

DEKALB



COUNTY

# GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive  
Annual Financial Report  
Fiscal Year Ended  
December 31, 2013



**DEKALB COUNTY, ILLINOIS**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**December 31, 2013**

**Prepared by the Finance Office**

**Peter J. Stefan**  
**Finance Director**

**DEKALB COUNTY, ILLINOIS**

COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

For the Year Ended  
December 31, 2013

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Peter J. Stefan  
Finance Director

**DEKALB COUNTY, ILLINOIS**  
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**INTRODUCTORY SECTION**

# DEKALB COUNTY, ILLINOIS

## PRINCIPAL OFFICERS

December 31, 2013

### LEGISLATIVE

Jeffery L. Metzger, Sr., Chairman

Paul Stoddard, Vice-Chairman

Douglas J. Johnson, 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

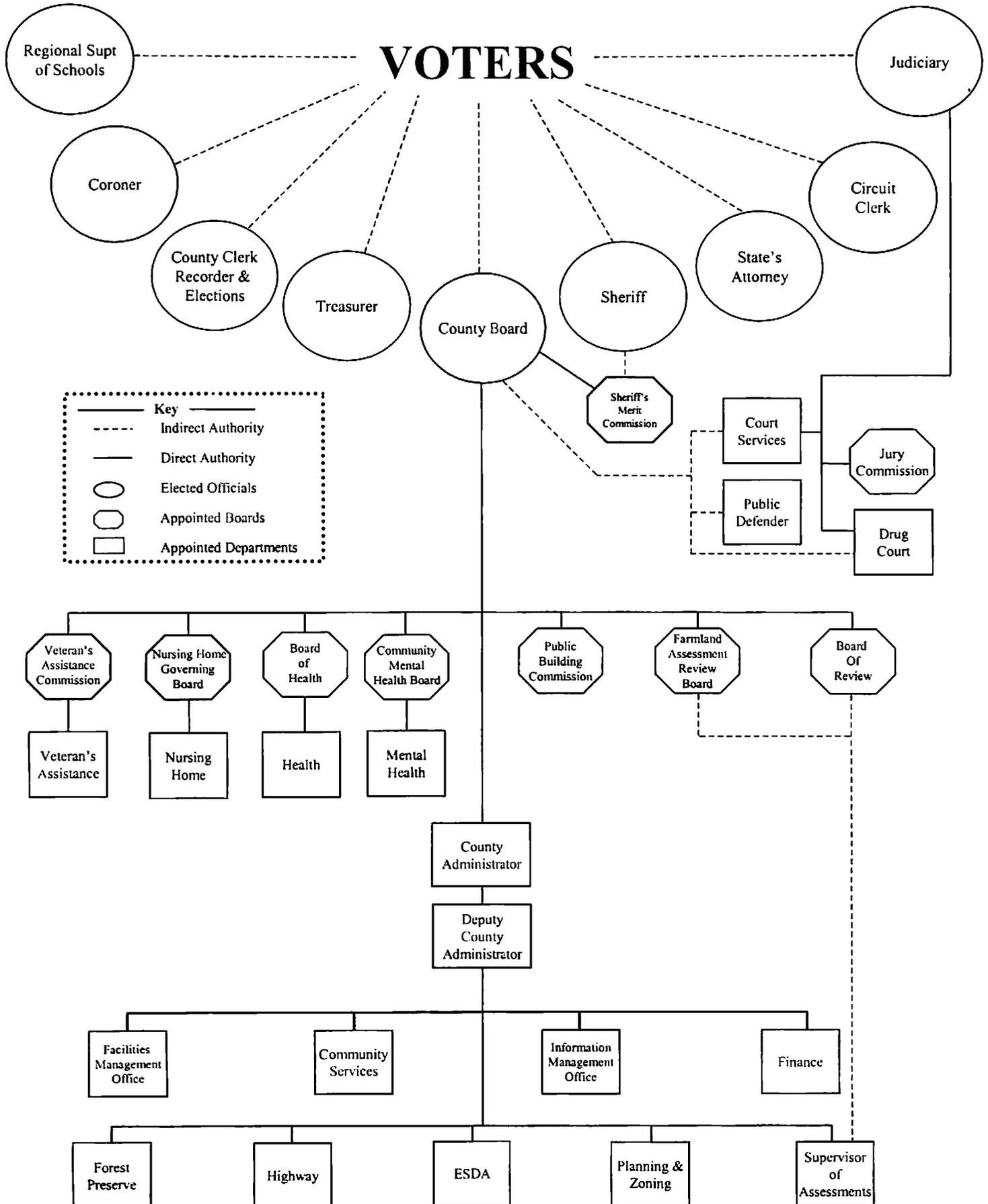
Julia Fullerton

Derek Tyson

John Gudmunson

Jeff J. Whelan

# DeKalb County Government Organizational Chart





Government Finance Officers Association

**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, 2012**

Executive Director/CEO



# 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)

May 14, 2014

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2013, 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 2013, DeKalb County implemented one new Governmental Accounting Standards Board (GASB) Statement. This Statement, GASB 69, establishes accounting and financial reporting standards related to disposals and combinations of government operations. This statement was early implemented and is related to the sale of the Home Health component of the DeKalb County Health Department in January, 2013.

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  
May 14, 2014

## **PROFILE OF DEKALB COUNTY**

DeKalb County is located in Northern Illinois about sixty miles west of the city of Chicago, Illinois, 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 its 100<sup>th</sup> anniversary in 2012 and increased its 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 2013 was the NIU football team winning two games against Big Ten football teams, and having the quarterback for the team, Jordan Lynch, become a finalist for the Heisman Trophy. This is the second year that NIU gained national attention after playing in the Orange Bowl in 2012.

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 2013 was 104,741 according to the United States Census Bureau. 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, Finance Director, Chief County Assessment Official, Information Management Director, Forest Preserve Superintendent, County Engineer, Facilities Manager, Planning Director, and the Community Services Director. The County Board also appoints the Deputy County Administrator, which is now more of a project driven position that is currently being filled by two different department heads.

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

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May 14, 2014

Of the 2012 taxable equalized assessed valuation (EAV) of \$1,861,945,488, 65% is residential, 21% is commercial/industrial, 12% is farm, and the remaining 2% is mineral/railroad. The County continues to actively pursue economic development with the goal of broadening and diversifying its long-term tax base.

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

#### **ECONOMIC CONDITION AND OUTLOOK**

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. During 2013 two major road projects were completed. The hot-mix asphalt resurfacing of 4.8 miles of Perry Road from Haumesser Road to Waterman Road, with safety shoulders, was completed at a cost of \$771,990. Eighty percent of this project was funded with Federal Funds and the remaining twenty percent was covered by the County's local Matching Tax Fund. Malta Road from Old State Road to Illinois Rt. 72, a distance of 4.17 miles, was also resurfaced with hot-mix safety shoulders on the curves only. This project was completed at a cost of \$610,523. County Motor Fuel Tax Funds and County Matching Funds were utilized for this project. The Highway Department also supervised eleven hot mix resurfacing contracts for the various Road Districts within the County.

In addition to our County's hot-mix asphalt projects, the Highway Department supervised the maintenance seal coating of over 36 miles of roads for the County and various Road Districts. The County also placed a pavement rejuvenator on 6.07 miles of roads as a preventive measure to extend the life of recently paved roads. The Highway Department also oversaw the contract for pavement markings on all 190 miles of the County's highway system during 2013.

Finally, one bridge replacement project and three bridge repair projects were completed by the Highway Department through contracts; one for the Road District of Sycamore, one for the Road District of Shabbona, and two for the Road District of Squaw Grove.

Overall, the economic outlook in DeKalb County showed some improvement through small but positive signs for 2013. DeKalb County experienced a slight increase in its labor force as the number of employed workers increased by 189 from December, 2012 to December, 2013 per data released by the Illinois Department of Employment Security. The number of unemployed workers decreased by 405 during that same one year time period. This resulted in a decrease in the County's unemployment rate from 8.0% in December, 2012 to 7.4% in December, 2013. Although, the national unemployment rate as of December, 2013 was lower at 6.7%, DeKalb County's unemployment rate of 7.4% was lower than the State of Illinois rate of 8.6%. This is encouraging data as it indicates a slowly improving local economy.

Citizens of DeKalb County  
May 14, 2014

Growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore before 2008 is experiencing a small resurgence. The DeKalb Shopping Plaza, located at Barber Greene Road and Illinois Route 23 in the City of DeKalb, had an Old Navy store close in 2012. That store is now being renovated and a DSW shoe store is scheduled to open in part of that building in the Spring of 2014. A second section of that building will see the opening of a new Five Below store later in 2014 as well.

Additionally, some new companies have made the move into DeKalb County over the past year. Triumph Truss & Steel Co., a Huntley, Illinois based steel company, acquired a building in the Village of Kirkland and plans to hire 10 workers at that location. North Star Packing, a Minnesota based firm, plans to hire 10-20 workers at one of its new locations in the City of DeKalb.

The housing industry is also showing some signs of life after moving very slowly throughout the Great Recession. Sizable residential developments are moving forward in both the City of DeKalb and the City of Sycamore. The County continues to look for opportunities to enhance and develop employment prospects for its residents and affordable housing stock for its communities.

#### **MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE**

##### ***Current Year***

DeKalb County was awarded a Broadband Grant from the Federal Government in February, 2010. The total Federal grant amount was \$11,864,164, the total State grant amount was \$1,305,075, and the total other funding was \$1,630,761 for a grand total project award of \$14,800,000. The project was completed in September, 2013 and final close-out documents were submitted to the Federal Government in December, 2013. The Broadband Technology Opportunities Program (BTOP), the American Reinvestment and Recovery Act (ARRA), and the U.S. Department of Commerce were all involved in funding a portion of this major project. The objective of the project was to bring a fiber-optic middle-mile infrastructure to DeKalb County in order to meet the growing demands for broadband in the region. DeKalb County will provide transport to Community Anchor Institutions (CAI's) and internet service providers (ISP's). CAI's are the County's customers for data transport services, whereas DeKalb Fiber Optics provides services for commercial users. DeKalb County owns the infrastructure and is responsible for the operation and maintenance of the network. Total actual costs expended for this project were \$14,434,299 of which \$2,886,860 were local funds, and \$11,547,439 were Federal funds. The Federal portion was \$316,725 less than the total federal grant amount awarded. A total of 127 miles of fiber were laid and 78 CAI's were connected. Other non-CAI connections were comprised of 12 Emergency Telephone System Boards (ETSB) and Public Safety Answering Positions. National Telecommunications and Information Administration Classifications connected to DeKalb County fiber included 37 schools, 11 libraries, 7 medical and healthcare providers, 6 public safety entities, 1 community college, 4 other institutions of higher learning, and 12 other government facilities, as well as 3 healthcare institutions and 2 governmental institutions that were connected outside of the grant.

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May 14, 2014

In 2010, the University of Illinois, because of a scheduling conflict with the expansion of the Big Ten Conference, needed to find another venue to host the Illinois High School Association Football Championship games every other year. It was decided that the State High Schools would be split by North and South, and Northern Illinois University's bid was chosen by the State to host the Northern area State Championship games beginning with the 2013 season. The games were played on November 29<sup>th</sup> and 30<sup>th</sup>, 2013 at Huskie Stadium with four championships on Friday and four on Saturday of Thanksgiving Weekend. For these eight games on two days, 16 teams and thousands of football fans traveled to DeKalb. The teams were also able to use the new Chessick Practice Center Facility that was officially opened on NIU's campus in October, 2013. DeKalb County was a sponsor of the IHSA State Football Championships and promoted the area including its culture, restaurants, museums, and art galleries. NIU was proud to show off its stadium and other buildings. This was a prosperous weekend for local restaurants, giving them an opportunity to serve the additional people visiting the area.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2013 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-three years for which this self-insured philosophy has been in place, has gone from a negative balance to \$6,153,813 as of the end of the 2013 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 purchases health insurance and life insurance and, as these costs continue to grow each year, 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 continued into 2013, however, an additional option of a High Deductible Health Plan was created and offered to employees effective January 1, 2013.

The DeKalb County Health Department completed the sale of the Home Health Care Division of the Department in January, 2013. The Home Health Division was purchased by Kishwaukee Health Systems and is another piece of health care provided in DeKalb County. Kishwaukee Health System has more than 15 local healthcare facilities. They include Kishwaukee and Valley West Hospitals, the KishHealth System Cancer Centers located in DeKalb and Sandwich, as well as Behavioral Health Services that are located in Sandwich and Sycamore, and a Child Development Clinic in Sycamore.

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 a new tax nor additional fees were possible. In September, 2011 the Planning Committee decided to find grant funds to go forward with this project. In June, 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 in November, 2012. The project is progressing and the majority of the work was completed in 2013 as the County and DCCF worked towards completion of the watershed plan. The project is anticipated to take 18 months to complete.

