 16,370,889</b>	<b>\$ 5,021,920</b>	<b>\$ 29,850,537</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 1,101	\$ 48,352	\$ 115,600	\$ 161,239	\$ 326,292
Accrued payroll	2,726	29,017	62,384	226,856	320,983
Advance from other funds	512,869	-	-	-	512,869
Unearned revenue	-	85,350	-	281,142	366,492
<b>Total liabilities</b>	<b>516,696</b>	<b>162,719</b>	<b>177,984</b>	<b>669,237</b>	<b>1,526,636</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property taxes	750,000	-	3,575,000	1,430,000	5,755,000
Other unavailable revenues	-	-	-	36,244	36,244
<b>Total deferred inflows of resources</b>	<b>750,000</b>	<b>-</b>	<b>3,575,000</b>	<b>1,466,244</b>	<b>5,791,244</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,266,696</b>	<b>162,719</b>	<b>3,752,984</b>	<b>2,135,481</b>	<b>7,317,880</b>
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	1,280	15,179	24,594	49,529	90,582
Restricted for debt service	80,475	-	-	-	80,475
Restricted for retirement	985,164	-	-	-	985,164
Restricted for public buildings	3,402,174	-	-	-	3,402,174
Restricted for specific purpose	332,866	-	-	-	332,866
Restricted for public safety	-	2,509,651	-	-	2,509,651
Restricted for highways and streets	-	-	12,593,311	-	12,593,311
Restricted for health and welfare	-	-	-	2,836,910	2,836,910
Unrestricted					
Unassigned	(298,476)	-	-	-	(298,476)
<b>Total fund balances</b>	<b>4,503,483</b>	<b>2,524,830</b>	<b>12,617,905</b>	<b>2,886,439</b>	<b>22,532,657</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,770,179</b>	<b>\$ 2,687,549</b>	<b>\$ 16,370,889</b>	<b>\$ 5,021,920</b>	<b>\$ 29,850,537</b>

\* 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, 2012

	Retirement	Public Building Administration	Public Building Maintenance
<b>ASSETS</b>			
Cash and investments	\$ 984,769	\$ 754	\$ 3,401,420
Receivables			
Property taxes	-	-	-
Accounts	-	-	-
Accrued interest	395	-	-
Prepaid items	-	-	-
Restricted assets			
Cash and investments	-	-	80,475
TOTAL ASSETS	\$ 985,164	\$ 754	\$ 3,481,895
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Accrued payroll	-	-	-
Advances from other funds	-	-	-
Total liabilities	-	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	-	-	-
Total deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	-	-	-
<b>FUND BALANCES</b>			
Nonspendable - prepaid items	-	-	-
Restricted for debt service	-	-	80,475
Restricted for retirement	985,164	-	-
Restricted for public buildings	-	754	3,401,420
Restricted for specific purposes	-	-	-
Unrestricted			
Unassigned	-	-	-
Total fund balances	985,164	754	3,481,895
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 985,164	\$ 754	\$ 3,481,895

Public Building Commission Lease	Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Totals
\$ 186,393	\$ 46,179	\$ 121,355	\$ 24,317	\$ 115,185	\$ 4,880,372
750,000	-	-	-	-	750,000
28,000	29,657	-	-	-	57,657
-	-	-	-	-	395
-	1,280	-	-	-	1,280
-	-	-	-	-	80,475
<u>\$ 964,393</u>	<u>\$ 77,116</u>	<u>\$ 121,355</u>	<u>\$ 24,317</u>	<u>\$ 115,185</u>	<u>\$ 5,770,179</u>
\$ -	\$ 995	\$ 46	\$ 60	\$ -	\$ 1,101
-	2,430	-	296	-	2,726
512,869	-	-	-	-	512,869
512,869	3,425	46	356	-	516,696
750,000	-	-	-	-	750,000
750,000	-	-	-	-	750,000
1,262,869	3,425	46	356	-	1,266,696
-	1,280	-	-	-	1,280
-	-	-	-	-	80,475
-	-	-	-	-	985,164
-	-	-	-	-	3,402,174
-	72,411	121,309	23,961	115,185	332,866
(298,476)	-	-	-	-	(298,476)
(298,476)	73,691	121,309	23,961	115,185	4,503,483
<u>\$ 964,393</u>	<u>\$ 77,116</u>	<u>\$ 121,355</u>	<u>\$ 24,317</u>	<u>\$ 115,185</u>	<u>\$ 5,770,179</u>

(See independent auditor's report.)

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

December 31, 2012

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage
ASSETS					
Cash and investments	\$ 43,867	\$ 117,812	\$ 583,312	\$ 5,684	\$ 475,410
Receivables					
Accounts	1,711	3,320	18,740	-	16,773
Interest	-	-	101	-	-
Prepaid items	1,556	-	2,500	-	-
<b>TOTAL ASSETS</b>	<b>\$ 47,134</b>	<b>\$ 121,132</b>	<b>\$ 604,653</b>	<b>\$ 5,684</b>	<b>\$ 492,183</b>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 13,926	\$ 9,749	\$ 165	\$ 543
Accrued payroll	1,504	-	5,345	-	4,776
Unearned revenue	-	-	-	-	-
<b>Total liabilities</b>	<b>1,504</b>	<b>13,926</b>	<b>15,094</b>	<b>165</b>	<b>5,319</b>
FUND BALANCES					
Nonspendable - prepaid items	1,556	-	2,500	-	-
Restricted for public safety	44,074	107,206	587,059	5,519	486,864
Unrestricted					
Unassigned	-	-	-	-	-
<b>Total fund balances</b>	<b>45,630</b>	<b>107,206</b>	<b>589,559</b>	<b>5,519</b>	<b>486,864</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 47,134</b>	<b>\$ 121,132</b>	<b>\$ 604,653</b>	<b>\$ 5,684</b>	<b>\$ 492,183</b>

Court Security	Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
\$ 55,162	\$ 98,438	\$ 22,324	\$ 223,915	\$ 472,719	\$ 478,319	\$ 564	\$ 2,577,526
24,153	164	1,145	9,819	12,093	5,136	1,660	94,714
-	-	-	-	29	-	-	130
6,197	-	-	3,126	-	1,800	-	15,179
<u>\$ 85,512</u>	<u>\$ 98,602</u>	<u>\$ 23,469</u>	<u>\$ 236,860</u>	<u>\$ 484,841</u>	<u>\$ 485,255</u>	<u>\$ 2,224</u>	<u>\$ 2,687,549</u>
\$ 2,719	\$ -	\$ -	\$ 1,875	\$ 18,617	\$ 758	\$ -	\$ 48,352
12,438	-	-	4,163	791	-	-	29,017
-	-	-	-	3,669	81,681	-	85,350
15,157	-	-	6,038	23,077	82,439	-	162,719
6,197	-	-	3,126	-	1,800	-	15,179
64,158	98,602	23,469	227,696	461,764	401,016	2,224	2,509,651
-	-	-	-	-	-	-	-
70,355	98,602	23,469	230,822	461,764	402,816	2,224	2,524,830
<u>\$ 85,512</u>	<u>\$ 98,602</u>	<u>\$ 23,469</u>	<u>\$ 236,860</u>	<u>\$ 484,841</u>	<u>\$ 485,255</u>	<u>\$ 2,224</u>	<u>\$ 2,687,549</u>

(See independent audit's report.)

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

December 31, 2012

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>ASSETS</b>						
Cash and investments	\$ 3,793,523	\$ 339,299	\$ 2,443,071	\$ 3,532,302	\$ 2,521,809	\$ 12,630,004
Receivables						
Property taxes	1,850,000	-	925,000	-	800,000	3,575,000
Accounts	24,034	-	-	110,796	-	134,830
Accrued interest	1,502	-	991	1,817	2,151	6,461
Prepaid items	22,286	712	1,596	-	-	24,594
<b>TOTAL ASSETS</b>	<b>\$ 5,691,345</b>	<b>\$ 340,011</b>	<b>\$ 3,370,658</b>	<b>\$ 3,644,915</b>	<b>\$ 3,323,960</b>	<b>\$ 16,370,889</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 65,243	\$ 181	\$ 15,432	\$ 33,685	\$ 1,059	\$ 115,600
Accrued payroll	55,533	4,046	2,704	101	-	62,384
<b>Total liabilities</b>	<b>120,776</b>	<b>4,227</b>	<b>18,136</b>	<b>33,786</b>	<b>1,059</b>	<b>177,984</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	1,850,000	-	925,000	-	800,000	3,575,000
<b>Total deferred inflows of resources</b>	<b>1,850,000</b>	<b>-</b>	<b>925,000</b>	<b>-</b>	<b>800,000</b>	<b>3,575,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,970,776</b>	<b>4,227</b>	<b>943,136</b>	<b>33,786</b>	<b>801,059</b>	<b>3,752,984</b>
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	22,286	712	1,596	-	-	24,594
Restricted for highways and streets	3,698,283	335,072	2,425,926	3,611,129	2,522,901	12,593,311
<b>Total fund balances</b>	<b>3,720,569</b>	<b>335,784</b>	<b>2,427,522</b>	<b>3,611,129</b>	<b>2,522,901</b>	<b>12,617,905</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,691,345</b>	<b>\$ 340,011</b>	<b>\$ 3,370,658</b>	<b>\$ 3,644,915</b>	<b>\$ 3,323,960</b>	<b>\$ 16,370,889</b>

(See independent auditor's report.)

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

December 31, 2012

	Health	Financial Aid	Community Services	Senior Services	Veteran's Assistance	Totals
<b>ASSETS</b>						
Cash and investments	\$ 1,813,667	\$ 17,120	\$ 45,837	\$ 404,812	\$ 433,348	\$ 2,714,784
Receivables						
Property taxes	425,000	-	-	450,000	555,000	1,430,000
Accounts	349,549	-	26,309	-	68	375,926
Accrued interest	-	-	-	-	-	-
Other	-	36,244	-	-	-	36,244
Prepaid items	44,573	-	1,824	-	3,132	49,529
Due from other funds	1,000	-	-	-	-	1,000
Due from other governments	414,437	-	-	-	-	414,437
<b>TOTAL ASSETS</b>	<b>\$ 3,048,226</b>	<b>\$ 53,364</b>	<b>\$ 73,970</b>	<b>\$ 854,812</b>	<b>\$ 991,548</b>	<b>\$ 5,021,920</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 99,317	\$ -	\$ 1,020	\$ 59,703	\$ 1,199	\$ 161,239
Accrued payroll	211,670	-	4,712	-	10,474	226,856
Unearned revenue	269,624	-	11,518	-	-	281,142
<b>Total liabilities</b>	<b>580,611</b>	<b>-</b>	<b>17,250</b>	<b>59,703</b>	<b>11,673</b>	<b>669,237</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	425,000	-	-	450,000	555,000	1,430,000
Other unavailable revenues	-	36,244	-	-	-	36,244
<b>Total deferred inflows of resources</b>	<b>425,000</b>	<b>36,244</b>	<b>-</b>	<b>450,000</b>	<b>555,000</b>	<b>1,466,244</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>1,005,611</b>	<b>36,244</b>	<b>17,250</b>	<b>509,703</b>	<b>566,673</b>	<b>2,135,481</b>
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	44,573	-	1,824	-	3,132	49,529
Restricted for health and welfare	1,998,042	17,120	54,896	345,109	421,743	2,836,910
<b>Total fund balances</b>	<b>2,042,615</b>	<b>17,120</b>	<b>56,720</b>	<b>345,109</b>	<b>424,875</b>	<b>2,886,439</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,048,226</b>	<b>\$ 53,364</b>	<b>\$ 73,970</b>	<b>\$ 854,812</b>	<b>\$ 991,548</b>	<b>\$ 5,021,920</b>

(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, 2012

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Totals
<b>REVENUES</b>					
Taxes	\$ 726,395	\$ -	\$ 3,538,368	\$ 1,564,301	\$ 5,829,064
Licenses and permits	-	-	-	438,830	438,830
Intergovernmental	98,452	148,855	2,574,735	3,340,710	6,162,752
Charges for services	801,734	1,098,519	-	416,586	2,316,839
Fines and forfeits	-	133,491	-	-	133,491
Investment income	6,941	5,207	20,384	5,556	38,088
Miscellaneous	68,389	45,786	144,142	26,713	285,030
Total revenues	1,701,911	1,431,858	6,277,629	5,792,696	15,204,094
<b>EXPENDITURES</b>					
Current					
General government	1,044,509	-	-	-	1,044,509
Public safety	63,071	1,726,034	-	-	1,789,105
Highways and streets	142,000	-	4,143,134	-	4,285,134
Health and welfare	20,665	-	-	6,129,050	6,149,715
Debt service					
Principal	197,500	-	-	-	197,500
Interest and fiscal charges	75,426	-	-	-	75,426
Total expenditures	1,543,171	1,726,034	4,143,134	6,129,050	13,541,389
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>					
	158,740	(294,176)	2,134,495	(336,354)	1,662,705
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	250	-	250
Transfers in	144,000	9,323	18,355	425,479	597,157
Transfers (out)	(20,000)	(12,913)	(22,355)	(99,479)	(154,747)
Total other financing sources (uses)	124,000	(3,590)	(3,750)	326,000	442,660
<b>NET CHANGE IN FUND BALANCES</b>	282,740	(297,766)	2,130,745	(10,354)	2,105,365
<b>FUND BALANCES, JANUARY 1, 2012</b>	4,220,743	2,822,596	10,487,160	2,896,793	20,427,292
<b>FUND BALANCES, DECEMBER 31, 2012</b>	\$ 4,503,483	\$ 2,524,830	\$ 12,617,905	\$ 2,886,439	\$ 22,532,657

\* 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, 2012

	Retirement	Public Building Administration	Public Building Maintenance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	25,000	475,000
Investment income	1,724	-	4,045
Miscellaneous	-	7,100	6,980
<b>Total revenues</b>	<b>1,724</b>	<b>32,100</b>	<b>486,025</b>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits	50,529	27,629	-
Capital improvements	-	7,100	-
Commodities and services	-	8,124	34,400
Supplies and materials	-	123	-
Public safety			
Salaries and benefits	63,071	-	-
Health and welfare			
Salaries and benefits	142,000	-	-
Highways and streets			
Salaries and benefits	20,665	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
<b>Total expenditures</b>	<b>276,265</b>	<b>42,976</b>	<b>34,400</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(274,541)</b>	<b>(10,876)</b>	<b>451,625</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	83,000
Transfers (out)	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>83,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(274,541)</b>	<b>(10,876)</b>	<b>534,625</b>
<b>FUND BALANCES (DEFICIT), JANUARY 1, 2012</b>	<b>1,259,705</b>	<b>11,630</b>	<b>2,947,270</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2012</b>	<b>\$ 985,164</b>	<b>\$ 754</b>	<b>\$ 3,481,895</b>

Public Building Commission Lease	Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Totals
\$ 726,395	\$ -	\$ -	\$ -	\$ -	\$ 726,395
-	98,452	-	-	-	98,452
123,453	147,020	31,261	-	-	801,734
606	78	254	65	169	6,941
52,500	-	-	1,809	-	68,389
902,954	245,550	31,515	1,874	169	1,701,911
-	80,451	-	7,319	-	165,928
-	2,484	12,108	2,003	-	23,695
519,830	267,626	-	500	-	830,480
-	22,934	-	1,349	-	24,406
-	-	-	-	-	63,071
-	-	-	-	-	142,000
-	-	-	-	-	20,665
197,500	-	-	-	-	197,500
75,426	-	-	-	-	75,426
792,756	373,495	12,108	11,171	-	1,543,171
110,198	(127,945)	19,407	(9,297)	169	158,740
-	-	-	11,000	50,000	144,000
-	(10,000)	-	-	(10,000)	(20,000)
-	(10,000)	-	11,000	40,000	124,000
110,198	(137,945)	19,407	1,703	40,169	282,740
(408,674)	211,636	101,902	22,258	75,016	4,220,743
\$ (298,476)	\$ 73,691	\$ 121,309	\$ 23,961	\$ 115,185	\$ 4,503,483

(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, 2012

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage
<b>REVENUES</b>					
Intergovernmental	\$ 13,110	\$ -	\$ -	\$ -	\$ -
Charges for services	16,182	43,480	233,115	1,616	215,677
Fines and forfeits	-	-	-	-	-
Investment income	95	320	1,222	14	836
Miscellaneous	-	-	9,616	-	-
<b>Total revenues</b>	<b>29,387</b>	<b>43,800</b>	<b>243,953</b>	<b>1,630</b>	<b>216,513</b>
<b>EXPENDITURES</b>					
Public safety					
Salaries and benefits	23,360	-	195,001	-	108,625
Capital improvements	-	-	81,148	-	-
Commodities and services	3,480	4,900	46,261	1,328	10,123
Supplies and materials	-	85,934	1,060	-	10,759
<b>Total expenditures</b>	<b>26,840</b>	<b>90,834</b>	<b>323,470</b>	<b>1,328</b>	<b>129,507</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,547</b>	<b>(47,034)</b>	<b>(79,517)</b>	<b>302</b>	<b>87,006</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(5,000)	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,547</b>	<b>(47,034)</b>	<b>(84,517)</b>	<b>302</b>	<b>87,006</b>
<b>FUND BALANCES (DEFICIT), JANUARY 1, 2012</b>	<b>43,083</b>	<b>154,240</b>	<b>674,076</b>	<b>5,217</b>	<b>399,858</b>
<b>FUND BALANCES, DECEMBER 31, 2012</b>	<b>\$ 45,630</b>	<b>\$ 107,206</b>	<b>\$ 589,559</b>	<b>\$ 5,519</b>	<b>\$ 486,864</b>

Court Security	Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Enhancement Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
\$ -	\$ -	\$ -	\$ 8,312	\$ 97,091	\$ -	\$ 30,342	\$ -	\$ 148,855
323,843	25,284	15,208	131,016	-	93,098	-	-	1,098,519
-	-	-	-	-	-	111,701	21,790	133,491
316	94	-	607	-	612	1,085	6	5,207
-	-	-	-	-	-	36,170	-	45,786
324,159	25,378	15,208	139,935	97,091	93,710	179,298	21,796	1,431,858
557,885	-	-	108,220	56,376	21,771	-	-	1,071,238
41,137	-	-	-	-	4,040	39,089	-	165,414
5,332	5,722	-	65,168	33,801	137,873	24,996	33,600	372,584
321	1,668	3,250	3,422	-	10,384	-	-	116,798
604,675	7,390	3,250	176,810	90,177	174,068	64,085	33,600	1,726,034
(280,516)	17,988	11,958	(36,875)	6,914	(80,358)	115,213	(11,804)	(294,176)
-	-	-	5,054	2,269	-	-	2,000	9,323
-	-	-	(2,269)	(644)	(5,000)	-	-	(12,913)
-	-	-	2,785	1,625	(5,000)	-	2,000	(3,590)
(280,516)	17,988	11,958	(34,090)	8,539	(85,358)	115,213	(9,804)	(297,766)
350,871	80,614	11,511	264,912	(8,539)	547,122	287,603	12,028	2,822,596
\$ 70,355	\$ 98,602	\$ 23,469	\$ 230,822	\$ -	\$ 461,764	\$ 402,816	\$ 2,224	\$ 2,524,830

(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, 2012

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>REVENUES</b>						
Taxes	\$ 1,838,762	\$ -	\$ 944,180	\$ -	\$ 755,426	\$ 3,538,368
Intergovernmental	359,639	124,175	-	1,925,976	164,945	2,574,735
Investment income	7,673	142	3,709	5,178	3,682	20,384
Miscellaneous	138,142	6,000	-	-	-	144,142
Total revenues	2,344,216	130,317	947,889	1,931,154	924,053	6,277,629
<b>EXPENDITURES</b>						
Highways and streets						
Salaries and benefits	1,204,422	126,192	85,914	482,163	-	1,898,691
Capital improvements	160,811	4,298	49,063	296,136	293,222	803,530
Commodities and services	202,848	1,390	205,663	-	-	409,901
Supplies and materials	654,037	1,566	514	374,895	-	1,031,012
Total expenditures	2,222,118	133,446	341,154	1,153,194	293,222	4,143,134
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	122,098	(3,129)	606,735	777,960	630,831	2,134,495
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	250	-	-	-	-	250
Transfers in	-	18,355	-	-	-	18,355
Transfers (out)	(4,000)	-	-	-	(18,355)	(22,355)
Total other financing sources (uses)	(3,750)	18,355	-	-	(18,355)	(3,750)
NET CHANGE IN FUND BALANCES	118,348	15,226	606,735	777,960	612,476	2,130,745
FUND BALANCES, JANUARY 1, 2012	3,602,221	320,558	1,820,787	2,833,169	1,910,425	10,487,160
FUND BALANCES, DECEMBER 31, 2012	\$ 3,720,569	\$ 335,784	\$ 2,427,522	\$ 3,611,129	\$ 2,522,901	\$ 12,617,905

(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, 2012

	Health	Financial Aid	Community Services	Senior Services	Veteran's Assistance	Totals
<b>REVENUES</b>						
Taxes	\$ 467,261	\$ -	\$ -	\$ 492,050	\$ 604,990	\$ 1,564,301
Licenses and permits	438,830	-	-	-	-	438,830
Intergovernmental	3,142,793	4,063	193,854	-	-	3,340,710
Charges for services	416,586	-	-	-	-	416,586
Investment income	4,096	1,122	12	183	143	5,556
Miscellaneous	18,634	-	6,100	-	1,979	26,713
Total revenues	4,488,200	5,185	199,966	492,233	607,112	5,792,696
<b>EXPENDITURES</b>						
Health and welfare						
Salaries and benefits	3,971,011	-	166,311	-	270,842	4,408,164
Capital improvements	20,704	-	-	-	4,353	25,057
Commodities and services	777,560	-	31,480	447,288	195,954	1,452,282
Supplies and materials	237,504	-	2,766	-	3,277	243,547
Total expenditures	5,006,779	-	200,557	447,288	474,426	6,129,050
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(518,579)	5,185	(591)	44,945	132,686	(336,354)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	418,479	-	7,000	-	-	425,479
Transfers (out)	(48,500)	-	(3,000)	(44,479)	(3,500)	(99,479)
Total other financing sources (uses)	369,979	-	4,000	(44,479)	(3,500)	326,000
NET CHANGE IN FUND BALANCES	(148,600)	5,185	3,409	466	129,186	(10,354)
FUND BALANCES, JANUARY 1, 2012	2,191,215	11,935	53,311	344,643	295,689	2,896,793
FUND BALANCES, DECEMBER 31, 2012	\$ 2,042,615	\$ 17,120	\$ 56,720	\$ 345,109	\$ 424,875	\$ 2,886,439

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 15,000	\$ 15,000	\$ 1,724
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>1,724</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	54,870	54,870	50,529
Public safety			
Salaries and benefits	68,490	68,490	63,071
Health and welfare			
Salaries and benefits	154,200	154,200	142,000
Highways and streets			
Salaries and benefits	<u>22,440</u>	<u>22,440</u>	<u>20,665</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>276,265</u>
NET CHANGE IN FUND BALANCE	<u>\$ (285,000)</u>	<u>\$ (285,000)</u>	(274,541)
FUND BALANCE, JANUARY 1, 2012			<u>1,259,705</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 985,164</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous revenue	-	-	7,100
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>32,100</u>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits			
Salaries	16,000	16,000	25,294
Part time	1,500	1,500	-
Social security	1,500	1,500	2,095
Illinois municipal retirement	500	500	140
Unemployment insurance	200	200	100
Workers' compensation	300	300	-
Total salaries and benefits	<u>20,000</u>	<u>20,000</u>	<u>27,629</u>
Capital improvements			
Office furniture	-	-	7,100
Total capital improvements	<u>-</u>	<u>-</u>	<u>7,100</u>
Commodities and services			
Schools of instruction	500	500	-
Travel	800	800	98
Mileage	100	100	-
Meetings	100	100	-
Maintenance	400	400	-
Telephone	500	500	351
Professional fees	8,200	8,200	7,400
Commercial services	300	300	-
Surety bonds	500	500	275
Total commodities and services	<u>11,400</u>	<u>11,400</u>	<u>8,124</u>
Supplies			
Supplies	500	500	123
Copies - inhouse	100	100	-
Total supplies	<u>600</u>	<u>600</u>	<u>123</u>
Total expenditures	<u>32,000</u>	<u>32,000</u>	<u>42,976</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,000)</u>	<u>\$ (7,000)</u>	(10,876)
FUND BALANCE, JANUARY 1, 2012			<u>11,630</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 754</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Reimbursement from other governments	\$ 475,000	\$ 475,000	\$ 475,000
Investment income	19,000	19,000	4,045
Miscellaneous income	-	-	6,980
<b>Total revenues</b>	<b>494,000</b>	<b>494,000</b>	<b>486,025</b>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	65,000	65,000	34,250
Other	-	-	150
<b>Total expenditures</b>	<b>65,000</b>	<b>65,000</b>	<b>34,400</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>429,000</b>	<b>429,000</b>	<b>451,625</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	90,000	90,000	83,000
<b>Total other financing sources (uses)</b>	<b>90,000</b>	<b>90,000</b>	<b>83,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 519,000</b>	<b>\$ 519,000</b>	<b>534,625</b>
FUND BALANCE, JANUARY 1, 2012			2,947,270
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 3,481,895</b>

(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, 2012

	Health Facilities	Lease Revenue	Eliminations	Totals
<b>REVENUES</b>				
Charges for services				
Reimbursement from other governments	\$ -	\$ 475,000	\$ -	\$ 475,000
Investment income	89	3,956	-	4,045
Miscellaneous income				
Other miscellaneous	6,980	-	-	6,980
<b>Total revenues</b>	<b>7,069</b>	<b>478,956</b>	<b>-</b>	<b>486,025</b>
<b>EXPENDITURES</b>				
General government				
Commodities and services				
Building maintenance	-	28,000	6,250	34,250
Other	150	-	-	150
<b>Total expenditures</b>	<b>150</b>	<b>28,000</b>	<b>6,250</b>	<b>34,400</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,919</b>	<b>450,956</b>	<b>(6,250)</b>	<b>451,625</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	83,000	-	83,000
Transfers (out)	(6,250)	-	6,250	-
<b>Total other financing sources (uses)</b>	<b>(6,250)</b>	<b>83,000</b>	<b>6,250</b>	<b>83,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>669</b>	<b>533,956</b>	<b>-</b>	<b>534,625</b>
<b>FUND BALANCE, JANUARY 1, 2012</b>	<b>79,806</b>	<b>2,867,464</b>	<b>-</b>	<b>2,947,270</b>
<b>FUND BALANCE, DECEMBER 31, 2012</b>	<b>\$ 80,475</b>	<b>\$ 3,401,420</b>	<b>\$ -</b>	<b>\$ 3,481,895</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 725,000	\$ 725,000	\$ 726,395
Charges for services			
Reimbursements from other governments	135,000	135,000	123,453
Investment income	3,000	3,000	606
Miscellaneous income			
Land rentals	53,000	53,000	52,500
	<hr/>		
Total revenues	916,000	916,000	902,954
<hr/>			
<b>EXPENDITURES</b>			
Current			
General government			
Commodities and services			
Rent	-	-	9,830
Renewal and replacement program	475,000	475,000	475,000
Emergency services	35,000	35,000	35,000
Debt service			
Principal	-	-	197,500
Interest and fiscal charges	425,000	425,000	75,426
	<hr/>		
Total expenditures	935,000	935,000	792,756
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (19,000)</u>	<u>\$ (19,000)</u>	110,198
FUND BALANCE (DEFICIT), JANUARY 1, 2012			<u>(408,674)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2012			<u>\$ (298,476)</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grant	\$ 17,500	\$ 17,500	\$ 70,757
State grant	-	-	27,695
Charges for services			
County Clerk computer fee	22,000	22,000	14,991
Recorder computer fee	60,000	60,000	72,967
Micro document copies	-	-	24,156
Microfilm contracts	35,000	35,000	34,906
Investment income	500	500	78
Total revenues	135,000	135,000	245,550
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	53,000	53,000	53,335
Part-time	-	-	1,030
Overtime	1,000	1,000	1,691
FICA	4,500	4,500	3,904
IMRF	5,500	5,500	5,169
Longevity pay	2,000	2,000	1,182
Health insurance	15,000	15,000	13,599
Life insurance	500	500	317
Unemployment insurance	500	500	224
Total salaries and benefits	82,000	82,000	80,451
Capital improvements			
Computer equipment	-	2,500	2,484
Total capital improvements	-	2,500	2,484
Commodities and services			
School of instruction	1,400	1,400	4,064
Maintenance - equipment	-	-	26,811
Maintenance - software	3,500	3,500	73,096
Commercial services	-	-	75,332
Professional services	-	-	57,871
Data processing services	-	285,000	30,337
Employee wellness	-	-	115
Total commodities and services	4,900	289,900	267,626

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 22,934
Total expenditures	90,900	378,400	373,495
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	44,100	(243,400)	(127,945)
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	\$ 34,100	\$ (253,400)	(137,945)
FUND BALANCE, JANUARY 1, 2012			211,636
FUND BALANCE, DECEMBER 31, 2012			\$ 73,691

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 16,300	\$ 16,300	\$ 31,261
Investment income	-	-	254
<b>Total revenues</b>	<b>16,300</b>	<b>16,300</b>	<b>31,515</b>
<b>EXPENDITURES</b>			
General government			
Personal services			
Part time	2,500	2,500	2,058
<b>Total personal services</b>	<b>2,500</b>	<b>2,500</b>	<b>2,058</b>
Commodities and services			
Travel	700	700	791
Public notices	600	600	-
Professional services	4,500	4,500	4,384
Commercial services	3,000	3,000	4,062
Postage	4,000	4,000	-
<b>Total commodities and services</b>	<b>12,800</b>	<b>12,800</b>	<b>9,237</b>
Supplies and materials			
Postage	1,000	1,000	813
<b>Total supplies and materials</b>	<b>1,000</b>	<b>1,000</b>	<b>813</b>
<b>Total expenditures</b>	<b>16,300</b>	<b>16,300</b>	<b>12,108</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>19,407</b>
FUND BALANCE, JANUARY 1, 2012			101,902
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 121,309</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 65
Miscellaneous			
Donations	-	-	1,809
Total revenues	-	-	1,874
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	11,000	9,800	6,740
FICA	900	900	512
Unemployment insurance	100	100	67
Total salaries and benefits	12,000	10,800	7,319
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	500	1,700	2,003
Total capital improvements	1,000	2,200	2,003
Commodities and services			
Maintenance - equipment	600	600	-
Commercial service	1,000	1,000	275
Postage	400	400	225
Total commodities and services	2,000	2,000	500
Supplies and materials			
Supplies	2,000	2,000	1,349
Total expenditures	17,000	17,000	11,171
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(17,000)	(17,000)	(9,297)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	11,000	11,000	11,000
Total other financing sources (uses)	11,000	11,000	11,000
NET CHANGE IN FUND BALANCE	\$ (6,000)	\$ (6,000)	1,703
FUND BALANCE, JANUARY 1, 2012			22,258
FUND BALANCE, DECEMBER 31, 2012			\$ 23,961

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services	\$ 260,000	\$ 260,000	\$ -
Investment income	-	-	169
Total revenues	<u>260,000</u>	<u>260,000</u>	<u>169</u>
<b>EXPENDITURES</b>			
General government			
Capital improvements			
Network equipment	25,000	25,000	-
Total capital improvements	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Commodities and services			
Meetings - host expenses	2,000	2,000	-
Memberships	1,000	1,000	-
Professional services	5,000	5,000	-
Commercial services	2,000	2,000	-
Fiber optic cable maintenance	160,000	160,000	-
Network communications	45,000	45,000	-
Total commodities and services	<u>215,000</u>	<u>215,000</u>	<u>-</u>
Total expenditures	<u>240,000</u>	<u>240,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>20,000</u>	<u>20,000</u>	<u>169</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Special Projects	50,000	50,000	50,000
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 60,000</u>	<u>\$ 60,000</u>	40,169
FUND BALANCE, JANUARY 1, 2012			<u>75,016</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 115,185</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ 13,000	\$ 13,000	\$ 13,110
Charges for services			
Financial services	20,000	20,000	16,182
Investment income	-	-	95
	<hr/>		
Total revenues	33,000	33,000	29,387
	<hr/>		
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	21,000	21,000	15,244
Longevity pay	1,000	1,000	696
FICA	2,000	2,000	923
IMRF	2,000	2,000	1,444
Health benefits	15,000	15,000	4,984
Life insurance	500	500	69
Unemployment insurance	500	500	-
	<hr/>		
Total salaries and benefits	42,000	42,000	23,360
	<hr/>		
Commodities and services			
Maintenance - equipment	4,100	4,100	3,480
Data processing	2,600	2,600	-
	<hr/>		
Total commodities and services	6,700	6,700	3,480
	<hr/>		
Supplies and materials			
Other	500	500	-
	<hr/>		
Total supplies and materials	500	500	-
	<hr/>		
Total expenditures	49,200	49,200	26,840
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (16,200)</u>	<u>\$ (16,200)</u>	2,547
FUND BALANCE, JANUARY 1, 2012			<u>43,083</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 45,630</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 62,000	\$ 62,000	\$ 43,480
Investment income	-	-	320
<b>Total revenues</b>	<b>62,000</b>	<b>62,000</b>	<b>43,800</b>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
<b>Total capital improvements</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Commodities and services			
Rent	5,000	5,000	4,900
<b>Total commodities and services</b>	<b>5,000</b>	<b>5,000</b>	<b>4,900</b>
Supplies and materials			
Supplies	1,000	1,000	-
Periodicals and subscriptions	61,000	85,000	85,934
<b>Total supplies and materials</b>	<b>62,000</b>	<b>86,000</b>	<b>85,934</b>
<b>Total expenditures</b>	<b>72,000</b>	<b>96,000</b>	<b>90,834</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (10,000)</b>	<b>\$ (34,000)</b>	<b>(47,034)</b>
FUND BALANCE, JANUARY 1, 2012			154,240
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 107,206</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 250,000	\$ 250,000	\$ 219,290
Supervision driver safety school	15,000	15,000	13,825
Investment income	3,000	3,000	1,222
Miscellaneous revenue	-	-	9,616
Total revenues	<u>268,000</u>	<u>268,000</u>	<u>243,953</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	120,000	144,000	142,206
Overtime	3,000	3,000	-
Longevity pay	3,000	3,000	3,790
FICA	10,000	10,000	10,818
IMRF	13,000	13,000	14,861
Health benefits	18,000	18,000	22,384
Life insurance	500	500	442
Unemployment insurance	500	500	500
Total salaries and benefits	<u>168,000</u>	<u>192,000</u>	<u>195,001</u>
Capital improvements			
Office furniture and equipment	10,000	10,000	274
Computer equipment	75,000	75,000	80,874
Total capital improvements	<u>85,000</u>	<u>85,000</u>	<u>81,148</u>
Commodities and services			
Travel	-	-	2,815
Maintenance - software	50,000	26,000	29,000
Maintenance - equipment	25,000	25,000	7,063
Data processing services	25,000	25,000	7,383
Total commodities and services	<u>100,000</u>	<u>76,000</u>	<u>46,261</u>
Supplies and materials			
Supplies	-	-	1,060
Total supplies and materials	<u>-</u>	<u>-</u>	<u>1,060</u>
Total expenditures	<u>353,000</u>	<u>353,000</u>	<u>323,470</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(85,000)</u>	<u>(85,000)</u>	<u>(79,517)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (90,000)</u>	<u>\$ (90,000)</u>	<u>(84,517)</u>
FUND BALANCE, JANUARY 1, 2012			<u>674,076</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 589,559</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ -	\$ -	\$ 1,616
Investment income	-	-	14
	<hr/>		
Total revenues	-	-	1,630
<hr/>			
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Schools of instruction	600	600	150
Travel	1,200	1,200	-
Witness fees	800	800	-
Transcripts	3,000	3,000	1,178
	<hr/>		
Total commodities and services	5,600	5,600	1,328
	<hr/>		
Total expenditures	5,600	5,600	1,328
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (5,600)</u>	<u>\$ (5,600)</u>	302
FUND BALANCE, JANUARY 1, 2012			<hr/> 5,217
FUND BALANCE, DECEMBER 31, 2012			<hr/> <u>\$ 5,519</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 250,000	\$ 250,000	\$ 215,677
Investment income	1,000	1,000	836
Total revenues	<u>251,000</u>	<u>251,000</u>	<u>216,513</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	94,000	94,000	99,500
Longevity pay	1,000	1,000	182
FICA	8,000	8,000	7,645
IMRF	10,000	10,000	409
Unemployment insurance	1,000	1,000	889
Total salaries and benefits	<u>114,000</u>	<u>114,000</u>	<u>108,625</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	-
Maintenance - equipment	3,000	3,000	4,066
Commercial services	3,000	3,000	577
Internet	3,000	3,000	5,480
Data processing	22,000	22,000	-
Total commodities and services	<u>39,000</u>	<u>39,000</u>	<u>10,123</u>
Supplies and materials			
Supplies	16,000	16,000	10,759
Total expenditures	<u>244,000</u>	<u>244,000</u>	<u>129,507</u>
NET CHANGE IN FUND BALANCE	<u>\$ 7,000</u>	<u>\$ 7,000</u>	87,006
FUND BALANCE, JANUARY 1, 2012			<u>399,858</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 486,864</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 420,000	\$ 420,000	\$ 323,843
Investment income	-	-	316
Total revenues	<u>420,000</u>	<u>420,000</u>	<u>324,159</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	386,000	386,000	350,036
Part-time	34,000	34,000	13,134
Overtime	20,000	20,000	32,103
On call	-	-	600
Premium holiday	4,000	4,000	4,331
Supervisory differential	1,000	1,000	120
Training pay	1,000	1,000	477
Education pay	2,000	2,000	1,292
Longevity pay	8,000	8,000	4,581
FICA	34,000	34,000	27,618
IMRF	3,000	3,000	-
SLEP	89,000	89,000	75,320
Health benefits	47,000	47,000	46,787
Life insurance	1,000	1,000	788
Unemployment insurance	1,000	1,000	698
Total salaries and benefits	<u>631,000</u>	<u>631,000</u>	<u>557,885</u>
Capital improvements			
Other equipment	41,800	41,800	41,137
Total capital improvements	<u>41,800</u>	<u>41,800</u>	<u>41,137</u>
Commodities and services			
Maintenance - equipment	10,000	10,000	5,332
Total commodities and services	<u>10,000</u>	<u>10,000</u>	<u>5,332</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,500	1,500	321
Total supplies and materials	<u>1,600</u>	<u>1,600</u>	<u>321</u>
Total expenditures	<u>684,400</u>	<u>684,400</u>	<u>604,675</u>
NET CHANGE IN FUND BALANCE	<u>\$ (264,400)</u>	<u>\$ (264,400)</u>	(280,516)
FUND BALANCE, JANUARY 1, 2012			<u>350,871</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 70,355</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Administrative fees	\$ 28,000	\$ 28,000	\$ 25,284
Investment income	-	-	94
	<u>28,000</u>	<u>28,000</u>	<u>25,378</u>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Travel	2,000	2,000	-
Maintenance - equipment	-	-	135
Professional services	-	-	5,564
Contribution to agencies	-	-	23
	<u>2,000</u>	<u>2,000</u>	<u>5,722</u>
Supplies and materials			
Supplies	5,000	5,000	1,668
Postage	3,000	3,000	-
	<u>8,000</u>	<u>8,000</u>	<u>1,668</u>
	<u>10,000</u>	<u>10,000</u>	<u>7,390</u>
NET CHANGE IN FUND BALANCE	<u>\$ 18,000</u>	<u>\$ 18,000</u>	17,988
FUND BALANCE, JANUARY 1, 2012			<u>80,614</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 98,602</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, 2012

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 4,000	\$ 4,000	\$ 15,208
Total revenues	4,000	4,000	15,208
EXPENDITURES			
Public safety			
Supplies and materials			
Citation supplies	4,000	4,000	3,250
Total expenditures	4,000	4,000	3,250
NET CHANGE IN FUND BALANCE	\$ -	\$ -	11,958
FUND BALANCE, JANUARY 1, 2012			11,511
FUND BALANCE, DECEMBER 31, 2012			\$ 23,469