Citizens of DeKalb County  
May 14, 2014

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 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. As of December 31, 2013, no decision had been received from the U.S. Department of the Interior 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.

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisition also presents challenges. In a very creative approach, the Forest Preserve District has 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 2013 at the Prairie Oaks Forest Preserve on the oak savannah and prairie restoration. Additionally, an application was submitted to the U.S. Army Corp of Engineers to expand the wetland bank at Afton South Prairie Forest Preserve. The Forest Preserve District also worked with the City of Genoa on a hiking/biking trail connection to Chief Shabbona Forest Preserve, Shabbona Forest Preserve, Shabbona State Park, Shabbona grade school, and also to Village of Shabbona businesses.

Citizens of DeKalb County  
May 14, 2014

The County Board made the decision to ask the voters, via referendum, for the authority to increase the general corporate tax rate for the Forest Preserve District from .0325% to .06% for land acquisition purposes. The referendum was successful and, accordingly, the Forest Preserve District is constantly on the lookout for property to purchase in order to create more Forest Preserve land in the County.

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. Recent census results indicate that an additional Judge will be assigned to the District which will result in the need for an additional courtroom along with the required support staff.

Beginning in June, 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 sales tax was made. The question was given to the voters of DeKalb County on the ballot in March 2004 and again in 2006. Both times the referendum was defeated, by 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 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 courthouse expansion and renovation, and the County Jail expansion. In October, 2010, the County sold \$16,000,000 of that authorized amount which was 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 Bonds from the Federal Recovery Stimulus Program. A schematic design and preliminary cost estimate was approved in September, 2012. Progress has moved forward slowly with the Jail Expansion project with hopes that there will be a more concrete timeline available for this project once a funding source for construction and operation of the expanded jail are identified.

The Drug Court continued operations during 2013 and there have now been ceremonies with a total of 67 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 lasts 14 months at a minimum. 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 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.

Citizens of DeKalb County  
May 14, 2014

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. The Drug Court is looking at providing housing for some of the DUI court offenders in a home environment by purchasing a house for the participants to live in during their time in the program. Although the concept of a Sober Living Home has been discussed, final approval had not been made as of December, 2013.

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 the 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 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 their budget concerns. Many DeKalb County School Districts have already decided to cut teacher positions for the next school year as they have done in the four previous years. 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.

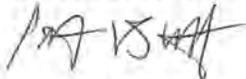
Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County Government for its comprehensive annual financial report for the fiscal year ended December 31, 2012. The Certificate 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-seven consecutive years (fiscal years ended 1986-2012). 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.

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,



Peter J. Stefan  
Finance Director

Respectfully submitted,



Karen S. Kahl  
Accounting Supervisor



**FINANCIAL SECTION**



**INDEPENDENT AUDITOR'S REPORT**



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Certified Public Accountants & Advisors  
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, 2013, and the related notes to the financial statements which collectively comprise the County's basic financial statements as listed in the table of contents.

### **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 *Governmental Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the DeKalb County Forest Preserve District were not audited in accordance with *Governmental Auditing Standards*. 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, 2013, 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.

## **Other Matters**

### *Required Supplementary Information*

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.

### *Other Information*

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. Such information has been subjected to the auditing procedures applied in the audit of the

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 *Governmental Auditing Standards***

In accordance with *Governmental Auditing Standards*, we have also issued a report dated May 14, 2014, 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 *Governmental Auditing Standards* in considering DeKalb County, Illinois' internal control over financial reporting and compliance.

Naperville, Illinois  
May 14, 2014

A handwritten signature in black ink, appearing to read 'M. J. 220'.



**GENERAL PURPOSE  
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT  
DEKALB COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**December 31, 2013**

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, 2013. 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 \$118 million and increased in the current year by \$3.6 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 \$167.1 million or 8.2%.

**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, 2013 was \$10.7 million compared to \$10.4 million as of December 31, 2012. The \$0.3 million increase in net position in 2013 was related to patient care services revenue due to receiving more consistent intergovernmental transfer payments from the State and recording the related year-end receivable. Fiscal Year 2013 also marks the fourteenth 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 to 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 Activities 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, 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 46 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 and Community Mental Health Fund, both 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, and Tax Sale Redemption 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 59-192 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, 2013**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2013	2012	2013	2012	2013	2012
<u>Assets:</u>						
Current and Other	82,133,539	79,096,391	8,388,681	8,224,066	90,522,220	87,340,457
Capital Assets	<u>77,190,227</u>	<u>76,800,402</u>	<u>6,467,948</u>	<u>6,960,069</u>	<u>83,658,175</u>	<u>83,760,471</u>
<b>Total Assets</b>	159,323,766	155,896,793	14,856,629	15,184,135	174,180,395	171,080,928
<u>Liabilities:</u>						
Long Term Liabilities	17,244,758	17,810,137	2,517,520	3,170,133	19,762,278	20,980,270
Other Liabilities	<u>3,339,875</u>	<u>3,391,410</u>	<u>1,622,324</u>	<u>1,646,323</u>	<u>4,962,199</u>	<u>5,037,733</u>
<b>Total Liabilities</b>	20,584,633	21,201,547	4,139,844	4,816,456	24,724,477	26,018,003
<b>Total Deferred Inflows of Resources</b>	20,738,800	20,310,244	0	0	20,738,800	20,310,244
<u>Net Position (Restated):</u>						
Net Investment in Capital Assets	62,223,925	61,244,963	4,429,272	4,293,084	66,653,197	65,538,047
Restricted	31,586,099	28,781,167	234,341	232,567	31,820,440	29,013,734
Unrestricted	<u>24,190,309</u>	<u>24,358,872</u>	<u>6,053,172</u>	<u>5,842,028</u>	<u>30,243,481</u>	<u>30,200,900</u>
<b>Total Net Position</b>	118,000,333	114,385,002	10,716,785	10,367,679	128,717,118	124,752,681

The County's combined net position increased by \$3.9 million to \$128.7 million in 2013 from \$124.8 million in 2012. Net position attributable to governmental activities increased by \$3.6 million in 2013 due to three main components.

Operating results increased net position by \$2.7 million due in large part to the accumulation of funds in the Aid to Bridges Fund for future bridge repair and/or replacement projects (\$1.2 million), \$500,000 of which was the result of a settlement for the Keslinger Road Bridge which collapsed during work on an oil pipeline in 2008. Funds also are accumulating in various governmental funds for future building improvement projects (\$400,000), future asset replacements (\$500,000), and Tort & Liability Insurance Fund reserves (\$800,000). All other governmental funds accounted for the net \$200,000 decrease due to operating results.

The second main component for the increase in net position was the \$400,000 increase in net capital assets. The major contributing factor to this was the completion of the Broadband grant project which, along with all other capital asset additions, was more than enough to offset depreciation costs for the year.

The third main component for the increase in net position was the change in compensated absences and other postemployment benefit obligations by the net amount of \$200,000.

Net position attributable to business-type activities increased by \$0.3 million in 2013 due to more consistent intergovernmental payments (IGT) received from the State. This allowed the Nursing Home Fund to record an IGT receivable of more than \$300,000 at December 31, 2013.

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

**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, 2013 and 2012**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Revenues</b>						
Program Revenues:						
Charges for Services	9,440,356	9,027,868	14,551,676	15,676,882	23,992,032	24,704,750
Operating Grants and Contributions	5,158,005	7,025,508	0	0	5,158,005	7,025,508
Capital Grants and Contributions	4,140,802	4,225,603	290,665	67,814	4,431,467	4,293,417
General Revenues:						
Property Taxes	20,403,869	19,861,116	0	0	20,403,869	19,861,116
Other Taxes*	5,519,397	5,503,593	0	0	5,519,397	5,503,593
Other*	4,494,344	3,608,325	57,193	54,184	4,551,537	3,662,509
<b>Total Revenues</b>	<u>49,156,773</u>	<u>49,252,013</u>	<u>14,899,534</u>	<u>15,798,880</u>	<u>64,056,307</u>	<u>65,050,893</u>
<b>Expenses</b>						
General Government	9,195,134	8,400,528	0	0	9,195,134	8,400,528
Public Safety	21,823,736	20,640,294	0	0	21,823,736	20,640,294
Highways and Streets	6,611,587	5,893,376	0	0	6,611,587	5,893,376
Health and Welfare	7,582,941	8,566,170	14,490,428	14,163,342	22,073,369	22,729,512
Interest on Long Term Debt	656,044	703,896	0	0	656,044	703,896
<b>Total Expenses</b>	<u>45,869,442</u>	<u>44,204,264</u>	<u>14,490,428</u>	<u>14,163,342</u>	<u>60,359,870</u>	<u>58,367,606</u>
<b>Change in Net Position Before Transfers &amp; Special Item</b>	3,287,331	5,047,749	409,106	1,635,538	3,696,437	6,683,287
<b>Transfers</b>	60,000	72,000	(60,000)	(72,000)	0	0
<b>Special Item</b>	<u>268,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>268,000</u>	<u>0</u>
<b>Change in Net Position After Transfers &amp; Special Item</b>	3,615,331	5,119,749	349,106	1,563,538	3,964,437	6,683,287

\*Note: Sales tax sharing agreement revenue with the City of DeKalb and Tax Increment Financing District Surplus revenue were reclassified from Other Taxes to Other (Intergovernmental) in 2013 and were appropriately restated as such for 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 2013 of \$4 million which compares to a \$6.7 million increase last year. Total revenues decreased by \$1 million while total expenses increased by \$2 million, and there was also a special item recorded for an additional \$0.3 million increase to bring the net total primary government increase for 2013 to \$4 million.

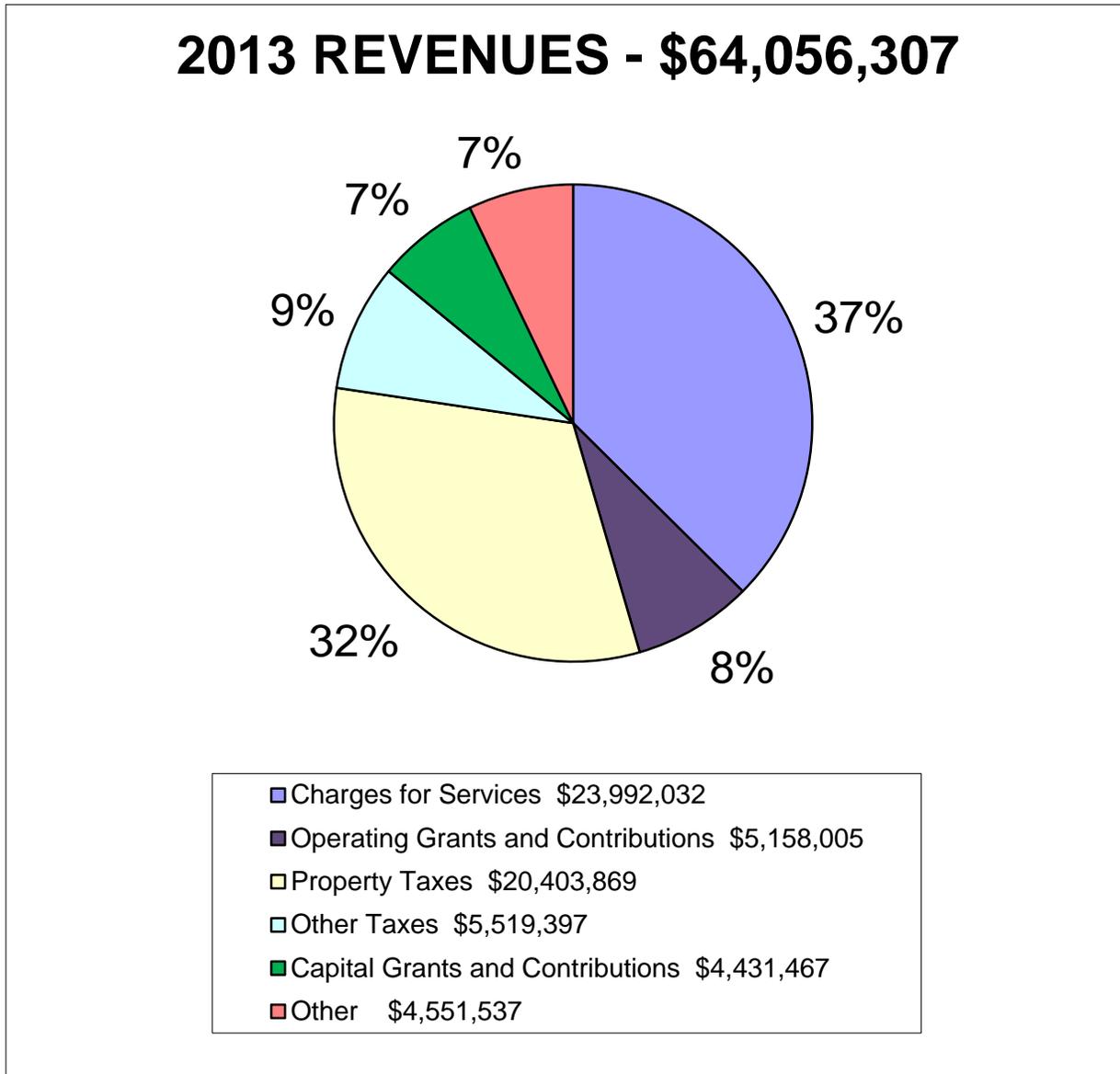
The change in net position for Governmental Activities for 2013 was an increase of \$3.6 million compared to an increase of \$5.1 million for 2012. The \$1.5 million change is primarily the result of expenses increasing by \$1.7 million while revenues decreased by \$0.1 million. There was also a special item recorded for the sale of the Home Health Division by the Health Department that increased the change in net position by \$0.3 million.