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Clean alumni	\$ -	\$ -	\$ 1,000
Federal grants			
Operating governmental	-	-	(7,313)
Operating public safety	-	-	14,625
Charges for services			
Drug court fees	175,200	175,200	115,695
Drug testing	1,000	1,000	15,321
Investment income	-	-	607
Total revenues	176,200	176,200	139,935
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	75,000	84,000	86,386
FICA	6,000	6,000	6,299
IMRF	7,500	7,500	8,548
Longevity pay	500	500	511
Health insurance	6,500	6,500	6,033
Life insurance	300	300	276
Unemployment insurance	200	200	167
Total salaries and benefits	96,000	105,000	108,220
Commodities and services			
School of instruction	2,000	2,000	2,200
Travel	12,000	12,000	6,440
Meetings - host expenses	3,000	3,000	2,207
Memberships	1,500	1,500	686
Telephone	-	-	189
Professional services	15,000	15,000	7,147
Software acquisition	100	100	-
Participant expense	16,000	16,000	11,517
Contributions to agencies	35,000	26,000	19,541
Drug testing	18,000	18,000	13,517
Copies	1,500	1,500	1,062
Postage	1,200	1,200	662
Contribution to general	1,000	1,000	-
Total commodities and services	106,300	97,300	65,168

(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, 2012

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 3,422
Total supplies and materials	5,000	5,000	3,422
Total expenditures	207,300	207,300	176,810
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(31,100)	(31,100)	(36,875)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	11,000	11,000	4,410
Enhancement drug court	-	-	644
Transfers (out)			
Enhancement drug court	-	-	(2,269)
Total other financing sources (uses)	11,000	11,000	2,785
NET CHANGE IN FUND BALANCE	\$ (20,100)	\$ (20,100)	(34,090)
FUND BALANCE, JANUARY 1, 2012			264,912
FUND BALANCE, DECEMBER 31, 2012			\$ 230,822

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Drug court grant	\$ 100,000	\$ 100,000	\$ 97,091
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>97,091</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	-	38,182
Part time	67,000	45,000	-
FICA	5,000	5,000	2,741
IMRF	6,700	6,700	3,998
SLEP	-	-	11
Health insurance	10,000	10,000	11,214
Life insurance	200	200	124
Unemployment insurance	100	100	106
Total salaries and benefits	<u>89,000</u>	<u>67,000</u>	<u>56,376</u>
Commodities and services			
Schools	-	-	2,705
Travel	7,000	7,000	2,242
Meetings - host expenses	-	-	1,189
Memberships	100	100	-
Telephone	1,000	1,000	1,160
Professional services	3,000	25,000	23,220
Participating agencies	-	-	553
Contributions to agencies	500	500	-
Supplies	900	900	2,527
Postage	200	200	205
Total commodities and services	<u>12,700</u>	<u>34,700</u>	<u>33,801</u>
Total expenditures	<u>101,700</u>	<u>101,700</u>	<u>90,177</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,700)</u>	<u>(1,700)</u>	<u>6,914</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Drug Court	-	-	2,269
Transfers (out)			
Drug Court	-	-	(644)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,625</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,700)</u>	<u>\$ (1,700)</u>	<u>8,539</u>
FUND BALANCE (DEFICIT), JANUARY 1, 2012			<u>(8,539)</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ -</u>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Probation fees	\$ 52,000	\$ 52,000	\$ 75,330
Electronic monitoring	-	-	3,837
Probation operation fees	-	-	12,566
Victim witness fines	-	-	1,365
Investment income	5,000	5,000	612
	<hr/>	<hr/>	<hr/>
Total revenues	57,000	57,000	93,710
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	22,000	18,539
FICA	-	-	1,392
IMRF	-	-	1,731
Unemployment insurance	-	-	109
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	-	22,000	21,771
Capital improvements			
Computer equipment	4,000	4,000	4,040
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	4,000	4,000	2,924
Maintenance - vehicles	5,000	5,000	3,346
Maintenance - software	15,000	15,000	7,517
Training	6,000	6,000	4,350
Professional services	40,000	40,000	36,951
Commercial services	2,000	2,000	1,795
Entitlement expenses	-	-	3,002
Drug testing	4,000	4,000	7,021
Juvenile safe house	40,000	18,000	28,143
Juvenile summer camp	43,000	43,000	42,824
Contingency	9,000	9,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	168,000	146,000	137,873
Supplies and materials			
Supplies	3,000	3,000	4,332
Fuel	7,000	7,000	6,052
	<hr/>	<hr/>	<hr/>
Total supplies and materials	10,000	10,000	10,384
	<hr/>	<hr/>	<hr/>
Total expenditures	182,000	182,000	174,068

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (125,000)	\$ (125,000)	\$ (80,358)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	(5,000)	(5,000)	(5,000)
NET CHANGE IN FUND BALANCE	\$ (130,000)	\$ (130,000)	(85,358)
FUND BALANCE, JANUARY 1, 2012			547,122
FUND BALANCE, DECEMBER 31, 2012			\$ 461,764

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ 2,000	\$ 2,000	\$ 7,480
Administrative fees	-	-	22,862
Fines and forfeits			
Forfeits	10,000	10,000	21,033
DUI fines	24,000	24,000	56,046
Narcotics task force	2,000	2,000	34,622
Investment income	-	-	1,085
Miscellaneous income			
Donations	4,000	4,000	36,027
DeKalb Community Foundation	4,000	4,000	143
Total revenues	<u>46,000</u>	<u>46,000</u>	<u>179,298</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Sheriff's Care Trac	4,000	4,000	120
Office equipment	3,000	3,000	636
Other equipment	7,000	32,000	37,868
Designated donor expense	1,000	1,000	465
Total capital improvements	<u>15,000</u>	<u>40,000</u>	<u>39,089</u>
Commodities and services			
Training	2,000	2,000	2,913
Maintenance - equipment	3,000	3,000	8,723
Maintenance - vehicles	1,700	1,700	5
Rent - equipment	6,100	6,100	120
Telephone	-	-	172
Restricted SCAAP	2,000	9,000	9,017
Citizen's academy	3,200	3,200	4,046
Total commodities and services	<u>18,000</u>	<u>25,000</u>	<u>24,996</u>
Total expenditures	<u>33,000</u>	<u>65,000</u>	<u>64,085</u>
NET CHANGE IN FUND BALANCE	<u>\$ 13,000</u>	<u>\$ (19,000)</u>	115,213
FUND BALANCE, JANUARY 1, 2012			<u>287,603</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 402,816</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Fines and forfeits			
Children's waiting room fee	\$ 24,000	\$ 24,000	\$ 21,790
Investment income	-	-	6
<b>Total revenues</b>	<b>24,000</b>	<b>24,000</b>	<b>21,796</b>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services	34,000	34,000	33,600
Capital improvements	5,000	5,000	-
<b>Total expenditures</b>	<b>39,000</b>	<b>39,000</b>	<b>33,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(11,804)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	-	-	2,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (15,000)</b>	<b>\$ (15,000)</b>	<b>(9,804)</b>
FUND BALANCE, JANUARY 1, 2012			12,028
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 2,224</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,850,000	\$ 1,850,000	\$ 1,838,762
Intergovernmental			
Fuel reimbursement	200,000	200,000	330,823
Sale of fuel	5,000	5,000	6,553
Materials	5,000	5,000	15,983
Local agency maintenance	700	700	-
Oversize vehicle permits	2,000	2,000	6,280
Investment income	8,000	8,000	7,673
Miscellaneous	-	-	138,142
Total revenues	<u>2,070,700</u>	<u>2,070,700</u>	<u>2,344,216</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	1,241,000	1,241,000	1,204,422
Capital improvements	61,800	161,800	160,811
Commodities and services	337,600	337,600	202,848
Supplies and materials	609,700	609,700	654,037
Total expenditures	<u>2,250,100</u>	<u>2,350,100</u>	<u>2,222,118</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(179,400)</u>	<u>(279,400)</u>	<u>122,098</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	250
Transfers in			
County motor fuel tax	400,000	400,000	-
Transfers (out)			
Asset replacement	(4,000)	(4,000)	(4,000)
Engineering	(150,000)	(50,000)	-
Total other financing sources (uses)	<u>246,000</u>	<u>346,000</u>	<u>(3,750)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 66,600</u>	<u>\$ 66,600</u>	118,348
<b>FUND BALANCE, JANUARY 1, 2012</b>			<u>3,602,221</u>
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<u>\$ 3,720,569</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 750,000	\$ 750,000	\$ 739,253
Overtime	37,000	37,000	22,754
Seasonal	20,000	20,000	14,995
Premium holiday	7,000	7,000	545
Longevity pay	20,000	20,000	26,989
FICA	65,000	65,000	59,012
IMRF	80,000	80,000	78,942
Health benefits	249,000	249,000	255,150
Unemployment tax	1,000	1,000	1,945
Life insurance	4,000	4,000	3,213
Uniform allowance	5,000	5,000	-
Deferred compensation	3,000	3,000	1,624
	<u>1,241,000</u>	<u>1,241,000</u>	<u>1,204,422</u>
Total salaries and benefits			
Capital improvements			
Land acquisition	50,000	50,000	-
Landscaping	800	800	664
Roads - major repair & maintenance	-	100,000	137,000
Vehicles	-	-	14,438
Office furniture and equipment	4,000	4,000	2,418
Other equipment	7,000	7,000	6,291
	<u>61,800</u>	<u>161,800</u>	<u>160,811</u>
Total capital improvements			
Commodities and services			
Travel	3,500	3,500	3,653
School of instruction	800	800	762
Public notices	300	300	133
Memberships	1,700	1,700	1,115
Maintenance - software	3,000	3,000	274
Maintenance - vehicles	20,000	20,000	9,801
Maintenance - building	10,000	10,000	5,275
Maintenance - equipment	80,000	80,000	67,833
Maintenance - fuel depot	30,000	30,000	20,061
Maintenance - HVAC	1,500	1,500	1,838
Maintenance - plumbing	600	600	471
Maintenance - electrical	1,000	1,000	1,255
Telephone	11,200	11,200	7,797
Electricity	45,000	45,000	32,652
Gas	25,000	25,000	8,430
Garbage	5,000	5,000	4,336

(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, 2012

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,500	\$ 2,500	\$ 1,923
Commercial services	15,000	15,000	5,957
Janitorial contract	4,500	4,500	3,582
Drug testing	1,500	1,500	1,045
Rental of equipment	500	500	185
Professional services	75,000	75,000	24,470
	<hr/>		
Total commodities and services	337,600	337,600	202,848
	<hr/>		
Supplies and materials			
Supplies	3,500	3,500	3,405
Postage	1,000	1,000	852
Janitorial supplies	2,500	2,500	1,693
Fuels and lubricants	400,000	400,000	464,503
Materials - day labor	150,000	150,000	123,908
Materials - traffic control	30,000	30,000	32,004
Materials - winter maintenance	15,000	15,000	1,760
Traffic signal maintenance	-	-	19,343
Books and subscriptions	300	300	181
Clothing	7,300	7,300	6,388
Other supplies and materials	100	100	-
	<hr/>		
Total supplies and materials	609,700	609,700	654,037
	<hr/>		
TOTAL EXPENDITURES	\$ 2,250,100	\$ 2,350,100	\$ 2,222,118
	<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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ 47,100	\$ 47,100	\$ 42,587
Township special bridge - engineering	200	200	-
Township motor fuel	20,000	20,000	81,588
Investment income	-	-	142
Miscellaneous	-	-	6,000
	<hr/>		
Total revenues	67,300	67,300	130,317
	<hr/>		
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	286,000	286,000	126,192
Capital improvements	5,000	5,000	4,298
Commodities and services	3,200	3,200	1,390
Supplies and materials	2,100	2,100	1,566
	<hr/>		
Total expenditures	296,300	296,300	133,446
	<hr/>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(229,000)	(229,000)	(3,129)
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Highway	150,000	150,000	-
Federal highway matching	90,800	90,800	18,355
	<hr/>		
Total other financing sources (uses)	240,800	240,800	18,355
	<hr/>		
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>	15,226
	<hr/>		
FUND BALANCE, JANUARY 1, 2012			320,558
	<hr/>		
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 335,784</b>
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 213,000	\$ 213,000	\$ 89,884
Overtime	8,000	8,000	7,198
Longevity pay	6,000	6,000	1,723
FICA	18,000	18,000	7,508
IMRF	23,000	23,000	10,076
Health insurance	17,000	17,000	9,272
Life insurance	500	500	331
Unemployment insurance	500	500	200
Total salaries and benefits	286,000	286,000	126,192
Capital improvements			
Office furniture and small equipment	5,000	5,000	4,222
Other equipment	-	-	76
Total capital improvements	5,000	5,000	4,298
Commodities and services			
Travel	500	500	-
Maintenance - equipment	1,200	1,200	1,017
Maintenance - software	1,500	1,500	373
Total commodities and services	3,200	3,200	1,390
Supplies and materials			
Supplies	2,100	2,100	1,566
Total supplies and materials	2,100	2,100	1,566
<b>TOTAL EXPENDITURES</b>	<b>\$ 296,300</b>	<b>\$ 296,300</b>	<b>\$ 133,446</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 950,000	\$ 950,000	\$ 944,180
Intergovernmental			
State aid	2,000	2,000	-
Contributions from townships			
Townships - construction	14,200	14,200	-
Investment income	2,000	2,000	3,709
Total revenues	<u>968,200</u>	<u>968,200</u>	<u>947,889</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	58,000	58,000	56,898
Overtime	8,000	8,000	1,147
Longevity pay	3,000	3,000	2,222
FICA	5,500	5,500	4,021
IMRF	7,000	7,000	5,976
Health insurance	15,000	15,000	15,384
Life insurance	300	300	166
Unemployment insurance	200	200	100
Total salaries and benefits	<u>97,000</u>	<u>97,000</u>	<u>85,914</u>
Capital improvements			
Bridges and other structures	233,000	233,000	49,063
Total capital improvements	<u>233,000</u>	<u>233,000</u>	<u>49,063</u>
Commodities and services			
Professional services	250,000	250,000	205,663
Total commodities and services	<u>250,000</u>	<u>250,000</u>	<u>205,663</u>
Supplies and materials			
Day labor materials	100	100	514
Total supplies and materials	<u>100</u>	<u>100</u>	<u>514</u>
Total expenditures	<u>580,100</u>	<u>580,100</u>	<u>341,154</u>
NET CHANGE IN FUND BALANCE	<u>\$ 388,100</u>	<u>\$ 388,100</u>	606,735
FUND BALANCE, JANUARY 1, 2012			<u>1,820,787</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 2,427,522</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,300,000	\$ 1,300,000	\$ 1,249,143
Motor fuel tax - local agencies	150,000	150,000	214,192
State aid	232,000	232,000	462,641
Investment income	7,000	7,000	5,178
Total revenues	<u>1,689,000</u>	<u>1,689,000</u>	<u>1,931,154</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	400,000	400,000	365,404
Overtime	20,000	20,000	10,193
Seasonal	36,000	36,000	37,457
Premium holiday	3,000	3,000	27
Longevity pay	10,000	10,000	-
FICA	35,000	35,000	31,392
IMRF	45,000	45,000	37,242
Unemployment insurance	1,000	1,000	448
Total salaries and benefits	<u>550,000</u>	<u>550,000</u>	<u>482,163</u>
Capital improvements			
Road - major repairs and maintenance	998,000	998,000	296,136
Total capital improvements	<u>998,000</u>	<u>998,000</u>	<u>296,136</u>
Supplies and materials			
Winter maintenance materials	500,000	500,000	374,895
Total supplies and materials	<u>500,000</u>	<u>500,000</u>	<u>374,895</u>
Total expenditures	<u>2,048,000</u>	<u>2,048,000</u>	<u>1,153,194</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(359,000)</u>	<u>(359,000)</u>	<u>777,960</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Highway	(400,000)	(400,000)	-
Total other financing sources (uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (759,000)</u>	<u>\$ (759,000)</u>	777,960
FUND BALANCE, JANUARY 1, 2012			<u>2,833,169</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 3,611,129</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 760,000	\$ 760,000	\$ 755,426
Intergovernmental - township bridge	150,000	150,000	164,945
Investment income	2,000	2,000	3,682
Total revenues	<u>912,000</u>	<u>912,000</u>	<u>924,053</u>
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	964,700	964,700	293,222
Total expenditures	<u>964,700</u>	<u>964,700</u>	<u>293,222</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(52,700)</u>	<u>(52,700)</u>	<u>630,831</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering	(90,800)	(90,800)	(18,355)
Total other financing sources (uses)	<u>(90,800)</u>	<u>(90,800)</u>	<u>(18,355)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (143,500)</u>	<u>\$ (143,500)</u>	612,476
FUND BALANCE, JANUARY 1, 2012			<u>1,910,425</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 2,522,901</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 470,000	\$ 470,000	\$ 467,261
Licenses and permits	431,000	431,000	438,830
Intergovernmental	3,436,000	3,436,000	3,142,793
Charges for services	558,400	558,400	416,586
Investment income	8,000	8,000	4,096
Miscellaneous	3,600	3,600	18,634
<b>Total revenues</b>	<b>4,907,000</b>	<b>4,907,000</b>	<b>4,488,200</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	4,275,900	4,275,900	3,971,011
Capital improvements	17,000	21,000	20,704
Commodities and services	863,200	859,200	777,560
Supplies and materials	266,800	266,800	237,504
<b>Total expenditures</b>	<b>5,422,900</b>	<b>5,422,900</b>	<b>5,006,779</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(515,900)</b>	<b>(515,900)</b>	<b>(518,579)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	369,000	369,000	369,000
Solid Waste Program Fund	12,000	12,000	12,000
Senior Services Fund	28,000	28,000	37,479
Transfers (out)			
General Fund	(5,000)	(5,000)	(5,000)
Asset Replacement Fund	(43,500)	(43,500)	(43,500)
<b>Total other financing sources (uses)</b>	<b>360,500</b>	<b>360,500</b>	<b>369,979</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (155,400)</b>	<b>\$ (155,400)</b>	<b>(148,600)</b>
FUND BALANCE, JANUARY 1, 2012			2,191,215
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 2,042,615</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes	\$ 470,000	\$ 470,000	\$ 467,261
Total taxes	470,000	470,000	467,261
<b>LICENSES AND PERMITS</b>			
Animal control licenses	219,800	219,800	225,422
Septic permits and licenses	18,800	18,800	17,125
Well permits	3,200	3,200	4,605
Restaurant permits	174,800	174,800	172,573
Septic inspections	4,400	4,400	5,900
Well inspections	6,000	6,000	10,280
Tanning booth inspections	4,000	4,000	2,925
Total licenses and permits	431,000	431,000	438,830
<b>INTERGOVERNMENTAL REVENUE</b>			
Medicare - home nursing	1,900,000	1,900,000	1,469,637
State aid - home nursing	35,000	35,000	20,078
State aid - family planning	96,800	96,800	62,281
State grant - FCM match	210,000	210,000	246,991
State grant - planning prepared	124,000	124,000	146,039
State grant - WIC	318,500	318,500	317,340
State aid - well child	-	-	4,493
State aid - immunizations	26,400	26,400	70,819
State grant - basic health	144,000	144,000	144,726
State grant - vision and hearing	15,200	15,200	14,744
State grant - vector prevention	2,000	2,000	10,811
State grant - We Choose Health	-	-	21,811
State grant - Risk based initiative	-	-	5,181
State grant - Title X - family planning	184,400	184,400	179,977
State grant - case management	215,700	215,700	223,146
State grant - adolescent health	26,500	26,500	25,952
State grant - tobacco	30,600	30,600	30,880
State grant - HIV case management	89,300	89,300	111,883
State aid - depression and ASQ screening	17,600	17,600	36,004
Total intergovernmental revenue	3,436,000	3,436,000	3,142,793

(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, 2012

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 66,000	\$ 66,000	\$ 64,470
Blood lead testing	1,500	1,500	1,073
Private pay - home nursing	262,300	262,300	156,800
Private pay - TB	25,900	25,900	21,112
Employee wellness	17,500	17,500	16,321
Family planning	28,000	28,000	24,966
Immunizations	75,000	75,000	69,509
Flu shots	82,200	82,200	62,306
First impressions	-	-	29
Total charges for services	<u>558,400</u>	<u>558,400</u>	<u>416,586</u>
<b>INVESTMENT INCOME</b>	<u>8,000</u>	<u>8,000</u>	<u>4,096</u>
<b>MISCELLANEOUS</b>			
Donations	2,000	2,000	2,050
Building rentals	600	600	7,300
Other	1,000	1,000	9,284
Total miscellaneous	<u>3,600</u>	<u>3,600</u>	<u>18,634</u>
<b>TOTAL REVENUES</b>	<u>\$ 4,907,000</u>	<u>\$ 4,907,000</u>	<u>\$ 4,488,200</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 3,092,200	\$ 3,092,200	\$ 2,761,620
Overtime	40,000	40,000	25,616
On call	23,200	23,200	22,308
Examination fees	500	500	450
Health benefits	530,000	530,000	482,200
Life insurance	8,800	8,800	8,056
FICA	242,300	242,300	209,186
IMRF	315,700	315,700	279,027
Unemployment tax	3,200	3,200	6,458
Paid hours off contingency	20,000	20,000	175,846
Workers' compensation insurance payroll	-	-	244
	<hr/>		
Total salaries and benefits	4,275,900	4,275,900	3,971,011
<hr/>			
Capital improvements			
Office furniture and equipment	15,000	15,000	8,059
Specialized equipment	2,000	6,000	12,645
	<hr/>		
Total capital improvements	17,000	21,000	20,704
<hr/>			
Commodities and services			
Travel	61,600	61,600	48,227
School of instruction	500	500	-
Public notices	1,800	1,800	7,380
Memberships	9,000	9,000	10,488
Maintenance - software	64,000	64,000	59,113
Maintenance - vehicles	4,000	4,000	5,769
Maintenance - equipment	12,000	12,000	4,675
Postage	12,400	12,400	7,036
Telephone	34,000	34,000	29,420
Commercial services	28,400	28,400	25,649
Participant expenses	1,300	1,300	1,716
Rental of space	47,000	47,000	47,000
Rental of equipment	2,300	2,300	2,393
Professional services	548,600	544,600	481,964

(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, 2012

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 10,200	\$ 10,200	\$ 23,979
Employee wellness	13,600	13,600	12,072
Pet population control	2,500	2,500	1,980
Water sample testing	1,000	1,000	1,815
In-house copies	6,400	6,400	3,383
Other commodities and services	2,600	2,600	3,501
	<hr/>		
Total commodities and services	863,200	859,200	777,560
	<hr/>		
Supplies and materials			
Supplies	35,000	35,000	26,150
Environmental health supplies	-	-	4,626
Family planning supplies	55,200	55,200	59,896
Clinic supplies	10,700	10,700	12,597
Vaccines	70,000	70,000	62,705
Home nursing supplies	64,000	64,000	41,222
TB supplies	4,000	4,000	4,216
Animal control supplies	3,000	3,000	2,415
Periodicals and subscriptions	2,500	2,500	3,739
Educational supplies	3,500	3,500	374
Fuels and lubricants	17,700	17,700	18,941
Clothing	1,200	1,200	623
	<hr/>		
Total supplies and materials	266,800	266,800	237,504
	<hr/>		
TOTAL EXPENDITURES	\$ 5,422,900	\$ 5,422,900	\$ 5,006,779

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 4,000	\$ 4,000	\$ 4,063
Investment income	1,100	1,100	1,122
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>5,185</u>
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u><u>\$ 5,100</u></u>	<u><u>\$ 5,100</u></u>	5,185
FUND BALANCE, JANUARY 1, 2012			<u>11,935</u>
FUND BALANCE, DECEMBER 31, 2012			<u><u>\$ 17,120</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 210,200	\$ 210,200	\$ 190,992
State grants	12,500	12,500	2,522
Local grants	-	-	340
Investment income	100	100	12
Miscellaneous	-	-	6,100
	<hr/>		
Total revenues	222,800	222,800	199,966
	<hr/>		
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	189,000	189,000	166,311
Commodities and services	46,200	46,200	31,480
Supplies and materials	2,500	2,500	2,766
	<hr/>		
Total expenditures	237,700	237,700	200,557
	<hr/>		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(14,900)	(14,900)	(591)
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Senior services	7,000	7,000	7,000
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,000)
	<hr/>		
Total other financing sources (uses)	4,000	4,000	4,000
	<hr/>		
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (10,900)</u>	<u>\$ (10,900)</u>	3,409
	<hr/>		
<b>FUND BALANCE, JANUARY 1, 2012</b>			<u>53,311</u>
	<hr/>		
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<u><u>\$ 56,720</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 135,000	\$ 135,000	\$ 122,625
Longevity pay	1,500	1,500	1,455
PHO contingency	-	-	350
Health benefits	22,000	22,000	16,252
Life insurance	1,000	1,000	276
FICA	11,000	11,000	9,228
IMRF	14,000	14,000	12,616
Unemployment tax	500	500	566
Deferred compensation	2,000	2,000	1,193
Workers' compensation	2,000	2,000	1,750
Total salaries and benefits	189,000	189,000	166,311
Commodities and services			
Travel	3,500	3,500	8,521
School of instruction	2,000	2,000	1,573
Scholarships	3,000	3,000	3,000
Memberships	1,000	1,000	2,250
Maintenance - equipment	1,000	1,000	936
Postage	600	600	156
Telephone	1,000	1,000	1,000
Insurance premiums	2,000	2,000	-
Direct assistance payouts	32,100	32,100	14,044
Total commodities and services	46,200	46,200	31,480
Supplies and materials			
Supplies	2,500	2,500	2,766
Total supplies and materials	2,500	2,500	2,766
<b>TOTAL EXPENDITURES</b>	<b>\$ 237,700</b>	<b>\$ 237,700</b>	<b>\$ 200,557</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 495,000	\$ 495,000	\$ 492,050
Investment income	2,000	2,000	183
Total revenues	<u>497,000</u>	<u>497,000</u>	<u>492,233</u>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	460,000	460,000	447,288
Total expenditures	<u>460,000</u>	<u>460,000</u>	<u>447,288</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>37,000</u>	<u>37,000</u>	<u>44,945</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(28,000)	(28,000)	(37,479)
Total other financing sources (uses)	<u>(35,000)</u>	<u>(35,000)</u>	<u>(44,479)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	466
<b>FUND BALANCE, JANUARY 1, 2012</b>			<u>344,643</u>
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<u>\$ 345,109</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 635,000	\$ 635,000	\$ 604,990
Investment income	-	-	143
Miscellaneous	-	-	1,979
Total revenues	<u>635,000</u>	<u>635,000</u>	<u>607,112</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	181,000	197,000	205,718
Longevity pay	14,000	-	-
FICA	18,000	14,000	14,758
IMRF	32,000	18,000	19,815
Health insurance	1,000	32,000	29,268
Life insurance	1,000	1,000	745
Unemployment insurance	-	1,000	538
Total salaries and benefits	<u>247,000</u>	<u>263,000</u>	<u>270,842</u>
Capital outlay			
Computer equipment	3,000	3,000	2,413
Computer software	3,000	3,000	1,495
Office furniture and small equipment	-	-	245
Vehicle	-	-	200
Total capital outlay	<u>6,000</u>	<u>6,000</u>	<u>4,353</u>
Commodities and services			
School of instruction	6,000	6,000	2,388
Travel	3,500	3,500	6,164
Mileage - employee	4,000	4,000	1,096
Mileage - boards	-	-	396
Meetings	500	500	47
Memberships	1,200	1,200	580
Public notices	500	500	-
Community relations	5,000	5,000	6,755
Maintenance - equipment	250	250	-
Maintenance - vehicle	750	750	1,023
Rent - space	17,000	17,000	17,000
Rent - equipment	1,000	1,000	964
Telephone	1,000	1,000	2,177
Professional services	500	500	-
Commercial services	300	300	-
Copier leases	500	500	962
Insurance premiums	2,500	2,500	1,986
Direct assistance payments	130,000	143,000	147,370
Postage	4,000	4,000	980
Fuel	5,000	5,000	6,066
Total commodities and services	<u>183,500</u>	<u>196,500</u>	<u>195,954</u>

(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, 2012

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 2,500	\$ 2,500	\$ 2,378
Copies	-	-	455
Books and subscriptions	300	300	267
Clothing	300	300	177
Contingency	1,000	1,000	-
Total supplies and materials	<u>4,100</u>	<u>4,100</u>	<u>3,277</u>
Total expenditures	<u>440,600</u>	<u>469,600</u>	<u>474,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>194,400</u>	<u>165,400</u>	<u>132,686</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,500)</u>
Total other financing sources (uses)	<u>(3,500)</u>	<u>(3,500)</u>	<u>(3,500)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 190,900</u>	<u>\$ 161,900</u>	129,186
FUND BALANCE, JANUARY 1, 2012			<u>295,689</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 424,875</u>

(See independent auditor's report.)



## **DEBT SERVICE 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, 2012

	Build America Bonds	Recovery Zone Bonds	Totals
<b>ASSETS</b>			
Cash and investments	\$ 814,078	\$ 272,676	\$ 1,086,754
Receivables			
Accounts	175,000	50,000	225,000
Total assets	\$ 989,078	\$ 322,676	\$ 1,311,754
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
None	\$ -	\$ -	\$ -
Total liabilities	-	-	-
<b>FUND BALANCES</b>			
Restricted for debt service	989,078	322,676	1,311,754
Total fund balances	989,078	322,676	1,311,754
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 989,078</b>	<b>\$ 322,676</b>	<b>\$ 1,311,754</b>

(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, 2012

	Build America Bonds	Recovery Zone Bonds	Totals
<b>REVENUES</b>			
Intergovernmental	\$ 868,389	\$ 357,707	\$ 1,226,096
Investment income	1,157	317	1,474
Total revenues	869,546	358,024	1,227,570
<b>EXPENDITURES</b>			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	510,000	-	510,000
Interest	322,798	310,108	632,906
Total expenditures	833,598	310,908	1,144,506
NET CHANGE IN FUND BALANCES	35,948	47,116	83,064
FUND BALANCES, JANUARY 1, 2012	953,130	275,560	1,228,690
FUND BALANCES, DECEMBER 31, 2012	\$ 989,078	\$ 322,676	\$ 1,311,754

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 890,000	\$ 890,000	\$ 755,410
Federal interest rebate	113,000	113,000	112,979
Investment income	1,000	1,000	1,157
	<hr/>		
Total revenues	1,004,000	1,004,000	869,546
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	2,000	2,000	800
Debt service			
Principal	510,000	510,000	510,000
Interest	323,000	323,000	322,798
	<hr/>		
Total expenditures	835,000	835,000	833,598
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 169,000	\$ 169,000	35,948
	<hr/>		
FUND BALANCE, JANUARY 1, 2012			953,130
	<hr/>		
FUND BALANCE, DECEMBER 31, 2012			\$ 989,078
	<hr/>		

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 210,000	\$ 210,000	\$ 218,158
Federal interest rebate	171,000	171,000	139,549
Investment income	1,000	1,000	317
	<hr/>		
Total revenues	382,000	382,000	358,024
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	2,000	2,000	800
Debt service			
Interest	311,000	311,000	310,108
	<hr/>		
Total expenditures	313,000	313,000	310,908
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 69,000</u>	<u>\$ 69,000</u>	47,116
FUND BALANCE, JANUARY 1, 2012			<u>275,560</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 322,676</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.
- **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
- **Broadband Grant Fund** - to account for grant revenues restricted to the construction of a fiber optic cable network for governments and schools in the County. The funding is provided by a federal grant, a state grant and local grants
- **Jail Expansion Fund** – to account for revenues and expenditures restricted for the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- **Solid Waste Program Fund** - to account for funds assigned for capital outlay and for 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, 2012

	Capital Improvement Reserve	Special Projects	GIS Development
<b>ASSETS</b>			
Cash and investments	\$ 990,347	\$ 734,707	\$ 538,499
Receivables			
Accounts	-	4,150	-
Accrued interest	-	-	-
Prepaid items	-	-	-
Advance from other funds	512,869	-	-
TOTAL ASSETS	<u>\$ 1,503,216</u>	<u>\$ 738,857</u>	<u>\$ 538,499</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 1,866
Accrued payroll	-	-	-
Total liabilities	-	-	1,866
<b>FUND BALANCES</b>			
Nonspendable - prepaid items	-	-	-
Nonspendable - long-term receivables	512,869	-	-
Restricted for broadband grants	-	-	-
Restricted for specific purpose	-	-	-
Unrestricted			
Assigned for capital purposes	990,347	738,857	536,633
Total fund balances	<u>1,503,216</u>	<u>738,857</u>	<u>536,633</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,503,216</u>	<u>\$ 738,857</u>	<u>\$ 538,499</u>

County Farm	Opportunity	Asset Replacement	Broadband Grant	Jail Expansion	Solid Waste Program	Totals
\$ 635,037	\$ 3,216,706	\$ 3,731,188	\$ 502,580	\$ 243,014	\$ 13,677	\$ 10,605,755
-	80,000	1,060	86,648	-	24,452	196,310
-	2,243	-	-	-	-	2,243
-	-	-	-	-	8	8
-	-	-	-	-	-	512,869
<u>\$ 635,037</u>	<u>\$ 3,298,949</u>	<u>\$ 3,732,248</u>	<u>\$ 589,228</u>	<u>\$ 243,014</u>	<u>\$ 38,137</u>	<u>\$ 11,317,185</u>
\$ -	\$ -	\$ 31,245	\$ 452,245	\$ -	\$ 1,230	\$ 486,586
-	-	-	1,138	-	1,507	2,645
-	-	31,245	453,383	-	2,737	489,231
-	-	-	-	-	8	8
-	-	-	-	-	-	512,869
-	-	-	135,845	-	-	135,845
-	-	-	-	243,014	-	243,014
635,037	3,298,949	3,701,003	-	-	35,392	9,936,218
635,037	3,298,949	3,701,003	135,845	243,014	35,400	10,827,954
<u>\$ 635,037</u>	<u>\$ 3,298,949</u>	<u>\$ 3,732,248</u>	<u>\$ 589,228</u>	<u>\$ 243,014</u>	<u>\$ 38,137</u>	<u>\$ 11,317,185</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, 2012

	Capital Improvement Reserve	Special Projects	GIS Development
<b>REVENUES</b>			
Licenses and permits	\$ -	\$ -	\$ -
Charges for services	-	-	5,376
Intergovernmental	-	16,887	-
Investment income	32,756	1,958	1,326
Miscellaneous	-	25,000	45
<b>Total revenues</b>	<b>32,756</b>	<b>43,845</b>	<b>6,747</b>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	-	-	-
Commodities and services	-	-	-
Public safety			
Commodities and services	-	-	-
Health and welfare			
Salaries and benefits	-	-	-
Commodities and services	-	-	-
Capital outlay			
Capital improvements	-	172,630	4,675
<b>Total expenditures</b>	<b>-</b>	<b>172,630</b>	<b>4,675</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>32,756</b>	<b>(128,785)</b>	<b>2,072</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	-
Transfers in	-	29,997	-
Transfers (out)	(33,000)	(50,000)	(15,000)
<b>Total other financing sources (uses)</b>	<b>(33,000)</b>	<b>(20,003)</b>	<b>(15,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(244)</b>	<b>(148,788)</b>	<b>(12,928)</b>
<b>FUND BALANCES, JANUARY 1, 2012</b>	<b>1,503,460</b>	<b>887,645</b>	<b>549,561</b>
<b>FUND BALANCES, DECEMBER 31, 2012</b>	<b>\$ 1,503,216</b>	<b>\$ 738,857</b>	<b>\$ 536,633</b>

County	Opportunity	Asset Replacement	Broadband Grant	Jail Expansion	Solid Waste Program	Totals
Farm						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,235	\$ 89,235
-	-	34,305	-	-	390	40,071
-	339,312	-	3,170,706	-	-	3,526,905
2,076	8,472	9,067	278	324	64	56,321
-	-	-	-	-	-	25,045
2,076	347,784	43,372	3,170,984	324	89,689	3,737,577
-	-	-	28,154	-	-	28,154
-	-	-	35,281	-	-	35,281
-	-	-	-	203,980	-	203,980
-	-	-	-	-	43,371	43,371
-	-	-	-	-	57,168	57,168
125,964	226,620	174,357	3,105,348	-	-	3,809,594
125,964	226,620	174,357	3,168,783	203,980	100,539	4,177,548
(123,888)	121,164	(130,985)	2,201	(203,656)	(10,850)	(439,971)
-	-	200	-	-	-	200
-	-	785,500	-	-	-	815,497
-	-	(29,997)	-	-	(12,000)	(139,997)
-	-	755,703	-	-	(12,000)	675,700
(123,888)	121,164	624,718	2,201	(203,656)	(22,850)	235,729
758,925	3,177,785	3,076,285	133,644	446,670	58,250	10,592,225
\$ 635,037	\$ 3,298,949	\$ 3,701,003	\$ 135,845	\$ 243,014	\$ 35,400	\$ 10,827,954