The change in net position for Business-Type Activities for 2013 was an increase of \$0.3 million compared to an increase of \$1.6 million for 2012. The \$1.2 million change is the result of revenues decreasing by \$0.9 million and expenses increasing by \$0.3 million.

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 2013:



For the fiscal year ended December 31, 2013, revenues totaled \$64.1 million. This is a reduction of \$1 million from 2012. Capital grants and contributions experienced a small increase of \$138,050 due to donations at the Nursing Home. Operating grants and contributions decreased by \$1.9 million due primarily to a reduction in the Federal Broadband Grant revenue for the fiber optic data lines that were installed throughout DeKalb County. This project was completed in 2013.

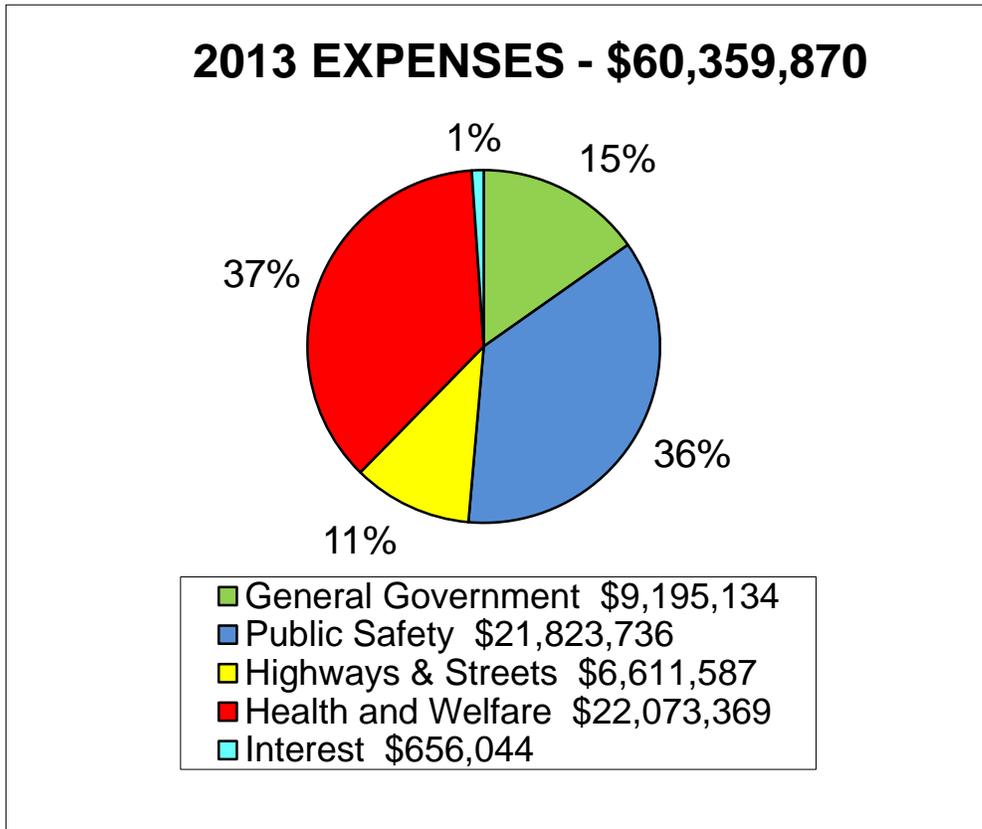
Revenues from the County's charges for services were \$24 million in 2013 which represents a \$0.7 million decrease from 2012. The DeKalb County Rehab and Nursing Center is the largest generator of revenues within this category. The Rehab and Nursing Center generated \$14.6 million dollars in 2013 which was a \$1.1 million dollar decrease in charges for services due to a large volume of retroactive reimbursements that were received for Medicare and Medicaid from the federal and state governments in 2012. Charges for services in the governmental activities area actually increased by \$0.4 million. Property tax collections increased \$542,753 in 2013. Property taxes support governmental activities including employee pension fund contributions.

The other taxes classification includes a number of different revenue sources such as sales tax, replacement tax, and games tax. The County no longer receives a share of the State inheritance tax which resulted in a \$90,761 reduction for 2013. 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. State-shared sales tax revenues in 2013 were \$4.6 million. 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. 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. 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. This revenue source generated \$1.4 million in 2013 and was reclassified as intergovernmental revenue rather than other tax revenue. Tax Increment Financing District Surplus revenue of \$0.3 million was also reclassified from other tax revenue to intergovernmental revenue in 2013.

Income taxes are also shared by the state, but on a per-capita basis. Between 2012 and 2013 the County's portion of the State income tax revenues increased by \$110,811. Other revenue sources increased by \$0.9 million due mainly to a \$0.5 million settlement reached for the repaid of the Keslinger Road Bridge and a \$0.3 million donation made for public safety purposes to purchase new squad cars.

**3. Total County Expenses**

The following chart summarizes total DeKalb County expenses for 2013:



DeKalb County’s expenses totaled \$60.4 million in 2013 increasing by \$2 million or 3.4% from 2012. General Government expenses were up by \$0.8 million or 9.5% from 2012 as a result of normal inflationary costs increases coupled with higher cost for health insurance and pension contributions, as well as increases in depreciation expense and compensated absence expenses.

The Highways and Streets function also had an increase in expenses of \$0.8 million during 2013 due mainly to major road repair and maintenance expenses in the County Motor Fuel Tax Fund and the Federal Highway Matching Tax Fund (\$566,978), as well as additional winter maintenance materials of \$271,046 due to the harsh winter. There were two major road projects completed in 2013. The hot-mix asphalt resurfacing of 4.88 miles of Perry Road from Haumesser Road to Waterman Road with hot-mix safety shoulders was completed at a cost of \$771,990. Eighty percent of this project was funded with Federal grant funds and the remaining 20 percent was covered by the County’s local Matching Tax Fund. Additionally, Malta Road from Old State Road to Illinois Route 72, a distance of 4.17 miles was also resurfaced including hot-mix safety shoulders on curves only and was completed at a cost of \$610,000. In addition to the County’s projects, the Highway Department supervised the maintenance seal coating of 36 miles of roads for the County and Road Districts. The Highway

Department oversaw the contract for pavement markings on all 190 miles of the County's highway system during 2013. One bridge replacement project for the Road District of Sycamore and three bridge repair projects were completed through contractors - one for the Road District of Shabbona and two for the Road District of Squaw Grove.

Health and Welfare expenses, typically the largest for the County, include the Department of Public Health, Community Services, Veterans Assistance, Financial Aid, Senior Services, and Community Mental Health. Total Health and Welfare expenses for the County in 2013 decreased by \$0.7 million comprised of a \$1 million (18.7%) decrease in Governmental Activities due to the sale of the Home Health Division of the Health Department, and a \$263,430 (1.9%) increase in Business-Type Activities for operations at the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity.

Public Safety expenses are the second largest expense group for the County at 36% 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, State's Attorney, and Public Defender offices. The increase in Public Safety expenses from 2012 to 2013 was \$1.2 million or 5.7%. The majority of this increase was due to new personnel approved for 2013. An additional 5.75 full-time equivalent employees were approved for Public Safety departments in 2013. The Public Safety departments with expense increases of more the \$100,000 from 2012 to 2013 were Sheriff (\$530,101), Sheriff's Correction (\$236,230), Public Defender (\$127,022), and Sheriff's Communication (\$105,921).

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

As of December 31, 2013 the governmental funds had a combined fund balance total of \$50.8 million with \$9 million being unassigned. The unassigned amount of fund balance is broken down as \$9.2 million in the General Fund offset by a \$202,620 deficit fund balance in the Public Building Commission Lease Fund. There is also \$10.7 million that is assigned for Capital Projects and \$921,100 that is assigned for the 2014 budgeted deficit in the General Fund. The 2013 governmental funds unassigned fund balance reflects a decrease of \$749,621 from the prior year. The total General Fund fund balance of \$10,424,301 is 40% of the total 2013 General Fund expenditures of \$26 million or 146 days of operating funds.

The General Fund fund balance decrease of \$679,638 was primarily due to a \$681,584 reduction in sales tax revenue that the State of Illinois was recouping as the result of prior overpayments discovered during an internal audit of the Illinois Department of Revenue. Other factors contributing to the change in the General Fund fund balance include a) a change in the revenue recognition for method for sales tax whereby an additional month of sales tax revenue was recognized as the result of using the liability method of revenue accrual, b) a change in the revenue recognition method for use tax whereby two months of revenue were deducted from the accrued revenue as the result of using the voucher method of revenue accrual, and c) General Fund operating results which showed a \$20,829 deficit before transfers and a \$1,022,029 deficit after transfers.

All other governmental funds have combined fund balances of \$40.4 million which are either nonspendable (such as prepaid items or long-term receivables), restricted, or assigned for specific purposes.

The County's proprietary funds had combined net positions of \$18 million as of December 31, 2013 which is \$1.1 million higher than the 2012 year end balances. Of this amount \$4.4 million is the net investment in capital assets, \$2.4 million is restricted for debt service or tort and liability purposes, and \$11.2 million is unrestricted. The unrestricted portion increased by \$370,463 or 3.4% over the 2012 year-end balance.

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 of the County's deposits were covered by either FDIC insurance or collateral at December 31, 2013.

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 \$131,837 on all governmental fund types for the year ended December 31, 2013 compared with \$116,921 in the year ended December 31, 2012. This reflects a \$14,916 or 12.8% increase. This increase in interest income reflects a slowly improving economy with slightly higher interest rates being offered by banking institutions, as well as higher total fund balances available for investment.

**V. General Fund Budgetary Highlights**

The following table summarizes the County's General Fund budget for 2013 including the original budget, the final budget, and actual results:

**Table 3**  
**General Fund Budgetary Highlights**  
**January 1, 2013 through December 31, 2013**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	17,523,000	17,523,000	16,891,997
Licenses & Permits	116,300	116,300	115,279
Intergovernmental	3,290,400	3,290,400	3,564,098
Charges for Services	4,569,900	4,569,900	4,584,515
Fines and Forfeits	851,500	851,500	687,704
Investment Income	37,000	37,000	22,070
Miscellaneous	<u>134,600</u>	<u>134,600</u>	<u>153,584</u>
<b>Total Revenues</b>	<b>26,522,700</b>	<b>26,522,700</b>	<b>26,019,247</b>
<b>EXPENDITURES AND TRANSFERS</b>			
General Government	7,071,000	7,196,000	6,881,664
Public Safety	19,307,300	19,505,300	18,989,859
Health and Welfare	181,000	181,000	168,553
Transfers Out	1,068,900	1,146,400	1,096,200
Transfers In	<u>(253,000)</u>	<u>(253,000)</u>	<u>(95,000)</u>
<b>Total Expenditures and Transfers</b>	<b>27,375,200</b>	<b>27,775,700</b>	<b>27,041,276</b>
<b>Net Change in Fund Balance</b>	<b>( 852,500)</b>	<b>(1,253,000)</b>	<b>(1,022,029)</b>

As can be seen above, General Fund revenues in 2013 were \$503,453 or 1.9% less than the budgeted amount. This amount includes coming in \$631,003 under budget in taxes which is due primarily to the sales tax recoupment by the State during 2013 for overpayments in prior years which totaled \$681,584. Intergovernmental revenue was \$273,698 over budget mainly because Federal grants exceeded the budget amount by \$245,602 due in large part to two separate grants, a transportation grant and a watershed planning grant. Finally, fines and forfeits ended the year \$163,796 under budget due to declining receipts from traffic fines, criminal fines, and court system fees.

General Fund expenditures and transfers in 2013 were \$734,424 or 2.6% 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 Planning and Zoning Department and Non-Departmental Services because of the aforementioned grant projects that also had higher grant revenue receipts for the year.

**VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of December 31, 2013:

**Table 4  
Capital Assets  
December 31, 2013**

	Governmental Activities		Business-Type Activities		Total Primary Activities	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land and Land Right of Way	6,535,507	6,338,392	0	0	6,535,507	6,338,392
Buildings	42,645,955	42,501,294	12,182,399	12,176,529	54,828,354	54,677,823
Land Improvements	14,976,715	1,309,364	961,964	927,196	15,938,679	2,236,560
Vehicles	3,880,688	3,800,521	0	0	3,880,688	3,800,521
Furniture and Fixtures	0	0	825,053	827,945	825,053	827,945
Equipment	4,646,401	4,740,038	961,418	954,998	5,607,819	5,695,036
Infrastructure	49,618,017	48,166,377	0	0	49,618,017	48,166,377
Intangibles	143,803	143,803	0	0	143,803	143,803
Construction in Progress	<u>313,349</u>	<u>12,297,585</u>	<u>8,320</u>	<u>3,992</u>	<u>321,669</u>	<u>12,301,577</u>
<b>Subtotal</b>	122,760,435	119,297,374	14,939,154	14,890,660	137,699,589	134,188,034
<b>Less:</b>						
Accumulated Depreciation	(45,570,208)	(42,496,972)	(8,471,206)	(7,930,591)	(54,041,414)	(50,427,563)
<b>Total</b>	<u>77,190,227</u>	<u>76,800,402</u>	<u>6,467,948</u>	<u>6,960,069</u>	<u>83,658,175</u>	<u>83,760,471</u>

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$83.7 million dollars (net of accumulated depreciation). This represents a negligible decrease of \$102,296 from the December 31, 2012 amount of \$83.8 million. The business-type activities net capital assets decreased by \$0.5 million which was primarily the depreciation costs for the 2013 fiscal year. The \$0.4 million increase in governmental activities

net capital assets relates to the land improvements recorded as a result of the completion of the Broadband Grant Project in which fiber optic cable was laid throughout the County. The net amount of the increase was reduced by the annual depreciation costs for governmental activities capital assets.

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, 2013:

**Table 5  
Bonded Indebtedness  
December 31, 2013**

	<b>Governmental Activities</b>		<b>Business-Type Activities</b>		<b>Totals</b>	
	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>	<b>2013</b>	<b>2012</b>
	2010 A Build America Bonds General Obligation Series	8,560,000	9,080,000	0	0	8,560,000
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	666,250	871,250	1,998,750	2,613,750	2,665,000	3,485,000
<b>TOTAL</b>	<b>15,196,250</b>	<b>15,921,250</b>	<b>1,998,750</b>	<b>2,613,750</b>	<b>17,195,000</b>	<b>18,535,000</b>

As of December 31, 2013 the County had a total of \$17.2 million in bonded indebtedness outstanding. \$2.7 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 remaining \$14.5 million bonded indebtedness outstanding is from two bond issues which were sold in 2010. The first issue is the \$10,030,000 Build America Bonds Series 2010A general obligation bonds. These bonds financed 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 were used to pay the remaining costs of the renovation and expansion of the Courthouse.

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 \$53,530,933. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. Accordingly, as of December 31, 2013, 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 \$167.1 million dollars from the previous year for a new net total of \$1,861,945,488. There is some concern that the commercial and industrial value only makes up about 21% of the property tax base which puts a lot of burden on residential property taxpayers who make up about 65% of the tax base. The remaining 14% of the tax base is comprised of farm land, wind towers, and railroads.

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 slow crawl of the construction industry, development revenue will be limited and future property tax increases will need to be carefully considered. 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. 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.

One of the efforts of the County 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 2013, 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 Broadband Grant that was awarded to DeKalb County Government and completed by the end of 2013 will be a welcome asset for DCEDC to continue to recruit high-tech businesses to the County.

Another targeted goal for DCEDC during 2013 was to continue to identify 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 2014 financial year is well underway. The next budget to be developed will be the 2015 budget. It will be discussed in the early fall of 2014 for the fiscal year beginning January 1, 2015. The problems that were faced with the 2014 budget are anticipated to be at the forefront of the 2015 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns.

There was a 21.3% premium increase in health insurance rates in January of 2013, and a 10.7% increase in 2014. The County did offer a High Deductible Health Plan (HDHP) in addition to the PPO plan for 2013, and continued to do so in 2014. Employee participation in the HDHP plan was very low with only 10.4% of employees participating in the plan for 2013. The County did provide an incentive to entice employees towards the HDHP plan with 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. This incentive continues into 2014 with the amounts set at \$1,352 for single HDHP coverage and \$3,068 for the family coverage.

During 2014, the County will continue with its jail expansion planning that has been several years in the making and for which funding was approved as part of the \$10,030,000 Build America Bonds Series 2010A General Obligation Bonds. A portion of this bond issue was to finance preliminary design work for the expansion of the County Jail. It is anticipated that landfill host fees will be used to finance the construction and operation of the expanded jail, however, additional sources of revenue may need to be dedicated to the project in order to address all of the needs identified with current jail operations. The challenge will be to put together a construction and operating budget that will allow the County to address all of the critical needs identified, while simultaneously living within its financial constraints during the construction process, and finally providing a sufficient source of ongoing operating revenue once the jail is complete.

Overall, 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, 2013

	Primary Government			Component
	Governmental Activities	Business-Type Activities	Total	Unit Forest Preserve District
<b>ASSETS</b>				
Cash and investments	\$ 56,663,648	\$ 4,577,098	\$ 61,240,746	\$ 5,607,906
Receivables, net of allowance where applicable				
Property taxes	20,738,800	-	20,738,800	1,485,000
Accounts	3,212,067	3,386,073	6,598,140	26,193
Accrued interest	48,842	219	49,061	1,976
Other	238,959	-	238,959	-
Prepaid items	460,522	169,320	629,842	4,225
Inventory	-	14,823	14,823	-
Due from other governments	690,318	-	690,318	-
Restricted assets				
Cash and investments	80,383	241,148	321,531	-
Capital assets				
Not depreciated	6,848,856	8,320	6,857,176	3,984,385
Depreciated (net of accumulated depreciation)	70,341,371	6,459,628	76,800,999	623,156
<b>Total assets</b>	<b>159,323,766</b>	<b>14,856,629</b>	<b>174,180,395</b>	<b>11,732,841</b>
<b>LIABILITIES</b>				
Accounts payable	1,580,308	663,769	2,244,077	22,570
Accrued payroll	888,070	324,189	1,212,259	12,906
Accrued interest payable	28,044	6,807	34,851	-
Claims payable	156,056	627,559	783,615	-
Due to others	20,426	-	20,426	-
Unearned revenue	666,971	-	666,971	-
Noncurrent liabilities				
Due within one year	958,449	737,018	1,695,467	-
Due in more than one year	16,286,309	1,780,502	18,066,811	41,762
<b>Total liabilities</b>	<b>20,584,633</b>	<b>4,139,844</b>	<b>24,724,477</b>	<b>77,238</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unearned property taxes	20,738,800	-	20,738,800	1,485,000
<b>Total deferred inflows of resources</b>	<b>20,738,800</b>	<b>-</b>	<b>20,738,800</b>	<b>1,485,000</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>41,323,433</b>	<b>4,139,844</b>	<b>45,463,277</b>	<b>1,562,238</b>
<b>NET POSITION</b>				
Net investment in capital assets	62,223,925	4,429,272	66,653,197	4,607,541
Restricted for				
Debt service	1,468,682	234,341	1,703,023	-
Retirement	707,182	-	707,182	-
Public buildings	3,847,634	-	3,847,634	-
Specific purpose	1,069,862	-	1,069,862	1,062,077
Public safety	2,379,275	-	2,379,275	-
Highways and streets	14,003,725	-	14,003,725	-
Health and welfare	5,963,747	-	5,963,747	-
Tort and liability	2,145,992	-	2,145,992	-
Unrestricted	24,190,309	6,053,172	30,243,481	4,500,985
<b>TOTAL NET POSITION</b>	<b>\$ 118,000,333</b>	<b>\$ 10,716,785</b>	<b>\$ 128,717,118</b>	<b>\$ 10,170,603</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2013

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>PRIMARY GOVERNMENT</b>				
Governmental Activities				
General government	\$ 9,195,134	\$ 2,438,887	\$ 69,953	\$ 2,274,561
Public safety	21,823,736	5,189,451	764,834	104,190
Highways and streets	6,611,587	900,188	1,895,076	1,762,051
Health and welfare	7,582,941	911,830	2,197,596	-
Interest	656,044	-	230,546	-
Total governmental activities	45,869,442	9,440,356	5,158,005	4,140,802
Business-Type Activities				
Nursing home	14,490,428	14,551,676	-	290,665
Total business-type activities	14,490,428	14,551,676	-	290,665
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 60,359,870</b>	<b>\$ 23,992,032</b>	<b>\$ 5,158,005</b>	<b>\$ 4,431,467</b>
<b>COMPONENT UNIT</b>				
Forest Preserve District	\$ 837,357	\$ -	\$ -	\$ -

	Net (Expense) Revenue and Change in Net Position Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	\$ (4,411,733)	\$ -	\$ (4,411,733)	\$ -
(15,765,261)	-	(15,765,261)	-	
(2,054,272)	-	(2,054,272)	-	
(4,473,515)	-	(4,473,515)	-	
(425,498)	-	(425,498)	-	
(27,130,279)	-	(27,130,279)	-	
-	351,913	351,913	-	
-	351,913	351,913	-	
(27,130,279)	351,913	(26,778,366)	-	
-	-	-	(837,357)	
General Revenues				
Taxes				
Property	20,403,869	-	20,403,869	1,480,633
Replacement	593,226	-	593,226	13,893
Sales	4,924,858	-	4,924,858	-
Other	1,313	-	1,313	-
Intergovernmental	3,215,900	-	3,215,900	21,906
Investment income	131,837	27,115	158,952	15,197
Miscellaneous	1,146,607	30,078	1,176,685	66,502
Transfers	60,000	(60,000)	-	-
Total	30,477,610	(2,807)	30,474,803	1,598,131
SPECIAL ITEM	268,000	-	268,000	-
CHANGE IN NET POSITION	3,615,331	349,106	3,964,437	760,774
NET POSITION, JANUARY 1, 2013	114,448,111	10,367,679	124,815,790	9,409,829
Prior Period Adjustment	(63,109)	-	(63,109)	-
NET POSITION, JANUARY 1, 2013, RESTATED	114,385,002	10,367,679	124,752,681	9,409,829
<b>NET POSITION, DECEMBER 31, 2013</b>	<b>\$ 118,000,333</b>	<b>\$ 10,716,785</b>	<b>\$ 128,717,118</b>	<b>\$ 10,170,603</b>

See accompanying notes to financial statements.

**DEKALB COUNTY, ILLINOIS**

BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2013

	<b>General</b>	<b>Community Mental Health</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and investments	\$ 9,066,333	\$ 2,816,630	\$ 36,926,857	\$ 48,809,820
Receivables				
Property taxes	11,955,000	2,350,000	5,545,000	19,850,000
Accounts	1,875,274	-	1,330,998	3,206,272
Accrued interest	12,349	219	21,280	33,848
Other	206,730	-	32,229	238,959
Prepaid items	305,029	12,945	122,532	440,506
Due from other funds	106,500	-	1,000	107,500
Due from other governments	254,869	-	435,449	690,318
Advances to other funds	-	-	363,512	363,512
Restricted assets				
Cash and investments	-	-	80,383	80,383
<b>TOTAL ASSETS</b>	<b>\$ 23,782,084</b>	<b>\$ 5,179,794</b>	<b>\$ 44,859,240</b>	<b>\$ 73,821,118</b>

	General	Community Mental Health	Nonmajor Governmental Funds	Total Governmental Funds
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 663,065	\$ 107,098	\$ 743,517	\$ 1,513,680
Accrued payroll	667,792	4,601	215,677	888,070
Due to others	20,426	-	-	20,426
Due to other funds	1,000	-	106,500	107,500
Unearned revenue	50,500	-	204,100	254,600
Advances from other funds	-	-	363,512	363,512
Total liabilities	1,402,783	111,699	1,633,306	3,147,788
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property taxes	11,955,000	2,350,000	5,545,000	19,850,000
Total deferred inflows of resources	11,955,000	2,350,000	5,545,000	19,850,000
Total liabilities and deferred inflows of resources	13,357,783	2,461,699	7,178,306	22,997,788
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	305,029	12,945	122,532	440,506
Nonspendable - long-term receivables	-	-	363,512	363,512
Restricted for debt service	-	-	1,468,682	1,468,682
Restricted for retirement	-	-	707,182	707,182
Restricted for public buildings	-	-	3,847,634	3,847,634
Restricted for specific purpose	-	-	1,069,862	1,069,862
Restricted for public safety	-	-	2,379,275	2,379,275
Restricted for highways and streets	-	-	14,003,725	14,003,725
Restricted for health and welfare	-	2,705,150	3,258,597	5,963,747
Unrestricted				
Assigned for subsequent year budget	921,100	-	-	921,100
Assigned for capital purposes	-	-	10,662,553	10,662,553
Unassigned				
General Fund	9,198,172	-	-	9,198,172
Special revenue funds	-	-	(202,620)	(202,620)
Total fund balances	10,424,301	2,718,095	37,680,934	50,823,330
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 23,782,084</b>	<b>\$ 5,179,794</b>	<b>\$ 44,859,240</b>	<b>\$ 73,821,118</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, 2013