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 40,000	\$ 40,000	\$ 32,756
Total revenues	40,000	40,000	32,756
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	40,000	40,000	32,756
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Public building maintenance	(40,000)	(40,000)	(33,000)
Total other financing sources (uses)	(40,000)	(40,000)	(33,000)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	(244)
<b>FUND BALANCE, JANUARY 1, 2012</b>			<u>1,503,460</u>
<b>FUND BALANCE, DECEMBER 31, 2012</b>			<u><u>\$ 1,503,216</u></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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 16,887
Investment income	10,000	10,000	1,958
Miscellaneous	50,000	50,000	25,000
<b>Total revenues</b>	<b>60,000</b>	<b>60,000</b>	<b>43,845</b>
<b>EXPENDITURES</b>			
Capital improvements			
Landscaping	-	15,000	13,547
Building remodeling	5,000	5,000	-
Relocation costs	5,000	5,000	-
Walk/bike path	10,000	10,000	10,000
Solid waste study	50,000	50,000	7,400
Hazard mitigation	10,000	10,000	9,990
Groundwater management program	3,000	3,000	-
Stormwater study	3,000	3,000	-
Network/web infrastructure	10,000	10,000	18,274
Signage	5,000	5,000	-
Financial system upgrade	10,000	10,000	-
Telephone system	-	-	77
Digital patroller - sheriff	24,000	24,000	27,715
Energy reduction program	5,000	5,000	11,163
Wireless access point	5,000	5,000	-
Cemetery monument restoration	30,000	30,000	29,742
Convention and visitor's bureau	5,000	5,000	5,000
Concrete replace and repair	5,000	5,000	-
Artwork (pass-thru)	-	-	15,000
HVAC upgrades	10,000	10,000	24,722
Contingency	5,000	5,000	-
<b>Total expenditures</b>	<b>200,000</b>	<b>215,000</b>	<b>172,630</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(140,000)</b>	<b>(155,000)</b>	<b>(128,785)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Asset replacement	-	-	29,997
Transfers (out)			
Data fiber optic network	(50,000)	(50,000)	(50,000)
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(20,003)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (190,000)</b>	<b>\$ (205,000)</b>	<b>(148,788)</b>
FUND BALANCE, JANUARY 1, 2012			887,645
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 738,857</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 5,376
Investment income	5,000	5,000	1,326
Miscellaneous	-	-	45
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>6,747</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	18,000	18,000	-
Commodities and services	27,000	23,500	-
Supplies and materials	1,500	1,500	-
Capital outlay			
Capital improvements	1,500	5,000	4,675
Total expenditures	<u>48,000</u>	<u>48,000</u>	<u>4,675</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(37,000)</u>	<u>(37,000)</u>	<u>2,072</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (52,000)</u>	<u>\$ (52,000)</u>	(12,928)
FUND BALANCE, JANUARY 1, 2012			<u>549,561</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 536,633</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GIS DEVELOPMENT FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Part-time	\$ 15,000	\$ 15,000	\$ -
Overtime	1,000	1,000	-
FICA	1,500	1,500	-
Unemployment insurance	500	500	-
Total salaries and benefits	18,000	18,000	-
Commodities and services			
Professional services	20,000	16,500	-
Communications net	5,000	5,000	-
Telephone and data	2,000	2,000	-
Total commodities and services	27,000	23,500	-
Supplies and materials			
Technical supplies	500	500	-
Fuel	1,000	1,000	-
Total supplies and materials	1,500	1,500	-
Capital outlay			
Capital improvements			
Computer equipment	1,500	5,000	4,675
Total capital improvements	1,500	5,000	4,675
<b>TOTAL EXPENDITURES</b>	<b>\$ 48,000</b>	<b>\$ 48,000</b>	<b>\$ 4,675</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ 5,000	\$ 2,076
Total revenues	5,000	5,000	2,076
<b>EXPENDITURES</b>			
Capital outlay			
Professional services	20,000	20,000	3,690
Parking lot - health center	200,000	200,000	122,274
Total expenditures	220,000	220,000	125,964
NET CHANGE IN FUND BALANCE	<u>\$ (215,000)</u>	<u>\$ (215,000)</u>	(123,888)
FUND BALANCE, JANUARY 1, 2012			<u>758,925</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 635,037</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 380,000	\$ 380,000	\$ 339,312
Investment income	25,000	25,000	8,472
Total revenues	<u>405,000</u>	<u>405,000</u>	<u>347,784</u>
<b>EXPENDITURES</b>			
Capital outlay			
Land acquisition	-	117,000	163,364
Demolition	95,000	95,000	47,126
Sidewalks	15,000	15,000	16,130
Total expenditures	<u>110,000</u>	<u>227,000</u>	<u>226,620</u>
NET CHANGE IN FUND BALANCE	<u>\$ 295,000</u>	<u>\$ 178,000</u>	121,164
FUND BALANCE, JANUARY 1, 2012			<u>3,177,785</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 3,298,949</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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Asset replacement	\$ 37,500	\$ 37,500	\$ 34,305
Investment income	20,000	20,000	9,067
<b>Total revenues</b>	<b>57,500</b>	<b>57,500</b>	<b>43,372</b>
<b>EXPENDITURES</b>			
Capital outlay			
Sheriff's vehicle program	-	-	47,374
Planning vehicle	25,000	25,000	21,882
County Administrator's vehicle	23,000	23,000	-
Animal control vehicle	20,000	20,000	1,058
Sheriff's information system	10,000	10,000	-
Network/web infrastructure	140,000	140,000	82,467
Computer replacement	29,000	29,000	17,256
Facility management equipment	18,000	18,000	-
Financial system upgrade	10,000	10,000	-
Assessor/Treasurer equipment	5,000	5,000	-
Sheriff's communication center	40,000	40,000	4,320
Miscellaneous projects	14,000	14,000	-
<b>Total expenditures</b>	<b>334,000</b>	<b>334,000</b>	<b>174,357</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(276,500)</b>	<b>(276,500)</b>	<b>(130,985)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	200
Transfer in			
General	646,000	646,000	658,000
Veteran's assistance	3,500	3,500	3,500
Highway	4,000	4,000	4,000
Health	43,500	43,500	43,500
Mental health	1,500	1,500	1,500
Community services	3,000	3,000	3,000
Nursing home	72,000	72,000	72,000
<b>Total other financing sources (uses)</b>	<b>773,500</b>	<b>773,500</b>	<b>785,700</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Special projects	-	-	(29,997)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(29,997)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 497,000</b>	<b>\$ 497,000</b>	<b>624,718</b>
FUND BALANCE, JANUARY 1, 2012			3,076,285
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 3,701,003</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ 2,200,000	\$ 2,200,000	\$ 3,170,706
Investment income	-	-	278
<b>Total revenues</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>3,170,984</b>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	30,000	30,000	26,068
FICA	2,500	2,500	1,986
Unemployment tax	500	500	100
Commodities and services			
Travel	2,000	2,000	259
Public notices	-	-	91
Professional services	300,000	300,000	34,931
Capital outlay			
Broadband network	3,000,000	3,400,000	3,062,765
Specialized equipment	100,000	100,000	42,583
<b>Total expenditures</b>	<b>3,435,000</b>	<b>3,835,000</b>	<b>3,168,783</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (1,235,000)</b>	<b>\$ (1,635,000)</b>	<b>2,201</b>
FUND BALANCE, JANUARY 1, 2012			133,644
FUND BALANCE, DECEMBER 31, 2012			<b>\$ 135,845</b>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Investment income	\$ 2,000	\$ 2,000	\$ 324
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>324</u>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Professional services	-	200,000	203,980
Soil borings and surveys	25,000	25,000	-
Total expenditures	<u>25,000</u>	<u>225,000</u>	<u>203,980</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,000)</u>	<u>\$ (223,000)</u>	(203,656)
FUND BALANCE, JANUARY 1, 2012			<u>446,670</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 243,014</u>

(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, 2012

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 92,000	\$ 92,000	\$ 89,235
Charges for services			
Recycling program	-	-	390
Investment income	400	400	64
	<u>92,400</u>	<u>92,400</u>	<u>89,689</u>
Total revenues			
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	35,100	35,100	35,167
Health insurance	1,400	1,400	1,740
Life insurance	100	100	99
FICA	2,700	2,700	2,655
IMRF	3,500	3,500	3,650
Unemployment tax	100	100	60
	<u>42,900</u>	<u>42,900</u>	<u>43,371</u>
Total salaries and benefits			
Commodities and services			
Travel	200	200	293
Memberships	900	900	850
Public notices	7,500	7,500	6,895
Professional services	15,000	15,000	15,000
Commercial services	43,400	43,400	30,225
Contributions to agencies	4,000	4,000	3,540
Miscellaneous	600	600	365
	<u>71,600</u>	<u>71,600</u>	<u>57,168</u>
Total commodities and services			
Total expenditures	<u>114,500</u>	<u>114,500</u>	<u>100,539</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,100)</u>	<u>(22,100)</u>	<u>(10,850)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
	<u>(12,000)</u>	<u>(12,000)</u>	<u>(12,000)</u>
Total other financing sources (uses)			
NET CHANGE IN FUND BALANCE	<u>\$ (34,100)</u>	<u>\$ (34,100)</u>	(22,850)
FUND BALANCE, JANUARY 1, 2012			<u>58,250</u>
FUND BALANCE, DECEMBER 31, 2012			<u>\$ 35,400</u>

(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 POSITION - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 13,970,800	\$ 13,970,800	\$ 15,668,483
Other revenues	7,000	7,000	8,399
Total operating revenues	<u>13,977,800</u>	<u>13,977,800</u>	<u>15,676,882</u>
<b>OPERATING EXPENSES</b>			
Administration	3,390,200	3,390,200	1,958,020
Operations			
Rehabilitation	1,017,100	1,017,100	1,080,641
Social services	171,000	171,000	232,024
Patient activities	146,600	146,600	214,296
Dietary	1,255,100	1,255,100	1,395,885
Nursing	5,653,500	5,653,500	7,257,744
Environmental services	564,100	564,100	756,532
Maintenance	597,900	597,900	563,814
Capital improvements	510,000	510,000	159,787
Depreciation	574,000	574,000	564,799
Total operating expenses	<u>13,879,500</u>	<u>13,879,500</u>	<u>14,183,542</u>
<b>OPERATING INCOME</b>	<u>98,300</u>	<u>98,300</u>	<u>1,493,340</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	30,000	30,000	20,988
Loss on disposal of capital assets	(2,000)	(2,000)	(863)
Other income	5,200	5,200	33,196
Interest and fiscal charges on indebtedness	(190,000)	(190,000)	(133,451)
Total nonoperating revenues (expenses)	<u>(156,800)</u>	<u>(156,800)</u>	<u>(80,130)</u>
<b>NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS</b>	<u>(58,500)</u>	<u>(58,500)</u>	<u>1,413,210</u>
<b>TRANSFERS</b>			
Transfers (out)	(72,000)	(72,000)	(72,000)
Total transfers	<u>(72,000)</u>	<u>(72,000)</u>	<u>(72,000)</u>
<b>CONTRIBUTIONS</b>	<u>5,000</u>	<u>5,000</u>	<u>67,814</u>
<b>NET INCOME (LOSS) (BUDGETARY BASIS)</b>	<u>\$ (125,500)</u>	<u>\$ (125,500)</u>	<u>1,409,024</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenditures			<u>154,514</u>
<b>NET INCOME GAAP BASIS</b>			<u>1,563,538</u>
<b>NET POSITION, JANUARY 1, 2012</b>			8,835,174
Prior period adjustment			<u>(31,033)</u>
<b>NET POSITION, JANUARY 1, 2012, RESTATED</b>			<u>8,804,141</u>
<b>NET POSITION, DECEMBER 31, 2012</b>			<u>\$ 10,367,679</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
NURSING HOME FUND

For the Year Ended December 31, 2012

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 18,001,120
Payments to suppliers	(4,576,566)
Payments to employees	<u>(8,639,434)</u>
Net cash from operating activities	<u>4,785,120</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers to other funds	<u>(72,000)</u>
Net cash from noncapital financing activities	<u>(72,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Interest paid on revenue bonds	(148,735)
Payments on revenue bonds	(592,500)
Payments for capital acquisitions	<u>(154,514)</u>
Net cash from capital and related financing activities	<u>(895,749)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Receipt of interest	<u>20,988</u>
Net cash from investing activities	<u>20,988</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	3,838,359
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2012</b>	<u>1,689,762</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2012</b>	<u><u>\$ 5,528,121</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, 2012

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RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 1,647,854
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	564,799
Receipt of miscellaneous income	33,196
Receipt of donations	67,814
Effects of changes in operating assets and liabilities	
Accounts receivable	2,223,228
Prepaid expenses	(114,871)
Inventory	478
Accounts payable	259,874
Accrued payroll	38,503
Claims payable	54,609
Compensated absences payable	9,636
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 4,785,120</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, 2012

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Net patient service revenue			
Patient care	\$ 3,662,900	\$ 3,662,900	\$ 3,360,826
State aid - patient care	5,404,800	5,404,800	7,588,603
Contributions from townships	190,000	190,000	158,910
Medicare	4,713,100	4,713,100	4,560,144
Total net patient service revenue	<u>13,970,800</u>	<u>13,970,800</u>	<u>15,668,483</u>
Other revenue			
Employee meals	<u>7,000</u>	<u>7,000</u>	<u>8,399</u>
Total other revenue	<u>7,000</u>	<u>7,000</u>	<u>8,399</u>
<b>TOTAL CHARGES FOR SERVICES</b>	<u><u>\$ 13,977,800</u></u>	<u><u>\$ 13,977,800</u></u>	<u><u>\$ 15,676,882</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION</b>			
Salaries and benefits			
Salaries	\$ 286,700	\$ 286,700	\$ 266,871
Overtime	-	-	21,877
On call	-	-	500
Shift differential	-	-	225
Supervisory differential	-	-	87
Weekend pay	-	-	526
Premium holiday	-	-	331
Health benefits	1,090,000	1,090,000	130,534
Life insurance	25,000	25,000	1,021
FICA	482,400	482,400	23,090
IMRF	693,600	693,600	30,249
Deferred compensation	-	-	2,392
Unemployment tax	24,000	24,000	810
Uniform allowance	24,000	24,000	(700)
	<u>\$ 2,625,700</u>	<u>\$ 2,625,700</u>	<u>\$ 477,813</u>
Commodities and services			
Travel	\$ 3,900	\$ 3,900	\$ 2,741
Schools of instruction	9,900	9,900	3,563
Mileage - employee	1,600	1,600	1,195
Public notices	25,000	25,000	24,116
Memberships	18,400	18,400	18,259
Community relations	15,000	15,000	540
Maintenance - software	20,000	20,000	36,975
Postage	10,100	10,100	8,546
In-house copies	1,800	1,800	2,034
Telephone	21,000	21,000	24,403
Rental of equipment	13,000	13,000	9,675
Professional services	260,000	260,000	325,425
Chargeback	116,000	116,000	115,830
Background checks	4,000	4,000	4,316
Workers' compensation - medical	75,000	75,000	141,015
Workers' compensation - salary reimbursements	12,500	12,500	28,855
Contribution to agencies	-	-	319
State provider fee	103,300	103,300	700,262
Medical expense	2,400	2,400	4,621
Loss on bad debts	20,000	20,000	-
	<u>\$ 732,900</u>	<u>\$ 732,900</u>	<u>\$ 1,452,690</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, 2012

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION (Continued)</b>			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 21,865
Periodicals and subscriptions	2,300	2,300	5,652
Total supplies and materials	<u>31,600</u>	<u>31,600</u>	<u>27,517</u>
Total administration	<u>\$ 3,390,200</u>	<u>\$ 3,390,200</u>	<u>\$ 1,958,020</u>
<b>OPERATIONS</b>			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 210,600	\$ 210,600	\$ 169,873
Overtime	-	-	4,510
On call	-	-	400
Premium holiday	-	-	976
Shift differential	-	-	140
Extra duty pay	-	-	570
Weekend pay	-	-	784
FICA	-	-	12,559
IMRF	-	-	18,122
Health insurance	-	-	52,584
Life insurance	-	-	828
Unemployment	-	-	500
Uniform allowance	-	-	875
Total salaries and benefits	<u>210,600</u>	<u>210,600</u>	<u>262,721</u>
Commodities and services			
Professional services	<u>799,500</u>	<u>799,500</u>	<u>811,354</u>
Supplies and materials			
Supplies	<u>7,000</u>	<u>7,000</u>	<u>6,566</u>
Total rehabilitation	<u>\$ 1,017,100</u>	<u>\$ 1,017,100</u>	<u>\$ 1,080,641</u>
Social services			
Salaries and benefits			
Salaries	\$ 159,000	\$ 159,000	\$ 161,215
Overtime	-	-	3,454
On call	-	-	2,400
Supervisory differential	-	-	124
Weekend	-	-	16
FICA	-	-	12,055
IMRF	-	-	16,614
Health insurance	-	-	28,430
Life insurance	-	-	662
Unemployment	-	-	400
Total salaries and benefits	<u>159,000</u>	<u>159,000</u>	<u>225,370</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, 2012

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 4,000	\$ 4,000	\$ 658
Community relations	5,000	5,000	3,770
Outings	3,000	3,000	2,226
Total commodities and services	12,000	12,000	6,654
Total social services	\$ 171,000	\$ 171,000	\$ 232,024
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 138,267
Overtime	-	-	560
Shift differential	-	-	1,231
Weekend pay	-	-	769
Premium holiday	-	-	277
Supervisory differential	-	-	56
FICA	-	-	10,371
IMRF	-	-	13,355
Health insurance	-	-	21,976
Life insurance	-	-	662
Unemployment	-	-	687
Total salaries and benefits	138,300	138,300	188,211
Commodities and services			
Professional services	2,600	2,600	6,615
Outings	2,100	2,100	1,251
Resident events	-	-	9,215
Total commodities and services	4,700	4,700	17,081
Supplies and materials			
Supplies	3,600	3,600	9,004
Total patient activities	\$ 146,600	\$ 146,600	\$ 214,296
Dietary			
Salaries and benefits			
Salaries	\$ 579,800	\$ 579,800	\$ 564,929
Overtime	-	-	17,833
Shift differential	-	-	8,012
Supervisory differential	-	-	52
Extra duty pay	-	-	780

(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, 2012

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,253
Premium holiday	-	-	4,796
FICA	-	-	44,746
IMRF	-	-	46,994
Health insurance	-	-	90,936
Life insurance	-	-	3,091
Unemployment	-	-	3,717
Uniform allowance	-	-	3,990
Total salaries and benefits	579,800	579,800	796,129
Commodities and supplies			
Professional services	21,500	21,500	28,382
Supplies and materials			
Supplies	34,000	34,000	35,060
Chemicals	16,000	16,000	10,198
Groceries	540,800	540,800	470,006
Supplements	63,000	63,000	56,110
Total supplies and materials	653,800	653,800	571,374
Total dietary	\$ 1,255,100	\$ 1,255,100	\$ 1,395,885
Nursing			
Salaries and benefits			
Salaries	\$ 4,513,900	\$ 4,513,900	\$ 4,100,889
Overtime	-	-	244,822
On call	-	-	2,250
Workers' compensation	-	-	25,506
Shift differential	-	-	191,246
Supervisory differential	-	-	13,011
Extra duty pay	-	-	55,926
Weekend pay	-	-	26,981
Recruitment	4,000	4,000	9,624
Point bonus	3,500	3,500	3,135
Premium holiday	-	-	36,808
FICA	-	-	343,075
IMRF	-	-	437,593
Health insurance	-	-	576,757
Life insurance	-	-	16,477
Unemployment	-	-	16,066
Uniform allowance	-	-	15,670
Total salaries and benefits	4,521,400	4,521,400	6,115,836

(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, 2012

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 285,000	\$ 285,000	\$ 481,984
Rental of equipment	60,000	60,000	65,818
Professional services	178,900	178,900	90,879
Outings	-	-	4,401
Resident entertainment	5,400	5,400	4,248
Drugs	212,000	212,000	143,434
Total commodities and supplies	741,300	741,300	790,764
Supplies and materials			
Supplies	390,800	390,800	351,144
Total nursing	\$ 5,653,500	\$ 5,653,500	\$ 7,257,744
Environmental services			
Salaries and benefits			
Salaries	\$ 298,500	\$ 298,500	\$ 291,512
Overtime	-	-	3,323
Workers' compensation	-	-	2,870
Supervisory differential	-	-	473
Shift differential	-	-	1,741
Extra duty pay	-	-	370
Weekend pay	-	-	2,730
Premium holiday	-	-	2,491
FICA	-	-	21,440
IMRF	-	-	30,201
Health insurance	-	-	101,808
Life insurance	-	-	2,277
Unemployment	-	-	1,659
Uniform allowance	-	-	2,235
Total salaries and benefits	298,500	298,500	465,130
Commodities and supplies			
Commercial services	200,100	200,100	220,662
Supplies and materials			
Supplies	65,300	65,300	70,740
Linens	200	200	-
Total supplies and materials	65,500	65,500	70,740
Total environmental services	\$ 564,100	\$ 564,100	\$ 756,532

(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, 2012

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 111,500	\$ 111,500	\$ 84,325
Overtime	-	-	20,903
On call	-	-	8,891
Weekend pay	-	-	76
Premium holiday	-	-	95
FICA	-	-	8,187
IMRF	-	-	11,043
Health insurance	-	-	21,922
Life insurance	-	-	331
Unemployment	-	-	240
Uniform allowance	-	-	350
	<u>111,500</u>	<u>111,500</u>	<u>156,363</u>
Commodities and services			
Maintenance - vehicles	3,000	3,000	-
Maintenance - building	35,000	35,000	36,007
Maintenance - equipment	19,500	19,500	14,981
Rental of equipment	1,500	1,500	1,250
Utilities	362,000	362,000	272,557
Commercial services	26,000	26,000	25,397
	<u>447,000</u>	<u>447,000</u>	<u>350,192</u>
Supplies and materials			
Fuels and lubricants	1,400	1,400	2,171
Parts and materials	38,000	38,000	55,088
	<u>39,400</u>	<u>39,400</u>	<u>57,259</u>
Total maintenance	<u>\$ 597,900</u>	<u>\$ 597,900</u>	<u>\$ 563,814</u>
Capital improvements	<u>\$ 510,000</u>	<u>\$ 510,000</u>	<u>\$ 159,787</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
NURSING HOME FUND

For the Year Ended December 31, 2012

	Assets			
	Balances, January 1, 2012	Additions	Retirements	Balances, December 31, 2012
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	785,111	145,258	3,173	927,196
Furniture and fixtures	825,345	6,608	4,008	827,945
Equipment	967,315	2,648	14,965	954,998
Construction in progress	3,992	-	-	3,992
	<u>\$ 14,758,292</u>	<u>\$ 154,514</u>	<u>\$ 22,146</u>	<u>\$ 14,890,660</u>

	Accumulated Depreciation			
	Balances, January 1, 2012	Additions	Retirements	Balances, December 31, 2012
Buildings	\$ 5,592,711	\$ 445,712	\$ -	\$ 6,038,423
Improvements	377,607	50,004	3,173	424,438
Furniture and fixtures	735,435	19,524	3,278	751,681
Equipment	681,322	49,559	14,832	716,049
	<u>\$ 7,387,075</u>	<u>\$ 564,799</u>	<u>\$ 21,283</u>	<u>\$ 7,930,591</u>

	Net Asset Value
Buildings	\$ 6,138,106
Improvements	502,758
Furniture and fixtures	76,264
Equipment	238,949
Construction in progress	3,992
	<u>\$ 6,960,069</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 POSITION  
 INTERNAL SERVICE FUNDS

December 31, 2012

	Medical Insurance	Tort and Liability Insurance	Totals
<b>ASSETS</b>			
Cash and investments	\$ 1,492,611	\$ 5,506,138	\$ 6,998,749
Receivables			
Property taxes	-	1,050,000	1,050,000
Accounts	7,370	9,308	16,678
Accrued interest	-	1,621	1,621
Prepaid items	14,914	-	14,914
<b>Total assets</b>	<b>1,514,895</b>	<b>6,567,067</b>	<b>8,081,962</b>
<b>LIABILITIES</b>			
Accounts payable	-	16,171	16,171
Claims payable	-	105,207	105,207
Flexible benefits payable	30,278	-	30,278
Unearned revenue	410,446	-	410,446
<b>Total liabilities</b>	<b>440,724</b>	<b>121,378</b>	<b>562,102</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned property taxes	-	1,050,000	1,050,000
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>1,050,000</b>	<b>1,050,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>440,724</b>	<b>1,171,378</b>	<b>1,612,102</b>
<b>NET POSITION</b>			
Restricted for tort and liability	-	1,515,593	1,515,593
Unrestricted	1,074,171	3,880,096	4,954,267
<b>TOTAL NET POSITION</b>	<b>\$ 1,074,171</b>	<b>\$ 5,395,689</b>	<b>\$ 6,469,860</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Medical Insurance	Tort and Liability Insurance	Totals
<b>OPERATING REVENUES</b>			
Charges for services	\$ 5,257,809	\$ 130,703	\$ 5,388,512
<b>OPERATING EXPENSES</b>			
Operations			
Commodities and services	5,231,984	414,128	5,646,112
Supplies and materials	54	-	54
Total operating expenses	5,232,038	414,128	5,646,166
OPERATING INCOME (LOSS)	25,771	(283,425)	(257,654)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	-	1,043,611	1,043,611
Investment income	2,503	8,161	10,664
Total nonoperating revenues (expenses)	2,503	1,051,772	1,054,275
CHANGE IN NET POSITION	28,274	768,347	796,621
NET POSITION, JANUARY 1, 2012	1,045,897	4,627,342	5,673,239
NET POSITION, DECEMBER 31, 2012	\$ 1,074,171	\$ 5,395,689	\$ 6,469,860

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2012

	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 3,875,084	\$ 130,041	\$ 4,005,125
Receipts from employees and others	1,382,505	-	1,382,505
Payments to suppliers	(5,171,416)	(462,701)	(5,634,117)
Net cash from operating activities	86,173	(332,660)	(246,487)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Receipt of general property taxes	-	1,043,611	1,043,611
Net cash from noncapital financing activities	-	1,043,611	1,043,611
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	2,503	7,011	9,514
Net cash from investing activities	2,503	7,011	9,514
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>88,676</b>	<b>717,962</b>	<b>806,638</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2012</b>	<b>1,403,935</b>	<b>4,788,176</b>	<b>6,192,111</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2012</b>	<b>\$ 1,492,611</b>	<b>\$ 5,506,138</b>	<b>\$ 6,998,749</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 25,771	\$ (283,425)	\$ (257,654)
Effects of changes in operating assets and liabilities			
Accounts receivable	(220)	(662)	(882)
Prepaid expenses	(540)	-	(540)
Accounts payable	(329)	(12,880)	(13,209)
Claims payable	-	(35,693)	(35,693)
Deferred revenue	61,491	-	61,491
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 86,173</b>	<b>\$ (332,660)</b>	<b>\$ (246,487)</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employees	\$ 1,250,000	\$ 1,250,000	\$ 1,214,955
Contributions - employers	4,185,000	4,185,000	3,875,304
Contributions - nonemployees	120,000	120,000	167,550
Total operating revenues	<u>5,555,000</u>	<u>5,555,000</u>	<u>5,257,809</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	5,554,000	5,554,000	5,231,984
Supplies and materials	1,000	1,000	54
Total operating expenses	<u>5,555,000</u>	<u>5,555,000</u>	<u>5,232,038</u>
<b>OPERATING INCOME</b>	<u>-</u>	<u>-</u>	<u>25,771</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	5,000	5,000	2,503
Total nonoperating revenues (expenses)	<u>5,000</u>	<u>5,000</u>	<u>2,503</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>28,274</u>
<b>NET POSITION, JANUARY 1, 2012</b>			<u>1,045,897</u>
<b>NET POSITION, DECEMBER 31, 2012</b>			<u>\$ 1,074,171</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, 2012

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	25,000	25,000	3,250
Insurance premiums	5,485,000	5,485,000	5,165,615
Insurance reimbursements	-	-	32,682
Employee assistance program	12,000	12,000	10,500
Health care purchasing GP	-	-	9,750
Wellness program	30,000	30,000	10,187
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>5,554,000</u>	<u>5,554,000</u>	<u>5,231,984</u>
<b>SUPPLIES AND MATERIALS</b>			
Supplies	1,000	1,000	54
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>54</u>
<b>TOTAL OPERATING EXPENSES</b>	<u><u>\$ 5,555,000</u></u>	<u><u>\$ 5,555,000</u></u>	<u><u>\$ 5,232,038</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2012

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing home reimbursement	\$ 34,000	\$ 34,000	\$ 33,830
Settlement reimbursement	-	-	449
Miscellaneous	76,000	76,000	96,424
Total operating revenues	<u>110,000</u>	<u>110,000</u>	<u>130,703</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	937,000	937,000	414,128
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>938,000</u>	<u>938,000</u>	<u>414,128</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(828,000)</u>	<u>(828,000)</u>	<u>(283,425)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	950,000	950,000	1,043,611
Investment income	40,000	40,000	8,161
Total nonoperating revenues (expenses)	<u>990,000</u>	<u>990,000</u>	<u>1,051,772</u>
<b>CHANGE IN NET POSITION</b>	<u>\$ 162,000</u>	<u>\$ 162,000</u>	768,347
NET POSITION, JANUARY 1, 2012			<u>4,627,342</u>
NET POSITION, DECEMBER 31, 2012			<u>\$ 5,395,689</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, 2012

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	385
Professional services	100,000	100,000	58,921
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	93,201
Commercial services	10,000	10,000	4,036
Risk abatement	15,000	15,000	7,324
Judgment and claims	125,000	125,000	134,670
Claims administration	25,000	25,000	23,520
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	360,000	360,000	14,227
Unemployment claims	100,000	100,000	34,247
Workers' compensation salary reimbursements	75,000	75,000	43,597
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
<b>Total commodities and services</b>	<b>937,000</b>	<b>937,000</b>	<b>414,128</b>
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
<b>Total supplies and materials</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 938,000</b>	<b>\$ 938,000</b>	<b>\$ 414,128</b>

(See independent auditor's report.)



## **FIDUCIARY FUNDS**



## AGENCY FUNDS

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

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS

December 31, 2012

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	<u>*Agency</u>
<b>ASSETS</b>	
Cash and investments	\$ 5,845,004
Receivables	
Accounts	81,995
Accrued interest	<u>393</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,927,392</u></b>
<b>LIABILITIES</b>	
Due to others	<u>\$ 5,927,392</u>
<b>TOTAL LIABILITIES</b>	<b><u>\$ 5,927,392</u></b>

\*Aggregate - See pages 187 through 191.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended December 31, 2012

	Balances, January 1, 2012	Additions	Deductions	Balances, December 31, 2012
<b>Total All Agency Funds</b>				
ASSETS				
Cash and investments	\$ 6,427,415	\$ 213,660,418	\$ 214,242,829	\$ 5,845,004
Accounts receivable	83,272	81,995	83,272	81,995
Accrued interest receivable	267	126	-	393
<b>TOTAL ASSETS</b>	<b>\$ 6,510,954</b>	<b>\$ 213,742,539</b>	<b>\$ 214,326,101</b>	<b>\$ 5,927,392</b>
LIABILITIES				
Due to others	\$ 6,510,954	\$ 213,742,539	\$ 214,326,101	\$ 5,927,392
<b>TOTAL LIABILITIES</b>	<b>\$ 6,510,954</b>	<b>\$ 213,742,539</b>	<b>\$ 214,326,101</b>	<b>\$ 5,927,392</b>
<b>1. County Collector</b>				
ASSETS				
Cash and investments	\$ 282,233	\$ 197,114,553	\$ 197,132,401	\$ 264,385
<b>TOTAL ASSETS</b>	<b>\$ 282,233</b>	<b>\$ 197,114,553</b>	<b>\$ 197,132,401</b>	<b>\$ 264,385</b>
LIABILITIES				
Due to others	\$ 282,233	\$ 197,114,553	\$ 197,132,401	\$ 264,385
<b>TOTAL LIABILITIES</b>	<b>\$ 282,233</b>	<b>\$ 197,114,553</b>	<b>\$ 197,132,401</b>	<b>\$ 264,385</b>
<b>2. Special Drainage</b>				
ASSETS				
Cash and investments	\$ 75,739	\$ 79,013	\$ 68,009	\$ 86,743
<b>TOTAL ASSETS</b>	<b>\$ 75,739</b>	<b>\$ 79,013</b>	<b>\$ 68,009</b>	<b>\$ 86,743</b>
LIABILITIES				
Due to others	\$ 75,739	\$ 79,013	\$ 68,009	\$ 86,743
<b>TOTAL LIABILITIES</b>	<b>\$ 75,739</b>	<b>\$ 79,013</b>	<b>\$ 68,009</b>	<b>\$ 86,743</b>

(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, 2012

	Balances, January 1, 2012	Additions	Deductions	Balances, December 31, 2012
<b>3. Treasurer's Special</b>				
ASSETS				
Cash and investments	\$ 939,255	\$ 3,605,641	\$ 4,233,494	\$ 311,402
TOTAL ASSETS	\$ 939,255	\$ 3,605,641	\$ 4,233,494	\$ 311,402
LIABILITIES				
Due to others	\$ 939,255	\$ 3,605,641	\$ 4,233,494	\$ 311,402
TOTAL LIABILITIES	\$ 939,255	\$ 3,605,641	\$ 4,233,494	\$ 311,402
<b>4. Mobile Home Tax</b>				
ASSETS				
Cash and investments	\$ 35	\$ 93,122	\$ 92,742	\$ 415
TOTAL ASSETS	\$ 35	\$ 93,122	\$ 92,742	\$ 415
LIABILITIES				
Due to others	\$ 35	\$ 93,122	\$ 92,742	\$ 415
TOTAL LIABILITIES	\$ 35	\$ 93,122	\$ 92,742	\$ 415
<b>5. Tax Indemnity</b>				
ASSETS				
Cash and investments	\$ 476,303	\$ 16,410	\$ -	\$ 492,713
TOTAL ASSETS	\$ 476,303	\$ 16,410	\$ -	\$ 492,713
LIABILITIES				
Due to others	\$ 476,303	\$ 16,410	\$ -	\$ 492,713
TOTAL LIABILITIES	\$ 476,303	\$ 16,410	\$ -	\$ 492,713

(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, 2012

	Balances, January 1, 2012	Additions	Deductions	Balances, December 31, 2012
<b>6. Tax Sale in Error</b>				
ASSETS				
Cash and investments	\$ 432,218	\$ 27,389	\$ 35,705	\$ 423,902
TOTAL ASSETS	\$ 432,218	\$ 27,389	\$ 35,705	\$ 423,902
LIABILITIES				
Due to others	\$ 432,218	\$ 27,389	\$ 35,705	\$ 423,902
TOTAL LIABILITIES	\$ 432,218	\$ 27,389	\$ 35,705	\$ 423,902
<b>7. Circuit Clerk</b>				
ASSETS				
Cash and investments	\$ 2,183,461	\$ 6,229,516	\$ 6,212,961	\$ 2,200,016
TOTAL ASSETS	\$ 2,183,461	\$ 6,229,516	\$ 6,212,961	\$ 2,200,016
LIABILITIES				
Due to others	\$ 2,183,461	\$ 6,229,516	\$ 6,212,961	\$ 2,200,016
TOTAL LIABILITIES	\$ 2,183,461	\$ 6,229,516	\$ 6,212,961	\$ 2,200,016
<b>8. Township Bridges</b>				
ASSETS				
Cash and investments	\$ 15,404	\$ 164,954	\$ 164,946	\$ 15,412
TOTAL ASSETS	\$ 15,404	\$ 164,954	\$ 164,946	\$ 15,412
LIABILITIES				
Due to others	\$ 15,404	\$ 164,954	\$ 164,946	\$ 15,412
TOTAL LIABILITIES	\$ 15,404	\$ 164,954	\$ 164,946	\$ 15,412

(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, 2012

	Balances, January 1, 2012	Additions	Deductions	Balances, December 31, 2012
<b>9. Township Motor Fuel Tax</b>				
ASSETS				
Cash and investments	\$ 1,413,483	\$ 1,114,045	\$ 1,203,116	\$ 1,324,412
Accounts receivable	83,272	81,995	83,272	81,995
Accrued interest receivable	267	126	-	393
<b>TOTAL ASSETS</b>	<b>\$ 1,497,022</b>	<b>\$ 1,196,166</b>	<b>\$ 1,286,388</b>	<b>\$ 1,406,800</b>
LIABILITIES				
Due to others	\$ 1,497,022	\$ 1,196,166	\$ 1,286,388	\$ 1,406,800
<b>TOTAL LIABILITIES</b>	<b>\$ 1,497,022</b>	<b>\$ 1,196,166</b>	<b>\$ 1,286,388</b>	<b>\$ 1,406,800</b>
<b>10. Regional Superintendent of Schools</b>				
ASSETS				
Cash and investments	\$ 199,024	\$ 1,214,318	\$ 1,155,156	\$ 258,186
<b>TOTAL ASSETS</b>	<b>\$ 199,024</b>	<b>\$ 1,214,318</b>	<b>\$ 1,155,156</b>	<b>\$ 258,186</b>
LIABILITIES				
Due to others	\$ 199,024	\$ 1,214,318	\$ 1,155,156	\$ 258,186
<b>TOTAL LIABILITIES</b>	<b>\$ 199,024</b>	<b>\$ 1,214,318</b>	<b>\$ 1,155,156</b>	<b>\$ 258,186</b>
<b>11. Nursing Home Residents' Accounts</b>				
ASSETS				
Cash and investments	\$ 47,665	\$ 111,328	\$ 110,234	\$ 48,759
<b>TOTAL ASSETS</b>	<b>\$ 47,665</b>	<b>\$ 111,328</b>	<b>\$ 110,234</b>	<b>\$ 48,759</b>
LIABILITIES				
Due to others	\$ 47,665	\$ 111,328	\$ 110,234	\$ 48,759
<b>TOTAL LIABILITIES</b>	<b>\$ 47,665</b>	<b>\$ 111,328</b>	<b>\$ 110,234</b>	<b>\$ 48,759</b>

(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, 2012

	Balances, January 1, 2012	Additions	Deductions	Balances, December 31, 2012
<b>12. Tax Sale Redemption Account</b>				
ASSETS				
Cash and investments	\$ 362,509	\$ 3,879,422	\$ 3,823,272	\$ 418,659
<b>TOTAL ASSETS</b>	<b>\$ 362,509</b>	<b>\$ 3,879,422</b>	<b>\$ 3,823,272</b>	<b>\$ 418,659</b>
LIABILITIES				
Due to others	\$ 362,509	\$ 3,879,422	\$ 3,823,272	\$ 418,659
<b>TOTAL LIABILITIES</b>	<b>\$ 362,509</b>	<b>\$ 3,879,422</b>	<b>\$ 3,823,272</b>	<b>\$ 418,659</b>
<b>13. Passport Account</b>				
ASSETS				
Cash and investments	\$ 86	\$ 10,707	\$ 10,793	\$ -
<b>TOTAL ASSETS</b>	<b>\$ 86</b>	<b>\$ 10,707</b>	<b>\$ 10,793</b>	<b>\$ -</b>
LIABILITIES				
Due to others	\$ 86	\$ 10,707	\$ 10,793	\$ -
<b>TOTAL LIABILITIES</b>	<b>\$ 86</b>	<b>\$ 10,707</b>	<b>\$ 10,793</b>	<b>\$ -</b>

(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, 2012

FUNCTION AND ACTIVITY	Land		Building	Building		Vehicles	Equipment
	Land	Improvement		Improvement			
<b>GENERAL GOVERNMENT</b>							
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 530,577	\$ -	\$ -	
Government center	3,783,750	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	-	-	-	-	-	-	84,351
Finance	-	-	-	-	-	-	84,351
Information management office	-	-	-	-	17,025	-	653,772
County Clerk and Recorder	-	-	-	-	-	-	349,115
Planning and zoning	-	-	-	-	38,941	-	-
Treasurer	-	-	-	-	-	-	11,276
Facilities management	-	-	-	-	53,756	-	145,691
Other	-	-	-	-	-	-	429,273
<b>Total general government</b>	<b>3,882,914</b>	<b>1,036,678</b>	<b>4,536,300</b>	<b>707,097</b>	<b>109,722</b>	<b>1,757,829</b>	
<b>PUBLIC SAFETY</b>							
Judiciary	40	118,860	13,083,245	3,698,563	-	-	
Circuit Clerk	-	-	-	-	-	-	159,166
Sheriff	301,500	-	3,702,953	1,625,520	1,373,189	-	595,574
Miller Road Tower	6,000	-	-	-	-	-	-
States' attorney	-	-	-	-	-	-	84,351
ESDA	-	-	-	-	-	-	29,840
Coroner	-	-	-	-	38,186	-	10,074
Court services	-	-	-	-	69,242	-	99,582
<b>Total public safety</b>	<b>307,540</b>	<b>118,860</b>	<b>16,786,198</b>	<b>5,324,083</b>	<b>1,480,617</b>	<b>978,587</b>	
<b>HIGHWAYS AND STREETS</b>							
Highway	684	-	2,378,238	39,247	2,016,252	-	1,797,714
Highway - off-site	13,993	-	112,837	-	-	-	-
<b>Total highways and streets</b>	<b>14,677</b>	<b>-</b>	<b>2,491,075</b>	<b>39,247</b>	<b>2,016,252</b>	<b>1,797,714</b>	
<b>HEALTH AND WELFARE</b>							
Health	488,815	153,826	4,266,887	25,655	134,372	-	194,278
Voluntary Action Center	-	-	1,175,531	100,900	-	-	-
Garage	-	-	156,969	-	-	-	-
Storage	-	-	200,000	-	-	-	-
Mental health	80,000	-	883,863	205,071	-	-	-
Community outreach	-	-	5,282,836	319,582	-	-	11,630
Veteran's Assistance Commission	-	-	-	-	59,558	-	-
<b>Total health and welfare</b>	<b>568,815</b>	<b>153,826</b>	<b>11,966,086</b>	<b>651,208</b>	<b>193,930</b>	<b>205,908</b>	
<b>TOTAL</b>	<b>\$ 4,773,946</b>	<b>\$ 1,309,364</b>	<b>\$ 35,779,659</b>	<b>\$ 6,721,635</b>	<b>\$ 3,800,521</b>	<b>\$ 4,740,038</b>	

Intangibles	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,017
-	-	-	-	-	-	-	5,080,455
-	-	-	-	-	-	-	171,418
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,960,388
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	670,797
-	-	-	-	-	-	-	349,115
-	-	-	-	-	-	-	38,941
-	-	-	-	-	-	-	11,276
-	-	-	-	-	-	-	199,447
105,000	12,297,585	-	-	-	-	-	12,831,858
105,000	12,297,585	-	-	-	-	-	24,433,125
-	-	-	-	-	-	-	16,900,708
-	-	-	-	-	-	-	159,166
-	-	-	-	-	-	-	7,598,736
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	29,840
-	-	-	-	-	-	-	48,260
38,803	-	-	-	-	-	-	207,627
38,803	-	-	-	-	-	-	25,034,688
-	-	13,224,849	1,564,446	33,009,065	1,119,194	813,269	55,962,958
-	-	-	-	-	-	-	126,830
-	-	13,224,849	1,564,446	33,009,065	1,119,194	813,269	56,089,788
-	-	-	-	-	-	-	5,263,833
-	-	-	-	-	-	-	1,276,431
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,168,934
-	-	-	-	-	-	-	5,614,048
-	-	-	-	-	-	-	59,558
-	-	-	-	-	-	-	13,739,773
\$ 143,803	\$ 12,297,585	\$ 13,224,849	\$ 1,564,446	\$ 33,009,065	\$ 1,119,194	\$ 813,269	\$ 119,297,374