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<b>FUND BALANCES OF GOVERNMENTAL FUNDS</b>	\$ 50,823,330
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	77,190,227
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	(15,196,250)
Interest payable	(28,044)
Compensated absences	(1,996,993)
Net other postemployment benefit obligation	(38,206)
Unamortized bond premium	(13,309)
The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>7,259,578</u>
<b>NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 118,000,333</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, 2013

	<b>General</b>	<b>Community Mental Health</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 16,891,997	\$ 2,276,106	\$ 5,713,686	\$ 24,881,789
Licenses and permits	115,279	-	566,362	681,641
Intergovernmental	3,564,098	-	7,748,784	11,312,882
Charges for services	4,584,515	1	2,632,166	7,216,682
Fines and forfeits	687,704	-	141,175	828,879
Investment income	22,070	7,048	102,718	131,836
Miscellaneous	153,584	-	933,857	1,087,441
<b>Total revenues</b>	<b>26,019,247</b>	<b>2,283,155</b>	<b>17,838,748</b>	<b>46,141,150</b>
<b>EXPENDITURES</b>				
Current				
General government	6,881,664	-	1,201,044	8,082,708
Public safety	18,989,859	-	1,689,363	20,679,222
Highways and streets	-	-	5,745,315	5,745,315
Health and welfare	168,553	2,221,037	4,709,159	7,098,749
Debt service				
Principal	-	-	725,000	725,000
Interest and fiscal charges	-	-	662,418	662,418
Capital outlay	-	-	1,610,917	1,610,917
<b>Total expenditures</b>	<b>26,040,076</b>	<b>2,221,037</b>	<b>16,343,216</b>	<b>44,604,329</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(20,829)</b>	<b>62,118</b>	<b>1,495,532</b>	<b>1,536,821</b>

	<b>General</b>	<b>Community Mental Health</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	\$ -	\$ -	\$ 3,650	\$ 3,650
Transfers in	95,000	-	1,884,908	1,979,908
Transfers (out)	(1,096,200)	(54,297)	(769,411)	(1,919,908)
Total other financing sources (uses)	(1,001,200)	(54,297)	1,119,147	63,650
<b>SPECIAL ITEM</b>	-	-	268,000	268,000
<b>NET CHANGE IN FUND BALANCES</b>	(1,022,029)	7,821	2,882,679	1,868,471
<b>FUND BALANCES, JANUARY 1, 2013</b>	11,103,939	2,710,274	34,798,255	48,612,468
Prior period adjustment	342,391	-	-	342,391
<b>FUND BALANCES, JANUARY 1, 2013, RESTATED</b>	11,446,330	2,710,274	34,798,255	48,954,859
<b>FUND BALANCES, DECEMBER 31, 2013</b>	\$ 10,424,301	\$ 2,718,095	\$ 37,680,934	\$ 50,823,330

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, 2013

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<b>NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 1,868,471</b>
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	1,949,464
Contributions of capital assets are reported only in the statement of activities	1,970,495
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	731,374
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	(3,508,927)
Loss on disposal of capital assets	(21,207)
Change in compensated absences	(143,833)
Change in net other postemployment benefit obligation	(20,224)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>789,718</u>
<b>CHANGES IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b><u>\$ 3,615,331</u></b>

See accompanying notes to financial statements.

**DEKALB COUNTY, ILLINOIS**

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

December 31, 2013

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Nursing Home</b>	<b>Internal Service Funds</b>
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 4,577,098	\$ 7,853,828
Receivables		
Property taxes	-	888,800
Accounts	3,386,073	5,795
Accrued interest	219	14,994
Prepaid expenses	169,320	20,016
Inventory	14,823	-
Restricted assets		
Cash and investments	241,148	-
	8,388,681	8,783,433
<b>NONCURRENT ASSETS</b>		
None	-	-
<b>CAPITAL ASSETS</b>		
Not depreciated	8,320	-
Depreciated, net of accumulated depreciation	6,459,628	-
	6,467,948	-
Total capital assets	6,467,948	-
Total assets	14,856,629	8,783,433

(This statement is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

STATEMENT OF NET POSITION (Continued)  
 PROPRIETARY FUNDS

December 31, 2013

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Nursing Home</b>	<b>Internal Service Funds</b>
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 663,769	\$ 43,219
Accrued payroll	324,189	-
Claims payable	627,559	156,056
Flexible benefit payable	-	23,409
Unearned revenue	-	412,371
Compensated absences payable	95,768	-
Liabilities payable from restricted assets		
Interest payable	6,807	-
Revenue bonds payable	641,250	-
	<b>2,359,342</b>	<b>635,055</b>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences payable	383,076	-
Revenue bonds payable	1,397,426	-
	<b>1,780,502</b>	<b>-</b>
	<b>4,139,844</b>	<b>635,055</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned property taxes	-	888,800
	<b>-</b>	<b>888,800</b>
	<b>4,139,844</b>	<b>1,523,855</b>
<b>NET POSITION</b>		
Net investment in capital assets	4,429,272	-
Restricted for debt service	234,341	-
Restricted for tort and liability	-	2,145,992
Unrestricted	6,053,172	5,113,586
	<b>\$ 10,716,785</b>	<b>\$ 7,259,578</b>

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, 2013

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Nursing Home</b>	<b>Internal Service Funds</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 14,551,676	\$ 5,961,623
<b>OPERATING EXPENSES</b>		
Administration	1,971,529	-
Operations	11,830,291	6,239,332
Depreciation	577,856	-
Total operating expenses	14,379,676	6,239,332
OPERATING INCOME (LOSS)	172,000	(277,709)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Property taxes	-	1,041,478
Operating grant	-	4,200
Investment income	27,115	21,749
Loss on disposal of capital assets	(1,076)	-
Other income	30,078	-
Interest expense	(109,676)	-
Total non-operating revenues (expenses)	(53,559)	1,067,427
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	118,441	789,718
<b>TRANSFERS</b>		
Transfers (out)	(60,000)	-
Total transfers	(60,000)	-
<b>CONTRIBUTIONS</b>	290,665	-
CHANGE IN NET POSITION	349,106	789,718
NET POSITION, JANUARY 1, 2013	10,367,679	6,469,860
<b>NET POSITION, DECEMBER 31, 2013</b>	<b>\$ 10,716,785</b>	<b>\$ 7,259,578</b>

See accompanying notes to financial statements.

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS**

For the Year Ended December 31, 2013

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Nursing Home</b>	<b>Internal Service Funds</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 13,890,703	\$ 1,510,430
Receipts from interfund service transactions	-	4,462,076
Payments to suppliers	(4,775,253)	(6,171,481)
Payments to employees	(8,978,437)	-
	<hr/>	<hr/>
Net cash from operating activities	137,013	(198,975)
	<hr/>	<hr/>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipt of general property taxes	-	1,041,478
Receipt of operating grant	-	4,200
Transfers to other funds	(60,000)	-
	<hr/>	<hr/>
Net cash from noncapital financing activities	(60,000)	1,045,678
	<hr/>	<hr/>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on revenue bonds	(125,035)	-
Payment on revenue bonds	(615,000)	-
Payments for capital acquisition	(73,751)	-
	<hr/>	<hr/>
Net cash from capital and related financing activities	(813,786)	-
	<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Receipt of interest	26,898	8,376
	<hr/>	<hr/>
Net cash from investing activities	26,898	8,376
	<hr/>	<hr/>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(709,875)	855,079
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	5,528,121	6,998,749
	<hr/>	<hr/>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013</b>	<b>\$ 4,818,246</b>	<b>\$ 7,853,828</b>
	<hr/> <hr/>	<hr/> <hr/>

(This statement is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

STATEMENT OF CASH FLOWS (Continued)  
 PROPRIETARY FUNDS

For the Year Ended December 31, 2013

	<b>Business- Type Activities</b>	<b>Governmental Activities</b>
	<b>Nursing Home</b>	<b>Internal Service Funds</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 172,000	\$ (277,709)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	577,856	-
Receipts of miscellaneous income	30,078	-
Receipts of donations	277,605	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(968,656)	10,883
Prepaid expenses	87,206	(5,102)
Inventory	7,179	-
Accounts payable	(231,326)	20,179
Accrued payroll	25,865	-
Claims payable	183,510	50,849
Unearned revenue	-	1,925
Compensated absences payable	(24,304)	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 137,013</b>	<b>\$ (198,975)</b>
<b>NONCASH TRANSACTIONS</b>		
Contributions	\$ 13,060	\$ -
<b>TOTAL NONCASH TRANSACTIONS</b>	<b>\$ 13,060</b>	<b>\$ -</b>

See accompanying notes to financial statements.

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION**

December 31, 2013

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	<b>Agency Funds</b>
	<u>                    </u>
<b>ASSETS</b>	
Cash and investments	\$ 5,890,168
Receivables	
Accounts	99,136
Accrued interest	<u>681</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 5,989,985</u></u>
<b>LIABILITIES</b>	
Due to others	<u>\$ 5,989,985</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 5,989,985</u></u>

See accompanying notes to financial statements.

# DEKALB COUNTY, ILLINOIS

## NOTES TO FINANCIAL STATEMENTS

December 31, 2013

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### 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 while the related organizations are excluded from the County's reporting entity.

b. Component Units and Related Organizations

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

**DEKALB COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

b. Component Units and Related Organizations (Continued)

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

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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

c. Fund Accounting (Continued)

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.

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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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 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.

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).

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

“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, except for sales tax which use a 90-day period. 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 taxes owed to the state at year end on behalf of the County also are recognized as revenue. Fines and permit revenues are not susceptible to accrual because generally they are not measurable until received in cash.

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

The County reports unearned revenue and unavailable revenue on its financial statements. Unavailable revenues arise when a potential revenue does not meet 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.

**DEKALB COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

f. Cash and Investments (Continued)

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.

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.

**DEKALB COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

k. Capital Assets (Continued)

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

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, 2013 but have yet to be paid out is reported as 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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 has a target unassigned fund balance in the General Fund of 35% of expenditures.

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.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

n. Fund Balances/Net Position (Continued)

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.

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 assets 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 assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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 or in a single institution collateral pool. All of the County's deposits were covered by either FDIC or collateral at December 31, 2013.

**2. DEPOSITS AND INVESTMENTS (Continued)**

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.

**3. RECEIVABLES - PROPERTY TAXES**

Property taxes for 2012 attached as an enforceable lien on January 1, 2012, 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, 2013, and were payable in two installments on or about June 1, 2013 and September 1, 2013. The County collects such taxes and remits them periodically.

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 2013 tax levy has been recorded as receivable and unavailable revenue on the financial statements.

**DEKALB COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**4. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 4,773,946	\$ 197,115	\$ -	\$ 4,971,061
Land right of way	1,564,446	-	-	1,564,446
Construction in progress	12,297,585	313,349	12,297,585	313,349
Total capital assets not being depreciated	18,635,977	510,464	12,297,585	6,848,856
Capital assets being depreciated				
Land improvements	1,309,364	13,770,111	102,760	14,976,715
Buildings and improvements	42,501,294	144,661	-	42,645,955
Vehicles	3,800,521	204,237	124,070	3,880,688
Equipment	4,740,038	136,431	230,068	4,646,401
Intangibles	143,803	-	-	143,803
Infrastructure	48,166,377	1,451,640	-	49,618,017
Total capital assets being depreciated	100,661,397	15,707,080	456,898	115,911,579
Less accumulated depreciation for				
Land improvements	732,591	64,840	93,340	704,091
Buildings and improvements	13,468,101	1,203,459	-	14,671,560
Vehicles	2,334,266	408,117	112,283	2,630,100
Equipment	3,203,576	284,623	230,068	3,258,131
Intangibles	36,368	18,184	-	54,552
Infrastructure	22,722,070	1,529,704	-	24,251,774
Total accumulated depreciation	42,496,972	3,508,927	435,691	45,570,208
Total capital assets being depreciated, net	58,164,425	12,198,153	21,207	70,341,371
<b>GOVERNMENTAL ACTIVITIES</b>				
<b>CAPITAL ASSETS, NET</b>	<b>\$ 76,800,402</b>	<b>\$ 12,708,617</b>	<b>\$ 12,318,792</b>	<b>\$ 77,190,227</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	\$ 4,328	\$ -	\$ 8,320
Total capital assets not being depreciated	<u>3,992</u>	<u>4,328</u>	<u>-</u>	<u>8,320</u>
Capital assets being depreciated				
Improvements	927,196	34,768	-	961,964
Buildings	12,176,529	5,870	-	12,182,399
Furniture and fixtures	827,945	2,833	5,725	825,053
Equipment	954,998	39,012	32,592	961,418
Total capital assets being depreciated	<u>14,886,668</u>	<u>82,483</u>	<u>38,317</u>	<u>14,930,834</u>
Less accumulated depreciation for				
Improvements	424,438	63,180	-	487,618
Buildings	6,038,423	445,806	-	6,484,229
Furniture and fixtures	751,681	19,840	4,682	766,839
Equipment	716,049	49,030	32,559	732,520
Total accumulated depreciation	<u>7,930,591</u>	<u>577,856</u>	<u>37,241</u>	<u>8,471,206</u>
Total capital assets being depreciated, net	<u>6,956,077</u>	<u>(495,373)</u>	<u>1,076</u>	<u>6,459,628</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
CAPITAL ASSETS, NET	<u>\$ 6,960,069</u>	<u>\$ (491,045)</u>	<u>\$ 1,076</u>	<u>\$ 6,467,948</u>

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

<b>GOVERNMENTAL ACTIVITIES</b>	
General government	\$ 397,138
Public safety	895,676
Health and welfare	385,690
Highway and streets	<u>1,830,423</u>
<b>TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES</b>	<u><u>\$ 3,508,927</u></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:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
<b>GOVERNMENTAL ACTIVITIES</b>					
Compensated absences	\$ 1,853,160	\$ 329,149	\$ 185,316	\$ 1,996,993	\$ 199,699
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	871,250	-	205,000	666,250	213,750
General obligation alternate revenue source bonds					
Taxable Series 2010A	9,080,000	-	520,000	8,560,000	545,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	17,745	-	4,436	13,309	-
*Other postemployment benefit	17,982	20,224	-	38,206	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 17,810,137</b>	<b>\$ 349,373</b>	<b>\$ 914,752</b>	<b>\$ 17,244,758</b>	<b>\$ 958,449</b>
<b>BUSINESS-TYPE ACTIVITIES</b>					
Compensated absences	\$ 503,148	\$ 76,325	\$ 100,629	\$ 478,844	\$ 95,768
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	2,613,750	-	615,000	1,998,750	641,250
Unamortized bond premium	53,235	-	13,309	39,926	-
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 3,170,133</b>	<b>\$ 76,325</b>	<b>\$ 728,938</b>	<b>\$ 2,517,520</b>	<b>\$ 737,018</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
2014	\$ 855,000	\$ 108,913	\$ 963,913
2015	885,000	74,712	959,712
2016	925,000	39,313	964,313
<b>TOTAL</b>	<b>\$ 2,665,000</b>	<b>\$ 222,938</b>	<b>\$ 2,887,938</b>

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

Fiscal Year	Lease Payments
2014	\$ 971,812
2015	967,012
2016	969,656
Total lease payments	2,908,480
Less interest and expenses	(243,480)
<b>NET LEASE RECEIVABLE</b>	<b>\$ 2,665,000</b>

**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 \$21,252,783 as of December 31, 2013. The current year principal and interest payment of \$1,146,990 was 18.57% of the total pledged revenue of \$6,174,973.

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
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>\$8,560,000</b>	<b>\$ 2,308,265</b>	<b>\$10,868,265</b>	<b>\$ 5,970,000</b>	<b>\$ 4,414,518</b>	<b>\$10,384,518</b>

**DEKALB COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**6. INDIVIDUAL FUND DISCLOSURES**

Due from/to other funds at December 31, 2013 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General Nonmajor Governmental	\$ 106,500	\$ 1,000
Nonmajor Governmental General	<u>1,000</u>	<u>106,500</u>
TOTAL	<u>\$ 107,500</u>	<u>\$ 107,500</u>

Advances from/to other funds at December 31, 2013 consisted of the following:

	<u>Advance From</u>	<u>Advance To</u>
Nonmajor Governmental Nonmajor Governmental	\$ 363,512	\$ 363,512
TOTAL	<u>\$ 363,512</u>	<u>\$ 363,512</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 2013, a payment of \$149,357 was made.

Transfers from/to other funds at December 31, 2013 consist of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
General Community Mental Health Nonmajor Governmental	\$ 35,000 60,000	\$ - 1,096,200
Community Mental Health General Nonmajor Governmental	- -	35,000 19,297
Nursing Home Nonmajor Governmental	-	60,000
Nonmajor Governmental General Community Mental Health Nursing Home Nonmajor Governmental	1,096,200 19,297 60,000 709,411	60,000 - - 709,411
TOTAL	<u>\$ 1,979,908</u>	<u>\$ 1,979,908</u>

**6. INDIVIDUAL FUND DISCLOSURES (Continued)**

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

- \$1,096,200 was transferred from the General Fund to the nonmajor governmental funds, consisting of \$572,700 transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$384,000 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 Fund. \$77,500 was transferred to the Court Security Fund for operating costs. \$12,000 was transferred to the History Room Fund that is used for a small salary and benefits for a part-time director. These transfers will not be repaid.

As of December 31, 2013, the Public Building Commission Lease Fund had a deficit fund balance of \$202,620.

**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, 2013.

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, 2013.

**DEKALB COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. RISK MANAGEMENT (Continued)**

Changes in the Tort and Liability Insurance Fund and Nursing Home Fund claims payable in fiscal year 2013 and 2012 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,
2013	\$ 549,256	\$ 403,318	\$ 168,959	\$ 783,615
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. The range of potential exposure faced by the County from these lawsuits is estimated from \$330,000 - \$4,100,000.

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).

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

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 (IMRF - County)

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

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

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, 2013 was 12.07% 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.

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

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

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

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by 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, 2013 was 22.26% 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, 2011	December 31, 2011
Actuarial cost method	Entry-age Normal	Entry-age Normal

**DEKALB COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

b. Annual Pension Costs (Continued)

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

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

**DEKALB COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

**9. EMPLOYEE RETIREMENT SYSTEMS (Continued)**

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2011	\$ 2,011,557	\$ 1,399,234
	2012	2,039,589	1,505,278
	2013	2,108,638	1,632,830
Actual contribution	2011	\$ 2,011,612	\$ 1,410,854
	2012	2,039,589	1,505,278
	2013	2,108,638	1,632,830
Percentage of APC contributed	2011	100.00%	100.83%
	2012	100.00%	100.00%
	2013	100.00%	100.00%
Net pension obligation (NPO)	2011	\$ -	\$ -
	2012	-	-
	2013	-	-

c. Funded Status

The funded status of the plans as of December 31, 2013 is based on actuarial valuations performed as of December 31, 2013 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)	\$ 48,795,452	\$ 28,985,382
Actuarial value of plan assets	39,992,870	18,526,532
Unfunded actuarial accrued liability (UAAL)	8,802,582	10,458,850
Funded ratio (actuarial value of plan assets/AAL)	81.96%	63.92%
Covered payroll (active plan members)	\$ 17,470,078	\$ 7,335,266
UAAL as a percentage of covered payroll	50.39%	142.58%

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 \$638 to \$896 monthly for single coverage and \$1,276 to \$2,074 monthly for family coverage which is equal to the premium for the coverage.

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 (most recent available), 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>
<b>TOTAL</b>	<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.

**DEKALB COUNTY, ILLINOIS**  
 NOTES TO FINANCIAL STATEMENTS (Continued)

**10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

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 2011, 2012 and 2013 is as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2011	\$ 56,485	\$ 20,995	37.20%	\$ 48,033
December 31, 2012	56,378	53,712	95.27%	17,982
December 31, 2013	68,608	48,384	70.52%	38,206

The net OPEB obligation as of December 31, 2013 was calculated as follows:

	County
Annual required contribution	\$ 68,488
Interest on net OPEB obligation	719
Adjustment to annual required contribution	(599)
Annual OPEB cost	68,608
Contributions made	48,384
Increase (decrease) in net OPEB obligation	20,224
Net OPEB obligation, beginning of year	17,982
<b>NET OPEB OBLIGATION, END OF YEAR</b>	<b>\$ 38,206</b>

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

	County
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)	0.00%
Covered payroll (active plan members)	\$ 25,959,404
UAAL as a percentage of covered payroll	2.7%

**10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)**

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

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.

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 (most recent available), 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 advance 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, 2013 was 30 years.

**11. SUBSEQUENT EVENT**

On November 20, 2013, the County, as part of the budget process, voted to go back to being self-insured for health insurance, effective January 1, 2014.

**12. SPECIAL ITEM**

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 agreement was effective January 1, 2013, therefore, the County recognized the \$268,000 as a special item during the fiscal year ended December 31, 2013.

**DEKALB COUNTY, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**13. RESTATEMENT**

Net position of governmental activities was restated by \$63,109 and fund balance in the General Fund was restated by \$342,391 due to a change in revenue recognition in accordance with GASB Statement No. 33 related to derived tax revenue to recognize sales tax revenue using the liability method and local use tax using the voucher method which are the preferred methods as defined by GASB Statement No. 33.

**14. DEKALB COUNTY FOREST PRESERVE DISTRICT**

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.

a. 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 the County.

b. 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.

c. 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.

**14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)**

Summary of Significant Accounting Policies (Continued)

c. 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.

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

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

The District reports 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.

e. 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.

**14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)**

Summary of Significant Accounting Policies (Continued)

e. Cash and Investments (Continued)

Investments

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

f. 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 from/to other funds” (i.e., the current portion of interfund loans) or “advances from/to 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.

g. 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.

h. 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.

**DEKALB COUNTY, ILLINOIS**  
**NOTES TO FINANCIAL STATEMENTS (Continued)**

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**14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)**

Summary of Significant Accounting Policies (Continued)

h. Capital Assets (Continued)

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

i. 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, 2013, 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.

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.

j. 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.

**14. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)**

Summary of Significant Accounting Policies (Continued)

k. 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.

l. 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 assets 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 assets 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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ 17,523,000	\$ 17,523,000	\$ 16,891,997
Licenses and permits	116,300	116,300	115,279
Intergovernmental	3,290,400	3,290,400	3,564,098
Charges for services	4,569,900	4,569,900	4,584,515
Fines and forfeits	851,500	851,500	687,704
Investment income	37,000	37,000	22,070
Miscellaneous	134,600	134,600	153,584
	<hr/>	<hr/>	<hr/>
Total revenues	26,522,700	26,522,700	26,019,247
<b>EXPENDITURES</b>			
General government	7,071,000	7,196,000	6,881,664
Public safety	19,307,300	19,505,300	18,989,859
Health and welfare	181,000	181,000	168,553
	<hr/>	<hr/>	<hr/>
Total expenditures	26,559,300	26,882,300	26,040,076
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<hr/>	<hr/>	<hr/>
	(36,600)	(359,600)	(20,829)
<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	40,000	40,000	35,000
Opportunity	10,000	10,000	10,000
Probation	5,000	5,000	5,000
Medical insurance	153,000	153,000	-
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(384,000)	(384,000)	(384,000)
History room	(12,000)	(12,000)	(12,000)
Court security	-	(77,500)	(77,500)
Asset replacement	(622,900)	(622,900)	(572,700)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(815,900)	(893,400)	(1,001,200)
<b>NET CHANGE IN FUND BALANCE</b>			
	<hr/>	<hr/>	<hr/>
	\$ (852,500)	\$ (1,253,000)	(1,022,029)
<b>FUND BALANCE, JANUARY 1, 2013</b>			
			11,103,939
Prior period adjustment			
			<hr/>
			342,391
<b>FUND BALANCE, JANUARY 1, 2013, RESTATED</b>			
			<hr/>
			11,446,330
<b>FUND BALANCE, DECEMBER 31, 2013</b>			
			<hr/>
			\$ 10,424,301

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,295,000	\$ 2,295,000	\$ 2,276,106
Charges for services			
Building rental	-	-	1
Investment income	15,000	15,000	7,048
Total revenues	<u>2,310,000</u>	<u>2,310,000</u>	<u>2,283,155</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	145,900	133,900	107,322
Capital improvements	59,000	19,000	16,113
Commodities and services	2,061,100	2,113,100	2,094,666
Supplies and materials	3,000	3,000	2,936
Total expenditures	<u>2,269,000</u>	<u>2,269,000</u>	<u>2,221,037</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>41,000</u>	<u>41,000</u>	<u>62,118</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(40,000)	(40,000)	(35,000)
Drug court	-	-	(18,297)
Asset replacement	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>(41,000)</u>	<u>(41,000)</u>	<u>(54,297)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>7,821</u>
FUND BALANCE, JANUARY 1, 2013			<u>2,710,274</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 2,718,095</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)</b>
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%
2013	39,992,870	48,795,452	81.96%	8,802,582	17,470,078	50.39%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
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%
2013	18,526,532	28,985,382	63.92%	10,458,850	7,335,266	142.58%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
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%
2013	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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%
2013	2,108,638	2,108,638	100.00%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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%
2013	1,632,830	1,632,830	100.00%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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%
2013	48,384	68,488	70.65%

(See independent auditor's report.)