(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, 2012

	Balances, January 1, 2012, Restated	Additions and Transfers	Retirements and Transfers	Balances, December 31, 2012
<b>FUNCTION AND ACTIVITY</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 9,939,605	\$ 223,384	\$ -	\$ 10,162,989
County Board	100,947	-	16,596	84,351
Finance	84,351	-	-	84,351
IMO	653,772	17,025	-	670,797
County Clerk and Recorder	349,115	-	-	349,115
Planning	34,084	21,882	17,025	38,941
Treasurer	11,276	-	-	11,276
Facilities management	189,161	10,286	-	199,447
Other	9,726,510	3,400,332	294,984	12,831,858
Total general government	21,088,821	3,672,909	328,605	24,433,125
<b>PUBLIC SAFETY</b>				
Judiciary	10,651,419	6,249,287	-	16,900,706
Circuit Clerk	128,699	30,467	-	159,166
Sheriff	7,534,999	94,128	24,389	7,604,738
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	48,260	-	-	48,260
Court services	207,627	-	-	207,627
Total public safety	18,685,195	6,373,882	24,389	25,034,688
<b>HIGHWAYS AND STREETS</b>				
Highway	55,057,725	1,032,063	-	56,089,788
<b>HEALTH AND WELFARE</b>				
Health	6,666,570	253,860	11,564	6,908,866
Mental health	1,168,934	-	-	1,168,934
Community Outreach	5,602,415	-	-	5,602,415
Veteran's Assistance Commission	59,558	-	-	59,558
Total health and welfare	13,497,477	253,860	11,564	13,739,773
<b>TOTAL</b>	<b>\$ 108,329,218</b>	<b>\$ 11,332,714</b>	<b>\$ 364,558</b>	<b>\$ 119,297,374</b>

(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, 2012

	Compensated Absences	Other Post- Employment Benefit	Unamortized Bond Premium	Series 2005 Public Building Commission Lease Revenue Bonds	Series 2010A Build America Bonds	Series 2010B Recovery Zone Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT							
Amount available for retirement of general long-term debt	\$ -	\$ -	\$ -	\$ -	\$ 989,078	\$ 322,676	\$ 1,311,754
Amount to be provided for retirement of general long-term debt	1,853,160	17,982	17,745	871,250	8,090,922	5,647,324	16,498,383
<b>TOTAL</b>	<b>\$ 1,853,160</b>	<b>\$ 17,982</b>	<b>\$ 17,745</b>	<b>\$ 871,250</b>	<b>\$ 9,080,000</b>	<b>\$ 5,970,000</b>	<b>\$ 17,810,137</b>
GENERAL LONG-TERM DEBT							
Compensated absences payable	\$ 1,853,160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,853,160
Other postemployment benefit payable	-	17,982	-	-	-	-	17,982
Unamortized bond premium	-	-	17,745	-	-	-	17,745
Revenue bonds payable	-	-	-	871,250	-	-	871,250
General obligation alternate revenue source bonds payable	-	-	-	-	9,080,000	5,970,000	15,050,000
<b>TOTAL</b>	<b>\$ 1,853,160</b>	<b>\$ 17,982</b>	<b>\$ 17,745</b>	<b>\$ 871,250</b>	<b>\$ 9,080,000</b>	<b>\$ 5,970,000</b>	<b>\$ 17,810,137</b>

(See independent auditor's report.)



**SUPPLEMENTAL DATA**

## DEKALB COUNTY, ILLINOIS

## SCHEDULE OF CASH AND INVESTMENTS

December 31, 2012

Fund	Cash on Hand	Deposits	Investments	Totals
<b>GENERAL</b>				
General	\$ 6,265	\$ 3,644,348	\$ 6,375,223	\$ 10,025,836
<b>SPECIAL REVENUE</b>				
Retirement	-	483,179	501,590	984,769
Public Building Administration	-	754	-	754
Public Building Maintenance	-	3,481,895	-	3,481,895
Public Building Commission Lease	-	186,393	-	186,393
Micrographics	-	46,179	-	46,179
Operations and Administration	-	98,438	-	98,438
Electronic Citation Fee	-	22,324	-	22,324
Tax Sale Automation	-	43,338	78,017	121,355
History Room	-	8,684	15,633	24,317
Data Fiber Optic Network	-	115,185	-	115,185
Child Support	-	43,867	-	43,867
Law Library	-	42,072	75,740	117,812
Court Automation	-	183,312	400,000	583,312
Drug Program	-	2,030	3,654	5,684
Documentation Storage	-	475,410	-	475,410
Court Security	-	19,699	35,463	55,162
Probation	-	223,956	248,763	472,719
Sheriff's Special Projects	-	170,816	307,503	478,319
Children's Waiting Room	-	201	363	564
Highway	200	1,276,379	2,516,944	3,793,523
Engineering	-	339,299	-	339,299
Aid to Bridges	-	1,025,678	1,417,393	2,443,071
County Motor Fuel Tax	-	1,625,013	1,907,289	3,532,302
Federal Highway Matching Tax	-	589,833	1,931,976	2,521,809
Health	1,230	1,812,437	-	1,813,667
Mental Health	100	1,935,042	850,651	2,785,793
Financial Aid	-	17,120	-	17,120
Community Services	1,640	44,197	-	45,837
Senior Services	-	404,812	-	404,812
Veteran's Assistance	-	433,348	-	433,348
Drug Court	-	223,915	-	223,915
Total special revenue	3,170	15,374,805	10,290,979	25,668,954
<b>DEBT SERVICE</b>				
Build America Bonds	-	814,078	-	814,078
Recovery Zone Bonds	-	272,676	-	272,676
Total debt service	-	1,086,754	-	1,086,754

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2012

Fund	Cash on Hand	Deposits	Investments	Totals
<b>CAPITAL PROJECTS</b>				
Capital Improvements Reserve	\$ -	\$ 990,347	\$ -	\$ 990,347
Courthouse Expansion	-	140,542	-	140,542
Broadband Grant	-	502,580	-	502,580
Special Projects	-	262,376	472,331	734,707
GIS Development	-	192,307	346,192	538,499
County Farm	-	635,037	-	635,037
Opportunity	-	790,233	2,426,473	3,216,706
Asset Replacement	-	1,332,467	2,398,721	3,731,188
Jail Expansion	-	243,014	-	243,014
Solid Waste Program	-	13,677	-	13,677
Total capital projects	-	5,102,580	5,643,717	10,746,297
<b>ENTERPRISE</b>				
Nursing Home	1,000	5,527,121	-	5,528,121
<b>INTERNAL SERVICES</b>				
Medical Insurance	-	1,492,611	-	1,492,611
Tort and Liability	-	2,245,356	3,260,782	5,506,138
Total internal services	-	3,737,967	3,260,782	6,998,749
<b>TRUST AND AGENCY</b>				
County Collector	-	264,385	-	264,385
Special Drainage	-	86,743	-	86,743
Treasurer's Special	-	311,402	-	311,402
Mobile Home Tax	-	415	-	415
Tax Indemnity	-	-	492,713	492,713
Tax Sale in Error	-	423,902	-	423,902
Circuit Clerk	-	2,104,991	95,025	2,200,016
Township Bridges	-	15,412	-	15,412
Township Motor Fuel Tax	-	574,225	750,187	1,324,412
Regional Superintendent of Schools	-	258,186	-	258,186
Nursing Home Residents' Accounts	-	48,759	-	48,759
Tax Redemption Account	-	418,659	-	418,659
Total trust and agency	-	4,507,079	1,337,925	5,845,004
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 10,435</b>	<b>\$ 38,980,654</b>	<b>\$ 26,908,626</b>	<b>\$ 65,899,715</b>

(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>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	198-207
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	208-211
<b>Debt Capacity</b> 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.	212-216
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	217-218
<b>Operating Information</b> 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.	219-222

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

DEKALB COUNTY, ILLINOIS  
NET POSITION BY COMPONENT

Last Ten Fiscal Years

	2012	2011	2010
<b>GOVERNMENTAL ACTIVITIES</b>			
Net investment in capital assets	\$ 61,244,963	\$ 61,096,834	\$ 56,259,355
Restricted			
Broadband	135,845	133,644	-
Debt service	1,392,229	1,293,770	1,159,256
Retirement	985,164	1,259,705	1,614,342
Public buildings	3,402,174	2,879,094	-
Working cash	-	-	-
Specific purpose	575,880	456,252	-
Public safety	2,635,541	1,161,245	-
Highways and streets	12,593,311	10,487,160	9,006,961
Health and welfare	5,545,430	5,398,128	5,116,090
Tort and liability	1,515,593	-	-
Culture and recreation	-	-	324,071
Unrestricted	24,421,981	25,455,543	32,659,232
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 114,448,111</b>	<b>\$ 109,621,375</b>	<b>\$ 106,139,307</b>
<b>BUSINESS-TYPE ACTIVITIES</b>			
Net investment in capital assets	\$ 4,293,084	\$ 4,098,423	\$ 4,069,985
Restricted			
Debt service	232,567	228,585	224,488
Unrestricted	5,842,028	4,508,166	5,159,156
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 10,367,679</b>	<b>\$ 8,835,174</b>	<b>\$ 9,453,629</b>
<b>PRIMARY GOVERNMENT</b>			
Net investment in capital assets	\$ 65,538,047	\$ 65,195,257	\$ 60,329,340
Restricted	29,013,734	23,297,583	17,445,208
Unrestricted	30,264,009	29,963,709	37,818,388
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 124,815,790</b>	<b>\$ 118,456,549</b>	<b>\$ 115,592,936</b>

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 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

2009	2008	2007	2006	2005	2004	2003
\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193	\$ 38,490,240
-	-	-	-	-	-	-
77,926	75,724	70,175	80,285	775,877	858,407	1,866,935
1,685,429	2,077,112	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	200,000	200,000	200,270
-	-	-	-	-	-	-
-	-	-	-	77,452	46,513	41,728
7,835,584	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425	2,283,790
4,820,193	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336	1,674,984
-	-	-	-	-	-	-
353,994	200,102	178,097	176,696	322,062	191,275	198,071
31,838,600	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769	17,181,500
<u>\$ 102,395,476</u>	<u>\$ 97,202,347</u>	<u>\$ 88,925,138</u>	<u>\$ 79,553,524</u>	<u>\$ 71,306,527</u>	<u>\$ 64,955,686</u>	<u>\$ 63,948,086</u>
\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033	\$ 3,752,926
219,468	211,211	193,064	240,854	277,088	246,689	252,625
6,057,570	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730	5,569,607
<u>\$ 10,326,137</u>	<u>\$ 10,691,569</u>	<u>\$ 10,321,823</u>	<u>\$ 10,082,216</u>	<u>\$ 9,738,475</u>	<u>\$ 9,538,452</u>	<u>\$ 9,575,158</u>
\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226	\$ 42,243,166
15,192,594	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413	8,528,971
37,896,170	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499	22,751,107
<u>\$ 112,721,613</u>	<u>\$ 107,893,916</u>	<u>\$ 99,246,961</u>	<u>\$ 89,635,740</u>	<u>\$ 81,045,002</u>	<u>\$ 74,494,138</u>	<u>\$ 73,523,244</u>

## DEKALB COUNTY, ILLINOIS

## CHANGE IN NET POSITION

Last Ten Fiscal Years

	2012	2011	2010
<b>EXPENSES</b>			
Governmental activities			
General government	\$ 8,400,528	\$ 8,384,549	\$ 8,754,778
Public safety	20,640,294	19,951,449	19,000,920
Highways and streets	5,893,376	5,851,884	6,339,081
Health and welfare	8,566,170	8,915,974	10,524,078
Culture and recreation	-	-	782,196
Interest	703,896	792,451	298,371
Total governmental activities expenses	<u>44,204,264</u>	<u>43,896,307</u>	<u>45,699,424</u>
Business-type activities			
Nursing Home	<u>14,163,342</u>	<u>13,758,665</u>	<u>13,818,596</u>
Total business-type activities expenses	<u>14,163,342</u>	<u>13,758,665</u>	<u>13,818,596</u>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<u><b>\$ 58,367,606</b></u>	<u><b>\$ 57,654,972</b></u>	<u><b>\$ 59,518,020</b></u>
<b>PROGRAM REVENUES</b>			
Governmental activities			
Charges for services			
General government	\$ 1,881,099	\$ 1,807,096	\$ 1,981,328
Public safety	5,245,105	5,298,434	5,267,385
Highways and streets	862,951	838,830	718,371
Health and welfare	1,038,713	1,073,576	1,197,185
Culture and recreation	-	-	52,236
Operating grants and contributions	7,025,508	7,108,374	8,028,174
Capital grants and contributions	4,225,603	9,490,376	2,654,562
Total governmental activities program revenues	<u>20,278,979</u>	<u>25,616,686</u>	<u>19,899,241</u>
Business-type activities			
Charges for services			
Nursing Home	15,676,882	12,793,413	12,841,211
Operating grants	-	-	-
Capital grants and contributions	<u>67,814</u>	<u>81,370</u>	<u>45,341</u>
Total business-type activities program revenues	<u>15,744,696</u>	<u>12,874,783</u>	<u>12,886,552</u>
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<u><b>\$ 36,023,675</b></u>	<u><b>\$ 38,491,469</b></u>	<u><b>\$ 32,785,793</b></u>
<b>NET (EXPENSES) REVENUES</b>			
Governmental activities	\$ (23,925,285)	\$ (18,279,621)	\$ (25,800,183)
Business-type activities	<u>1,581,354</u>	<u>(883,882)</u>	<u>(932,044)</u>
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES</b>	<u><b>\$ (22,343,931)</b></u>	<u><b>\$ (19,163,503)</b></u>	<u><b>\$ (26,732,227)</b></u>

2009	2008	2007	2006	2005	2004	2003
\$ 8,198,165	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337	\$ 6,283,868
17,807,255	17,023,178	17,083,655	13,983,617	13,275,064	12,070,205	11,079,869
6,003,739	6,055,551	6,116,954	4,869,907	4,794,335	4,948,410	3,669,841
9,895,849	9,133,614	8,164,383	7,915,061	7,701,639	7,343,987	6,841,230
729,881	643,781	651,422	491,038	593,708	631,019	510,481
189,670	209,380	251,616	260,506	202,864	127,226	200,640
42,824,559	40,975,408	39,806,854	35,433,200	33,369,479	34,139,184	28,585,929
13,195,888	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010	9,473,201
13,195,888	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010	9,473,201
\$ 56,020,447	\$ 53,435,186	\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194	\$ 38,059,130
\$ 2,149,637	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840	\$ 2,259,523
5,255,877	5,361,292	5,546,988	4,905,680	4,598,516	4,288,478	3,966,083
711,198	1,045,921	1,783,835	653,625	707,840	459,245	621,457
1,272,169	1,149,547	1,418,617	1,250,735	1,185,436	1,081,624	1,060,714
288,543	105,175	161,399	122,437	317,553	76,318	46,728
7,716,006	6,970,975	7,474,063	6,638,966	6,400,501	6,458,073	5,878,431
1,596,221	1,620,751	500,705	1,222,700	125,252	146,827	158,351
18,989,651	18,183,268	19,009,006	17,107,491	15,700,666	14,483,405	13,991,287
12,559,028	12,573,067	13,499,941	11,584,838	10,622,796	9,921,607	9,490,936
100,000	-	-	-	-	-	-
30,030	24,704	-	-	-	-	-
12,689,058	12,597,771	13,499,941	11,584,838	10,622,796	9,921,607	9,490,936
\$ 31,678,709	\$ 30,781,039	\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012	\$ 23,482,223
\$ (23,834,908)	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)	\$ (14,594,642)
(506,830)	137,993	(252,205)	(125,402)	(141,819)	(177,403)	17,735
\$ (24,341,738)	\$ (22,654,147)	\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)	\$ (14,576,907)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITIONS (Continued)

Last Ten Fiscal Years

	2012	2011	2010
<b>GENERAL REVENUES AND OTHER</b>			
<b>CHANGES IN NET POSITION</b>			
Governmental activities			
Taxes			
Property	\$ 19,861,116	\$ 19,939,119	\$ 20,854,815
Replacement	535,118	534,140	624,174
Sales	6,311,656	6,630,611	5,857,559
Other	93,152	145,563	361,076
Tax increment financing surplus	292,381	-	-
Intergovernmental	1,405,004	1,241,061	1,184,365
Investment income	116,921	256,390	353,166
Miscellaneous	357,686	171,885	248,859
Gain (loss) on sale of capital assets	-	-	-
Transfers	72,000	62,000	60,000
Contributions	-	-	-
<b>Total governmental activities</b>	<b>29,045,034</b>	<b>28,980,769</b>	<b>29,544,014</b>
Business-type activities			
Investment income	20,988	52,743	85,687
Donations	-	200,000	-
Miscellaneous	33,196	74,684	33,849
Loss on sale of capital assets	-	-	-
Transfers	(72,000)	(62,000)	(60,000)
Contributions	-	-	-
<b>Total business-type activities</b>	<b>(17,816)</b>	<b>265,427</b>	<b>59,536</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 29,027,218</b>	<b>\$ 29,246,196</b>	<b>\$ 29,603,550</b>
<b>CHANGE IN NET POSITION</b>			
Governmental activities	\$ 5,119,749	\$ 10,701,148	\$ 3,743,831
Business-type activities	1,563,538	(618,455)	(872,508)
<b>TOTAL PRIMARY GOVERNMENT</b>			
<b>CHANGE IN NET POSITION</b>	<b>\$ 6,683,287</b>	<b>\$ 10,082,693</b>	<b>\$ 2,871,323</b>

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 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

2009	2008	2007	2006	2005	2004	2003
\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315	\$ 12,562,268
577,432	684,460	721,462	587,681	540,462	423,200	335,946
5,722,826	7,961,634	7,425,351	7,055,969	6,040,668	4,557,026	3,774,697
86,694	94,996	80,409	324,360	68,388	113,997	86,883
-	-	-	-	-	-	-
1,294,182	1,467,025	1,492,857	1,325,022	1,230,437	1,052,022	1,016,637
722,456	1,282,547	1,892,627	1,463,760	620,898	395,409	397,619
255,127	288,852	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	-
29,028,037	31,069,349	30,169,462	26,572,706	24,019,654	20,663,379	22,705,208
24,352	176,236	458,852	391,419	270,835	85,639	101,237
-	-	-	-	-	-	-
117,046	55,517	6,120	3,189	6,334	13,758	5,503
-	-	-	-	(2,121)	(4,794)	-
-	-	-	-	-	-	-
-	-	26,840	74,535	66,794	46,094	30,520
141,398	231,753	491,812	469,143	341,842	140,697	137,260
\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076	\$ 22,842,468
\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600	\$ 8,110,566
(365,432)	369,746	239,607	343,741	200,023	(36,706)	154,995
\$ 4,827,697	\$ 8,646,955	\$ 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

	2012	2011	2010
<b>GENERAL FUND</b>			
Nonspendable	\$ 204,290	\$ 177,309	\$ -
Unrestricted			
Assigned for subsequent year budget	856,000	-	-
Unassigned	10,043,649	11,351,661	-
Reserved	-	-	176,682
Unreserved	-	-	11,322,450
<b>TOTAL GENERAL FUND</b>	<b>\$ 11,103,939</b>	<b>\$ 11,528,970</b>	<b>\$ 11,499,132</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>			
Nonspendable	\$ 605,213	\$ 784,859	\$ -
Restricted for courthouse expansion project	125,890	6,713,787	-
Restricted for broadband	135,845	133,644	-
Restricted for debt service	1,392,229	1,308,496	-
Restricted for retirement	985,164	1,259,705	-
Restricted for public buildings	3,402,174	2,879,094	-
Restricted for specific purpose	575,880	856,186	-
Restricted for public safety	2,509,651	2,800,799	-
Restricted for highways and streets	12,593,311	10,464,922	-
Restricted for health and welfare	5,545,430	5,322,440	-
Unrestricted			
Assigned for capital purposes	9,936,218	9,356,610	-
Unassigned			
Special Revenue Funds	(298,476)	(417,213)	-
Reserved	-	-	33,419,470
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
Debt Service Funds	-	-	-
Capital Project Funds	-	-	7,072,818
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>\$ 37,508,529</b>	<b>\$ 41,463,329</b>	<b>\$ 50,622,831</b>

Note: The County implemented GASB Statement No. 54 for the year ended December 31, 2012.

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

2009	2008	2007	2006	2005	2004	2003
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
274,664	326,949	163,948	126,523	187,943	237,100	334,208
9,756,912	11,159,312	10,138,170	9,130,696	5,929,242	3,495,924	2,310,599
<u>\$ 10,031,576</u>	<u>\$ 11,486,261</u>	<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
16,482,049	17,202,449	11,709,423	13,995,129	14,545,952	13,508,073	3,225,103
-	-	-	-	-	-	-
-	-	-	-	-	-	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)	-
8,840,671	7,275,054	3,637,136	2,958,298	2,554,189	2,103,798	6,600,900
-	-	-	545,877	552,127	-	-
7,758,555	6,260,884	9,568,069	6,133,923	6,020,710	5,414,753	3,450,503
<u>\$ 33,081,275</u>	<u>\$ 30,738,387</u>	<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>

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>REVENUES</b>										
Taxes										
Property	\$ 19,109,886	\$ 18,991,393	\$ 19,938,916	\$ 20,657,216	\$ 19,652,256	\$ 18,105,219	\$ 15,986,044	\$ 14,548,432	\$ 13,627,958	\$ 12,831,268
Replacement	535,118	534,140	624,173	577,432	684,459	721,463	587,682	540,461	423,200	335,946
Inheritance	90,761	145,563	327,978	53,570	64,950	47,157	291,112	35,098	80,557	52,580
Mobile home	-	8,962	-	9,186	9,961	9,782	9,633	2,823	9,759	13,046
Sales (.01)	270,848	277,062	289,622	313,647	396,626	460,961	390,609	381,663	438,242	381,734
Sales (.0025)	4,346,360	4,965,918	4,179,210	3,981,874	6,093,039	5,298,907	4,972,441	4,073,725	2,855,805	2,408,768
Local use	249,115	232,499	203,329	190,301	227,450	225,043	211,390	186,045	172,715	145,976
Games	2,391	-	1,098	1,125	1,215	-	1,248	1,290	1,374	-
Licenses and permits	646,440	607,190	605,717	643,272	572,801	616,340	607,231	556,601	509,081	465,380
Intergovernmental*	13,862,305	19,598,347	11,571,830	9,687,714	10,286,689	11,375,416	9,978,309	8,980,917	8,428,628	7,548,049
Charges for services	6,844,069	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
Fines and forfeits	852,738	860,030	797,610	849,926	966,368	1,102,810	993,099	966,410	891,094	944,644
Investment income	116,920	256,390	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619
Miscellaneous	493,845	315,703	679,742	851,416	554,651	542,882	412,808	453,423	1,007,593	950,828
<b>Total revenues</b>	<b>47,420,796</b>	<b>53,550,855</b>	<b>46,676,327</b>	<b>46,007,625</b>	<b>47,743,039</b>	<b>47,813,192</b>	<b>42,779,527</b>	<b>38,198,210</b>	<b>34,524,839</b>	<b>32,085,359</b>
<b>EXPENDITURES</b>										
General government	7,750,336	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
Public safety	19,803,847	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
Highways and streets	4,285,134	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
Health and welfare	8,344,797	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
Culture and recreation	-	-	948,806	726,723	604,508	1,418,661	551,021	608,094	535,284	445,216
Debt service										
Principal	707,500	630,000	182,500	250,000	250,000	250,000	255,000	255,000	595,000	500,000
Interest	708,332	883,833	170,117	118,802	133,496	151,914	154,123	114,758	6,550	81,072
Other charges	-	-	-	-	-	-	-	300	-	-
Capital outlay	10,273,131	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
<b>Total expenditures</b>	<b>51,873,077</b>	<b>58,550,002</b>	<b>44,540,793</b>	<b>45,155,211</b>	<b>44,396,803</b>	<b>43,822,917</b>	<b>37,323,202</b>	<b>32,758,410</b>	<b>33,923,483</b>	<b>30,966,427</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(4,452,281)</b>	<b>(4,999,147)</b>	<b>2,135,534</b>	<b>852,414</b>	<b>3,346,236</b>	<b>3,990,275</b>	<b>5,456,325</b>	<b>5,439,800</b>	<b>601,356</b>	<b>1,118,932</b>

	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	\$ 1,497,504	\$ 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
Transfers (out)	(1,425,504)	(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)
Payment to refunding escrow agent	-	-	-	-	-	(1,798,750)	-	-	-	-
Bonds issued	-	-	16,000,000	-	-	-	-	1,788,750	-	-
Premium (discount) on bonds issued	-	-	-	-	-	-	-	53,235	-	-
Sale of capital assets	450	40,653	79,800	35,789	6,050	40,750	-	-	18,405	692,958
Total other financing sources (uses)	72,450	102,653	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ (4,379,831)</b>	<b>\$ (4,896,494)</b>	<b>\$ 18,275,334</b>	<b>\$ 888,203</b>	<b>\$ 3,899,268</b>	<b>\$ 2,252,275</b>	<b>\$ 5,456,325</b>	<b>\$ 7,281,785</b>	<b>\$ 619,761</b>	<b>\$ 974,890</b>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>										
	3.40%	3.69%	0.84%	0.91%	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%

\*Income tax was reclassified from taxes to intergovernmental during fiscal year 2012.

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 Value	Estimated Actual Taxable Value
2002	\$ 36,610,746	\$ 184,132,566	\$ 878,662,817	\$ 251,511,908	\$ 56,143,887	\$ 4,979,136	\$ -	\$ 1,375,430,314	0.8669	\$ 4,126,290,942	33.333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	-	1,463,872,794	0.8573	4,391,618,382	33.333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	-	1,534,517,472	0.8679	4,603,552,416	33.333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	-	1,699,140,609	0.8547	5,097,421,827	33.333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	-	1,886,297,529	0.8668	5,658,892,587	33.333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	-	2,085,383,221	0.8449	6,256,149,663	33.333%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	-	2,202,386,290	0.8495	6,607,158,870	33.333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	-	2,230,373,366	0.8539	6,691,120,098	33.333%
2010	37,442,885	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	2,146,459,168	0.9052	6,439,377,504	33.333%
2011	13,588,240	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035	2,029,063,723	0.9694	6,087,191,169	33.333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>TAX RATES</b>										
DeKalb County	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449	0.8495	0.8539	0.9052	0.9694
DeKalb County Forest Preserve District	0.0277	0.0274	0.0276	0.0269	0.0548	0.0677	0.0678	0.0663	0.0700	0.0740
	0.8946	0.8847	0.8955	0.8816	0.9216	0.9126	0.9173	0.9202	0.9752	1.0434
Townships	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038	12.1116	11.6714	11.4773	12.5112
Cities and villages	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516	9.7029	9.9241	10.7197	11.4450
Fire protection districts	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076	6.0972	6.1057	6.4977	6.9930
Park districts	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255	1.2130	1.2128	1.3290	1.9645
School districts	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351	82.6061	86.5622	86.8882	94.0667
Junior college districts	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829	2.1001	2.1463	2.0004	4.0896
Other districts	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918	0.9097	2.6170	2.8025	1.8318
<b>TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION</b>	<b>122.4812</b>	<b>120.8776</b>	<b>123.2813</b>	<b>121.5551</b>	<b>122.8301</b>	<b>166.4109</b>	<b>115.6579</b>	<b>121.1597</b>	<b>122.6900</b>	<b>133.9452</b>
<b>SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT</b>	<b>0.73%</b>	<b>0.73%</b>	<b>0.73%</b>	<b>0.73%</b>	<b>0.75%</b>	<b>0.55%</b>	<b>0.79%</b>	<b>0.76%</b>	<b>0.79%</b>	<b>0.78%</b>

Data Source

County Clerk's Records

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

Taxpayer	2012			Taxpayer	2003		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 11,061,281	1	0.52%	Goodyear	\$ 7,597,611	1	0.52%
American Realty Capital LLC	8,033,142	2	0.38%	DeKalb Fairview 2003 LLC (Nestle)	7,427,618	2	0.51%
Panduit Corporation	7,321,367	3	0.34%	Panduit	5,390,908	3	0.37%
FGT Holdings	6,847,508	4	0.32%	3-M Company	5,102,945	4	0.35%
NE DeKalb Portolio LP	6,622,065	5	0.31%	DEKALB Genetics Corporation	5,002,292	5	0.34%
Ideal Industries Inc	5,911,853	6	0.28%	DeKalb Area Retirement Center	4,592,568	6	0.31%
Stone Prairie Corporation	5,675,547	7	0.27%	University Village I & II	4,086,593	7	0.28%
Northland Plaza Improvements LLC	5,584,704	8	0.26%	Dream Fund LLC	3,815,368	8	0.26%
DeKalb Area Retirement Center	5,433,648	9	0.26%	Northland Plaza - Joseph Freed	3,737,456	9	0.26%
DEKALB Genetics Corporation	<u>4,299,626</u>	10	<u>0.20%</u>	Ideal Industries Inc	<u>3,707,178</u>	10	<u>0.25%</u>
	<u>\$ 66,790,741</u>		<u>3.14%</u>		<u>\$ 50,460,537</u>		<u>3.45%</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
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	20,932,914	20,784,765	99.29%	6,622	20,791,387	99.32%
2011	21,172,671	21,050,799	99.42%	7,104	21,057,903	99.46%

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			
2003	\$ 500,000	\$ 2,497,500	\$ 7,492,500	\$ 10,830,000	0.004424017	\$ 115.10	
2004	340,000	2,371,250	7,113,750	9,825,000	0.003900751	102.23	
2005	-	3,887,500	12,082,500	15,970,000	0.006654666	162.23	
2006	-	3,741,250	11,662,500	15,403,750	0.006839098	151.86	
2007	-	1,788,750	5,366,250	7,155,000	0.002803061	68.97	
2008	-	1,617,500	4,852,500	6,470,000	0.002517464	61.85	
2009	-	1,441,250	4,323,750	5,765,000	0.002572056	54.83	
2010	16,000,000	1,258,750	4,323,750	5,765,000	0.002462990	54.82	
2011	15,560,000	1,068,750	3,776,250	20,405,000	0.008764455	195.24	
2012	15,050,000	871,250	2,613,750	18,535,000	0.007946797	177.02	

\* See the schedule of Demographic and Economic Information on page 217 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
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	-	1,441,250	0.02%	13.43
2011	15,560,000	1,068,750	1,228,690	15,400,060	0.24%	146.39
2012	15,050,000	871,250	1,311,754	14,609,496	0.24%	139.53

\* See the schedule of Assessed Value and Actual Value of Taxable Property on page 208 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, 2012

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 15,050,000	100.00%	\$ 15,050,000
Townships	-	100.00%	-
Cities and villages	57,090,000	92.11%	52,586,007
Park districts	10,935,460	55.76%	6,097,836
Other districts	-	100.00%	-
School districts	785,702,817	100.00%	785,702,817
Junior college districts	321,573,957	100.00%	321,573,957
Total overlapping debt	1,175,302,234		1,165,960,617
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b>\$ 1,190,352,234</b>		<b>\$ 1,181,010,617</b>

\* 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	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Legal debt limit	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 64,123,234	\$ 58,335,582
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 64,123,234	\$ 58,335,582
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 2012

Assessed value - 2011	\$ 2,029,063,723
Legal debt margin	<u>2.875%</u>
Debt limit	58,335,582
Debt applicable to limit None	<u>-</u>
Legal debt margin	<u>\$ 58,335,582</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		
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	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	
2012	15,731,066	13,464,229	2,266,837	592,500	133,451	3.12	

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	(2) Personal Income	(1) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(4) School Enrollment
2003	94,096	\$ 2,448,001,536	\$ 26,016	5.2%	N/A	17,077
2004	96,106	2,518,746,048	26,208	5.0%	N/A	17,555
2005	98,438	2,399,820,002	24,379	4.7%	30.4	18,132
2006	101,437	2,252,307,148	22,204	3.8%	28.6	17,795
2007	103,746	2,552,566,584	24,604	5.1%	27.7	18,436
2008	104,601	2,570,046,570	24,570	7.3%	27.4	18,732
2009	105,146	2,241,397,282	21,317	10.7%	26.5	18,000
2010*	105,160	2,340,651,280	22,258	8.6%	29.7	18,000
2011	104,514	2,328,153,864	22,276	8.4%	28.8	17,800
2012	104,704	2,332,386,304	22,276	7.8%	28.8	18,401

\* 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) Calculated field: population x per capita income
- (3) Illinois Department of Employment Security
- (4) County Superintendent of Schools - Public and Private

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Eight Years Ago

2012			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	520	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 eight years ago.

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006
<b>GENERAL GOVERNMENT</b>				
County board	2.00	2.00	2.00	2.56
Finance	6.50	6.80	6.80	7.00
Information management	9.50	10.20	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	5.35	5.35	5.60	5.60
Regional office of education	1.77	1.77	1.00	1.00
Treasurer	5.00	5.00	5.00	5.00
Facilities management	8.00	9.00	9.00	9.00
<b>Total general government</b>	<b>58.62</b>	<b>60.62</b>	<b>60.10</b>	<b>60.86</b>
<b>PUBLIC SAFETY</b>				
Circuit Clerk	20.50	20.50	21.50	21.50
Coroner/ESDA	2.00	2.60	2.60	2.60
Judiciary/judiciary comm/drug ct	7.05	7.30	7.30	7.30
Sheriff - admin/patrol/det	47.50	48.50	47.50	47.50
Sheriff - communications	25.00	25.00	26.00	26.00
Sheriff - corrections	17.30	17.30	19.30	22.00
Sheriff - court security	4.00	4.00	4.00	4.00
State's attorney	18.00	18.50	21.50	22.50
Public defender	8.00	8.00	9.00	9.00
Court services/probation	15.00	15.00	15.00	15.00
Drug court	0.00	0.00	0.00	0.00
<b>Total public safety</b>	<b>164.35</b>	<b>166.70</b>	<b>173.70</b>	<b>177.40</b>
<b>HIGHWAYS AND STREETS</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>	<b>25.50</b>
<b>HEALTH AND WELFARE</b>				
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	82.05	83.05	82.35
Rehab and nursing	150.28	151.37	153.23	153.20
Veteran's assistance	0.00	0.00	0.00	0.00
<b>Total health and welfare</b>	<b>237.93</b>	<b>238.92</b>	<b>241.78</b>	<b>241.05</b>
<b>CULTURE AND RECREATION</b>				
Forest preserve	5.60	5.60	5.60	5.35
History room	0.00	0.30	0.30	0.30
<b>Total culture and recreation</b>	<b>5.60</b>	<b>5.90</b>	<b>5.90</b>	<b>5.65</b>
<b>TOTAL</b>	<b>492.00</b>	<b>497.64</b>	<b>506.98</b>	<b>510.46</b>

Data Sources

DeKalb County Budget Book and Annual Financial Report

2007	2008	2009	2010	2011	2012
2.56	2.56	2.56	2.56	2.00	2.00
7.00	7.00	7.15	7.15	7.10	7.10
10.20	11.00	10.00	10.00	10.00	10.00
7.00	7.00	7.00	7.00	6.50	6.72
10.67	12.00	12.00	12.00	10.00	9.00
3.83	3.00	3.00	3.00	3.00	3.00
5.60	5.60	5.60	5.60	5.20	5.20
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	4.70	4.70
9.00	10.00	10.00	10.00	9.47	9.47
62.86	65.16	64.31	64.31	59.97	59.19
22.25	23.75	23.75	23.75	23.75	26.00
2.60	2.60	2.60	2.60	2.60	2.60
8.80	8.80	8.55	8.55	7.00	8.50
47.00	48.00	49.00	50.00	47.00	48.00
26.00	26.00	26.00	26.00	25.00	26.00
28.00	28.00	26.00	26.00	26.00	27.00
4.00	4.00	5.00	5.00	6.00	5.00
23.00	22.00	22.00	22.00	22.00	22.00
9.00	9.00	9.25	9.25	9.00	11.00
15.00	16.00	17.00	17.00	17.00	17.00
0.00	0.00	0.00	0.00	4.00	2.00
185.65	188.15	189.15	190.15	189.35	195.10
25.50	25.50	25.50	25.50	24.00	24.00
3.50	3.50	3.50	6.00	3.50	4.00
2.00	2.00	2.00	2.00	1.50	2.00
82.85	81.55	79.00	79.00	75.50	42.20
160.50	175.30	180.35	180.35	181.75	180.75
2.00	4.00	5.00	5.00	5.00	6.00
250.85	266.35	269.85	272.35	267.25	234.95
5.35	5.35	6.01	6.01	6.00	6.00
0.60	0.60	0.60	0.60	0.60	0.50
5.95	5.95	6.61	6.61	6.60	6.50
530.81	551.11	555.42	558.92	547.17	519.74

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>GENERAL GOVERNMENT</b>										
Registered voters	46,238	56,404	53,224	54,766	52,754	60,718	56,012	57,540	52,959	58,545
Property parcels	36,298	37,871	39,630	41,143	43,357	43,477	42,368	42,470	40,953	42,546
Tax bills mailed	34,764	34,997	35,060	35,822	36,521	40,706	43,477	37,360	38,096	40,939
Total taxes collected by Treasurer	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857	\$ 190,681,017	\$ 192,782,771	N/A
Birth certificates	827	974	955	1,118	1,130	1,089	1,125	1,000	4,184	3,073
Death certificates	634	740	769	633	678	743	824	780	526	378
Marriage licenses	512	541	561	562	606	532	564	575	578	566
Civil union licenses	-	-	-	-	-	-	-	-	36	12
<b>PUBLIC SAFETY</b>										
<b>Police</b>										
Jail bookings	2,966	N/A	2,900	3,158	3,180	3,071	3,116	3,112	3,374	3,027
Burglary	60	56	50	63	63	54	52	60	74	75
Civil process	5,528	5,731	6,214	6,241	5,807	5,282	4,904	4,659	5,037	4,418
Traffic fatalities	14	11	17	7	18	20	10	8	6	8
Dispatched calls - communications	22,327	29,767	32,647	28,121	25,000	30,026	28,341	32,124	27,436	32,897
Dispatched calls - 911	-	-	-	-	-	-	-	-	10,778	10,877
DUI arrests	329	345	302	461	417	369	302	327	273	116
DUI Arrests - zero tolerance	-	-	-	-	-	-	-	-	-	6
<b>State's Attorney</b>										
Criminal felonies	638	794	762	764	686	784	738	828	898	865
Criminal misdemeanors	2,146	1,842	1,990	2,077	2,131	2,054	2,062	1,917	2,130	1,923
DUI	795	792	792	922	803	777	714	694	664	611
<b>HIGHWAYS</b>										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	3,049	1,536	1,536	2,127	1,523	1,520	1,897
Snow plow hours	4,958	4,296	3,932	3,853	10,483	12,338	4,256	3,220	3,419	2,182
<b>HEALTH AND WELFARE</b>										
<b>Community services</b>										
Emergency services - total persons	975	882	916	926	952	1,160	2,266	3,724	935	429
Emergency services - total households	496	448	450	364	381	466	836	1,459	450	217
<b>CULTURE AND RECREATION</b>										
<b>Joiner history room</b>										
Volunteer hours	2,589	2,600	2,703	2,777	3,060	1,951	2,102	2,343	2,324	2,215
Visitors	568	590	717	839	853	362	1,080	1,200	1,290	1,200

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
GENERAL GOVERNMENT										
Area (square miles)	634	634	634	634	634	634	634	634	634	634
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 units	3	2	2	2	2	1	2	2	2	2
HIGHWAYS										
Miles of roads (County)	192.00	190.19	190.19	192.20	192.20	195.31	190.39	190.39	190.39	190.39
Traffic signals	16	16	16	16	23	23	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	2,290	2,290	2,296	2,311	2,622	2,757	2,750	2,565
CULTURE AND RECREATION										
Parks	14	14	14	14	14	14	14	15	16	17
Park acres	1,130	1,130	1,130	1,130	1,206	1,206	1,206	1,211	1,309	1,364

Data Source

Various County Departments