# DEKALB COUNTY, ILLINOIS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2013

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### 1. BUDGETS

All departments of the County submit requests for appropriation to the County's Finance Director 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	\$ 1,844
Circuit Clerk Operations and Administration	877
Community Services	11,056



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**



# MAJOR GOVERNMENTAL FUNDS

STATE OF CALIFORNIA  
DEPARTMENT OF FINANCE

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>TAXES</b>			
Property taxes - corporate	\$ 11,327,000	\$ 11,327,000	\$ 11,264,660
Property taxes - FICA/IMRF	200,000	200,000	99,341
Replacement taxes	560,000	560,000	593,226
Mobile home tax	10,000	10,000	8,599
Sales tax (.01)	275,000	275,000	341,736
Sales tax (.0025)	4,900,000	4,900,000	4,318,888
Local use tax	250,000	250,000	264,234
Games tax	1,000	1,000	1,313
<b>Total taxes</b>	<b>17,523,000</b>	<b>17,523,000</b>	<b>16,891,997</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	18,000	18,000	20,250
Beer and liquor licenses	3,000	3,000	6,000
Landfill licenses	200	200	200
Franchise fees	50,000	50,000	52,078
Building permits	45,000	45,000	36,331
Raffle permits	-	-	60
Temporary sign permits	100	100	360
<b>Total licenses and permits</b>	<b>116,300</b>	<b>116,300</b>	<b>115,279</b>
<b>INTERGOVERNMENTAL</b>			
TIF surplus	280,000	280,000	286,819
State income tax	1,600,000	1,600,000	1,515,815
Federal grants	893,000	893,000	1,138,602
State grants	517,400	517,400	622,862
<b>Total intergovernmental</b>	<b>3,290,400</b>	<b>3,290,400</b>	<b>3,564,098</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,820,000	1,820,000	1,606,861
Passport fees	13,000	13,000	15,775
Marriage licenses	16,000	16,000	17,880
Civil union licenses	300	300	270
Revenue stamps	140,000	140,000	167,852
Copying services	42,700	42,700	44,069
Early voting	4,000	4,000	-
GIS recording fee	190,000	190,000	201,549
Assessments	4,000	4,000	489
Administrative fees	7,000	7,000	4,925
Regional plan commission	7,000	7,000	7,000
Contract policing	60,000	60,000	66,326
Recordings	240,000	240,000	386,847
Work release	8,000	8,000	6,805
Prisoner detention	3,000	3,000	540
Police communications	132,000	132,000	130,829
Zoning hearing fees	8,000	8,000	6,310
Communication contracts	1,018,000	1,018,000	1,024,000
Electronic monitoring	40,000	40,000	46,561

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CHARGES FOR SERVICES (Continued)</b>			
Choices diversion program	\$ 15,000	\$ 15,000	\$ 9,385
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,715
Private pay	1,000	1,000	240
Interstate transfer	800	800	995
Victim impact panel	15,000	15,000	30,232
Copying services	1,200	1,200	1,100
Sale of stock paper	12,500	12,500	10,022
In-house copies	27,000	27,000	31,317
In-house printing	35,000	35,000	33,358
Workers' compensation salary	-	-	14,538
Building reinspection	400	400	50
Police special event reimbursements	40,000	40,000	54,946
Police partnerships	500,000	500,000	499,763
Community outreach building rental	85,000	85,000	85,000
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Telephone/data lines	40,000	40,000	37,500
Settlements	-	-	659
Medical costs	30,000	30,000	25,149
	<hr/>	<hr/>	<hr/>
Total charges for services	4,569,900	4,569,900	4,584,515
<b>FINES AND FORFEITS</b>			
Traffic fines	480,000	480,000	360,408
Criminal fines	275,000	275,000	245,494
Court system fees	70,000	70,000	60,378
Zoning violation fees	1,500	1,500	2,700
Bond fees	10,000	10,000	6,904
Drug fines	15,000	15,000	11,820
	<hr/>	<hr/>	<hr/>
Total fines and forfeits	851,500	851,500	687,704
	<hr/>	<hr/>	<hr/>
<b>INVESTMENT INCOME</b>	37,000	37,000	22,070
<b>MISCELLANEOUS</b>			
Telecommunications commission	16,000	16,000	18,432
E-911	25,000	25,000	25,000
Tower rental	36,000	36,000	36,780
Sale of publications	-	-	12
Prisoner - transportation	3,000	3,000	3,983
Prepaid judicial copies	1,000	1,000	2,606
Client reimbursement	26,600	26,600	3,337
Other miscellaneous	27,000	27,000	63,434
	<hr/>	<hr/>	<hr/>
Total miscellaneous	134,600	134,600	153,584
	<hr/>	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	\$ 26,522,700	\$ 26,522,700	\$ 26,019,247

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
Information management office			
Charges for services			
GIS recording fee	\$ 190,000	\$ 190,000	\$ 201,549
Information and technology services	500	500	5,500
Total charges for services	<u>190,500</u>	<u>190,500</u>	<u>207,049</u>
Miscellaneous			
E-911	25,000	25,000	25,000
Other miscellaneous	500	500	-
Total miscellaneous	<u>25,500</u>	<u>25,500</u>	<u>25,000</u>
Total information management office	<u>216,000</u>	<u>216,000</u>	<u>232,049</u>
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	3,000	3,000	6,000
Raffle permits	-	-	60
Landfill licenses	200	200	200
Total licenses and permits	<u>3,200</u>	<u>3,200</u>	<u>6,260</u>
Charges for services			
Marriage licenses	16,000	16,000	17,880
Civil union licenses	300	300	270
Office fees	45,000	45,000	34,469
Passport fees	13,000	13,000	15,775
Revenue stamps	140,000	140,000	167,852
Copying services	42,500	42,500	43,892
Recordings	240,000	240,000	386,847
Total charges for services	<u>496,800</u>	<u>496,800</u>	<u>666,985</u>
Miscellaneous	-	-	21
Total county clerk and recorder	<u>500,000</u>	<u>500,000</u>	<u>673,266</u>
Treasurer			
Charges for services			
Office fees	26,000	26,000	15,026
E-911 contract	9,000	9,000	8,500
Total charges for services	<u>35,000</u>	<u>35,000</u>	<u>23,526</u>
Investment income			
Interest	35,000	35,000	20,250
Interest - government	-	-	1,007
Total investment income	<u>35,000</u>	<u>35,000</u>	<u>21,257</u>
Total treasurer	<u>70,000</u>	<u>70,000</u>	<u>44,783</u>

(This schedule is continued on the following pages.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 38,000	\$ 38,000	\$ 40,380
Charges for services			
Assessments	4,000	4,000	489
Miscellaneous			
Other miscellaneous	1,000	1,000	34
Total supervisor of assessments	<u>43,000</u>	<u>43,000</u>	<u>40,903</u>
Elections			
Intergovernmental			
Salary reimbursements	15,000	15,000	11,291
Charges for services			
Early voting	4,000	4,000	-
Copying services	200	200	176
Miscellaneous	-	-	280
Total charges for services	<u>4,200</u>	<u>4,200</u>	<u>456</u>
Total elections	<u>19,200</u>	<u>19,200</u>	<u>11,747</u>
Planning and zoning			
Licenses and permits			
Building permits	45,000	45,000	36,331
Temporary sign permits	100	100	360
Total licenses and permits	<u>45,100</u>	<u>45,100</u>	<u>36,691</u>
Intergovernmental			
Federal grant - capital	-	-	52,082
Charges for services			
Building reinspection	400	400	50
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	8,000	8,000	6,310
Copying services	-	-	1
Total charges for services	<u>15,400</u>	<u>15,400</u>	<u>13,361</u>
Fines and forfeits			
Code violations	1,500	1,500	2,700
Miscellaneous			
Sale of publications	-	-	12
Other miscellaneous	-	-	250
Total miscellaneous	<u>-</u>	<u>-</u>	<u>262</u>
Total planning and zoning	<u>62,000</u>	<u>62,000</u>	<u>105,096</u>

(This schedule is continued on the following pages.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Other			
Taxes			
Property taxes - corporate	\$ 11,327,000	\$ 11,327,000	\$ 11,264,660
Property taxes - FICA/IMRF	200,000	200,000	99,341
Replacement taxes	560,000	560,000	593,226
Mobile home tax	10,000	10,000	8,599
TIF surplus	280,000	280,000	286,819
Sales tax (.01)	275,000	275,000	341,736
Sales tax (.0025)	4,900,000	4,900,000	4,318,888
Local use tax	250,000	250,000	264,234
Games tax	1,000	1,000	1,313
Total taxes	<u>17,803,000</u>	<u>17,803,000</u>	<u>17,178,816</u>
Licenses and permits			
Franchise fees	50,000	50,000	52,078
Intergovernmental			
State income tax	1,600,000	1,600,000	1,515,815
5311 VAC grant	750,000	750,000	931,416
Total intergovernmental	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,447,231</u>
Miscellaneous			
Sale of property	2,000	2,000	-
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	20,000	20,000	11,924
Telephone	40,000	40,000	37,500
Settlements	-	-	659
Reimbursements	-	-	40,915
Other miscellaneous	2,000	2,000	196
Total miscellaneous	<u>69,000</u>	<u>69,000</u>	<u>95,852</u>
Total other	<u>20,272,000</u>	<u>20,272,000</u>	<u>19,773,977</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,100
Sale of stock paper	12,500	12,500	10,022
In-house copies	27,000	27,000	31,317
In-house printing	35,000	35,000	33,358
Workers compensation salary	-	-	14,538
Total charges for services	<u>75,700</u>	<u>75,700</u>	<u>90,335</u>
Total facilities management	<u>75,700</u>	<u>75,700</u>	<u>90,335</u>

(This schedule is continued on the following pages.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Community outreach building			
Charges for services			
Building rental	\$ 85,000	\$ 85,000	\$ 85,000
	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
Total community outreach building			
	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>
Total general government	21,342,900	21,342,900	21,057,156
	<u>21,342,900</u>	<u>21,342,900</u>	<u>21,057,156</u>
<b>PUBLIC SAFETY</b>			
Sheriff's merit commission			
Charges for services			
Administration fees	7,000	7,000	4,925
	<u>7,000</u>	<u>7,000</u>	<u>4,925</u>
Total sheriff's merit commission	7,000	7,000	4,925
	<u>7,000</u>	<u>7,000</u>	<u>4,925</u>
Circuit clerk			
Charges for services			
Office fees	700,000	700,000	587,997
County fees	650,000	650,000	601,953
Total charges for services	<u>1,350,000</u>	<u>1,350,000</u>	<u>1,189,950</u>
Fines and forfeits			
Traffic fines	480,000	480,000	360,408
Criminal fines	275,000	275,000	245,494
Drug fines	15,000	15,000	11,820
Total fines and forfeits	<u>770,000</u>	<u>770,000</u>	<u>617,722</u>
Investment income			
Interest	2,000	2,000	816
	<u>2,000</u>	<u>2,000</u>	<u>816</u>
Total circuit clerk	2,122,000	2,122,000	1,808,488
	<u>2,122,000</u>	<u>2,122,000</u>	<u>1,808,488</u>
Judiciary			
Intergovernmental			
SVPICA professional services grant	-	-	5,406
	<u>-</u>	<u>-</u>	<u>5,406</u>
Fines and forfeits			
Court system fees	70,000	70,000	60,378
	<u>70,000</u>	<u>70,000</u>	<u>60,378</u>
Miscellaneous			
Prepaid judicial copies	1,000	1,000	2,606
Parenting class sanction	-	-	50
Total miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>2,656</u>
Total judiciary	71,000	71,000	68,440
	<u>71,000</u>	<u>71,000</u>	<u>68,440</u>

(This schedule is continued on the following pages.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Court services			
Intergovernmental			
State grant - operating	\$ 165,000	\$ 165,000	\$ 240,579
State aid	5,000	5,000	-
Total intergovernmental	<u>170,000</u>	<u>170,000</u>	<u>240,579</u>
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,715
Private pay	1,000	1,000	240
Interstate transfer	800	800	995
Victim impact panel	15,000	15,000	30,232
Total charges for services	<u>25,800</u>	<u>25,800</u>	<u>42,182</u>
Total court services	<u>195,800</u>	<u>195,800</u>	<u>282,761</u>
Coroner			
Licenses and permits			
Cremation permits	18,000	18,000	20,250
Intergovernmental			
State grant - operating	-	-	4,625
Charges for services			
Office fees	-	-	613
Miscellaneous			
Donations	-	-	3,031
Total coroner	<u>18,000</u>	<u>18,000</u>	<u>28,519</u>
Sheriff			
Intergovernmental			
Federal grant - operating - public safety	2,000	2,000	-
State sheriff schooling	8,000	8,000	188
Total intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>188</u>
Charges for services			
Office fees	300,000	300,000	282,959
Contract policing	60,000	60,000	66,326
Special event salary reimbursement	40,000	40,000	54,946
Police partnerships	500,000	500,000	499,765
Total charges for services	<u>900,000</u>	<u>900,000</u>	<u>903,996</u>
Miscellaneous			
Tower rental	36,000	36,000	36,780
Total sheriff	<u>946,000</u>	<u>946,000</u>	<u>940,964</u>

(This schedule is continued on the following pages.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's communication			
Intergovernmental			
State sheriff schooling	\$ -	\$ -	\$ 125
Charges for services			
Police communications	132,000	132,000	130,829
Communication contracts	1,018,000	1,018,000	1,024,000
Total charges for services	1,150,000	1,150,000	1,154,829
Miscellaneous			
Other miscellaneous	-	-	99
Total sheriff's communication	1,150,000	1,150,000	1,155,053
Sheriff's corrections			
Intergovernmental			
Social security incentive program	2,000	2,000	7,600
State sheriff schooling	10,000	10,000	10,493
Total intergovernmental	12,000	12,000	18,093
Charges for services			
Electronic monitoring	40,000	40,000	46,561
Work release	8,000	8,000	6,805
Prisoner detention	3,000	3,000	540
Medical costs	30,000	30,000	25,148
Total charges for services	81,000	81,000	79,054
Fines and forfeits			
Bond fees	10,000	10,000	6,904
Miscellaneous			
Telecommunications commission	16,000	16,000	18,432
Prisoner - transportation	3,000	3,000	3,983
Total miscellaneous	19,000	19,000	22,415
Total sheriff's corrections	122,000	122,000	126,466

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
State's attorney			
Intergovernmental			
State grant - operating	\$ 155,000	\$ 155,000	\$ 172,677
State aid - IV program	84,000	84,000	82,427
State grant - victim witness	21,000	21,000	22,275
Total intergovernmental	<u>260,000</u>	<u>260,000</u>	<u>277,379</u>
Charges for services			
Office fees	90,000	90,000	75,343
Fines and forfeits			
Choices diversion program	15,000	15,000	9,385
Miscellaneous			
Other miscellaneous	1,000	1,000	1,133
Total state's attorney	<u>366,000</u>	<u>366,000</u>	<u>363,240</u>
Public defender			
Miscellaneous			
Client reimbursement	26,600	26,600	3,337
Intergovernmental			
State reimbursement	98,400	98,400	107,222
Total public defender	<u>125,000</u>	<u>125,000</u>	<u>110,559</u>
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	36,456
Total emergency services	<u>32,000</u>	<u>32,000</u>	<u>36,456</u>
Local emergency plan commission			
Intergovernmental			
State grant - operating	25,000	25,000	36,220
Total local emergency plan commission	<u>25,000</u>	<u>25,000</u>	<u>36,220</u>
Total public safety	<u>5,179,800</u>	<u>5,179,800</u>	<u>4,962,091</u>
<b>TOTAL REVENUES</b>	<u>\$ 26,522,700</u>	<u>\$ 26,522,700</u>	<u>\$ 26,019,247</u>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
County board	\$ 427,300	\$ 447,300	\$ 442,234
Finance	636,500	636,500	512,111
County clerk and recorder	518,000	532,000	530,988
Regional superintendent of schools	104,000	104,000	95,753
Treasurer	325,600	325,600	298,481
Supervisor of assessments	482,500	482,500	453,769
Elections	354,000	445,000	444,052
Planning and zoning	468,500	468,500	484,305
Information management office	846,000	846,000	822,192
Other	1,293,800	1,293,800	1,374,950
Facilities management	1,586,800	1,586,800	1,434,106
Community outreach building	110,000	110,000	70,723
 Total general government	 7,153,000	 7,278,000	 6,963,664
 Less chargebacks to other funds	 (82,000)	 (82,000)	 (82,000)
 Net general government	 7,071,000	 7,196,000	 6,881,664
<b>PUBLIC SAFETY</b>			
Circuit clerk	1,206,900	1,206,900	1,178,077
Judiciary	521,200	582,200	580,043
Court services	1,234,000	1,234,000	1,164,762
Jury commission	123,000	130,000	129,347
Coroner	220,000	231,000	229,544
Sheriff	6,015,200	6,049,200	6,043,142
Sheriff's auxiliary	8,000	8,000	4,515
Sheriff's merit commission	27,500	31,500	29,645
Sheriff's communication	2,683,500	2,683,500	2,519,404
Sheriff's corrections	4,285,500	4,352,500	4,325,918
State's attorney	1,769,900	1,769,900	1,729,876
Public defender	1,044,000	1,044,000	880,985
Emergency services	143,000	143,000	137,922
Local emergency plan commission	26,600	40,600	36,679
 Total public safety	 19,308,300	 19,506,300	 18,989,859
 Less chargebacks to other funds	 (1,000)	 (1,000)	 -
 Net public safety	 19,307,300	 19,505,300	 18,989,859
<b>HEALTH AND WELFARE</b>			
Public health	181,000	181,000	168,553
 Total public health	 181,000	 181,000	 168,553
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,559,300</b>	<b>\$ 26,882,300</b>	<b>\$ 26,040,076</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT</b>			
County board			
Salaries and benefits			
Salaries	\$ 228,000	\$ 246,000	\$ 246,763
Board and commissions	74,000	74,000	66,225
Overtime	7,400	7,400	4,529
Longevity pay	2,000	2,000	3,300
Deferred compensation	8,000	8,000	7,792
FICA	25,000	25,000	21,410
IMRF	23,000	23,000	25,043
Insurance buyout	-	-	2,800
HSA benefit	-	-	6,216
Health insurance	22,000	24,000	24,696
Life insurance	400	400	423
Unemployment insurance	200	200	211
Total salaries and benefits	<u>390,000</u>	<u>410,000</u>	<u>409,408</u>
Capital improvements			
Office furniture and small equipment	1,000	1,000	-
Computer equipment	-	-	535
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>535</u>
Commodities and services			
Registrations	-	-	1,395
Travel	9,500	9,500	4,906
Meetings	400	400	551
Memberships	5,500	5,500	6,885
Public notices	1,000	1,000	927
Maintenance - vehicles	800	800	-
Telephone	1,200	1,200	1,496
Professional services	-	-	369
Postage	500	500	146
Commercial services	100	100	228
Employee recognition	-	-	965
Special programs	2,000	2,000	710
In-house copies	1,300	1,300	453
Per diem and expenses	9,000	9,000	8,007
Total commodities and services	<u>31,300</u>	<u>31,300</u>	<u>27,038</u>
Supplies and materials			
Supplies	5,000	5,000	5,253
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>5,253</u>
Total County Board	<u>\$ 427,300</u>	<u>\$ 447,300</u>	<u>\$ 442,234</u>
Finance			
Salaries and benefits			
Salaries	\$ 397,000	\$ 397,000	\$ 327,645
Overtime	6,000	6,000	5,635
Longevity pay	10,500	10,500	9,122
Deferred compensation	7,000	7,000	-
FICA	32,000	32,000	23,567
IMRF	44,000	44,000	35,168
HSA benefit	-	-	9,666
Health insurance	88,000	88,000	60,367
Life insurance	1,500	1,500	1,015
Unemployment insurance	1,000	1,000	774
Total salaries and benefits	<u>587,000</u>	<u>587,000</u>	<u>472,959</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,090
School of instruction	1,500	1,500	1,523
Recruitment	-	-	400
Meetings - hosting	200	200	-
Public notices	200	200	84
Memberships	1,200	1,200	1,864
Maintenance - equipment	500	500	-
Maintenance - software	24,000	24,000	19,294
Telephone	1,200	1,200	727
Flexible benefits program	5,600	5,600	4,517
Postage	4,000	4,000	3,450
In-house copies	1,500	1,500	746
Commercial services	2,500	2,500	1,353
Total commodities and services	<u>45,400</u>	<u>45,400</u>	<u>35,048</u>
Supplies and materials			
Supplies	4,000	4,000	3,801
Periodicals and subscriptions	100	100	303
Total supplies and materials	<u>4,100</u>	<u>4,100</u>	<u>4,104</u>
Total finance	<u>\$ 636,500</u>	<u>\$ 636,500</u>	<u>\$ 512,111</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 290,000	\$ 290,000	\$ 287,206
Overtime	-	-	11,256
Longevity pay	7,000	7,000	5,596
Deferred compensation	3,000	3,000	2,340
FICA	23,000	23,000	21,695
IMRF	32,000	34,000	33,148
Insurance buyout	-	6,000	2,800
Health insurance	97,000	97,000	96,404
Life insurance	1,000	1,000	1,114
HSA benefit	-	1,000	456
Unemployment insurance	1,000	1,000	594
Total salaries and benefits	<u>454,000</u>	<u>463,000</u>	<u>462,609</u>
Capital improvements			
Office furniture and small equipment	-	8,000	7,576
Total capital improvements	<u>-</u>	<u>8,000</u>	<u>7,576</u>
Commodities and services			
Travel	-	-	1,027
School of instruction	500	500	390
Memberships	500	500	1,853
Maintenance - equipment	15,000	15,000	7,684
Postage	7,000	7,000	13,555
In-house copies	10,000	10,000	4,922
Vital records	25,000	22,000	1,546
Total commodities and services	<u>58,000</u>	<u>55,000</u>	<u>30,977</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
County clerk and recorder (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 29,826
Books and subscriptions	4,000	4,000	-
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>29,826</u>
Total county clerk and recorder	<u>\$ 518,000</u>	<u>\$ 532,000</u>	<u>\$ 530,988</u>
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 37,500	\$ 37,500	\$ 37,627
Part-time	17,500	15,500	7,355
Longevity pay	2,000	2,000	2,118
FICA	4,500	4,500	3,396
IMRF	3,000	3,000	4,135
Health insurance	8,000	8,000	8,064
Life insurance	200	200	169
Unemployment insurance	300	300	177
Total salaries and benefits	<u>73,000</u>	<u>71,000</u>	<u>63,041</u>
Commodities and services			
Travel	8,000	8,000	8,223
Memberships	2,000	2,000	2,044
Postage	1,400	1,400	1,400
Telephone	1,500	1,500	1,500
Rental of space	12,000	12,000	12,000
Rental of equipment	3,900	5,900	6,042
Total commodities and services	<u>28,800</u>	<u>30,800</u>	<u>31,209</u>
Supplies and materials			
Supplies	2,200	2,200	1,503
Total supplies and materials	<u>2,200</u>	<u>2,200</u>	<u>1,503</u>
Total regional superintendent of schools	<u>\$ 104,000</u>	<u>\$ 104,000</u>	<u>\$ 95,753</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 201,000	\$ 200,800	\$ 193,767
Overtime	500	500	216
Longevity pay	2,500	2,500	2,091
Deferred compensation	2,500	2,600	2,522
FICA	16,000	16,000	15,355
IMRF	22,000	22,000	21,778
Insurance buyout	-	5,600	5,600
Health insurance	48,000	42,400	28,118
Life insurance	1,000	1,000	649
Unemployment insurance	500	600	503
Total salaries and benefits	<u>294,000</u>	<u>294,000</u>	<u>270,599</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Treasurer (Continued)			
Commodities and services			
Travel	\$ 300	\$ 300	\$ 297
Public notices	2,600	2,600	2,221
Memberships	650	750	735
Maintenance - equipment	300	300	-
Postage	21,000	19,800	17,670
In-house copies	250	350	257
Commercial services	6,000	6,000	6,000
Data processing services	300	300	300
Total commodities and services	<u>31,400</u>	<u>30,400</u>	<u>27,480</u>
Supplies and materials			
Supplies	-	1,000	267
Periodicals and subscriptions	200	200	135
Total supplies and materials	<u>200</u>	<u>1,200</u>	<u>402</u>
Total treasurer	<u>\$ 325,600</u>	<u>\$ 325,600</u>	<u>\$ 298,481</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 263,000	\$ 263,000	\$ 260,683
Boards and commissions	33,000	33,000	30,966
Overtime	700	700	-
Longevity pay	5,000	5,000	4,753
Deferred compensation	2,500	2,500	2,340
FICA	23,000	23,000	21,342
IMRF	29,000	29,000	26,187
Insurance buyout	-	-	5,400
HSA benefit	-	-	2,964
Health insurance	78,000	78,000	71,925
Life insurance	1,000	1,000	846
Unemployment insurance	800	800	1,118
Total salaries and benefits	<u>436,000</u>	<u>436,000</u>	<u>428,524</u>
Commodities and services			
Travel	1,500	1,500	766
School of instruction	1,000	1,000	180
Public notices	15,000	15,000	10,737
Memberships	500	500	98
Maintenance - equipment	1,000	1,000	-
Maintenance	1,000	1,000	-
Postage	9,000	9,000	4,981
In-house copies	2,000	2,000	1,067
Per diem and expenses	2,500	2,500	524
Commercial services	1,500	1,500	-
Professional services	5,000	5,000	1,839
Software	1,000	1,000	-
Total commodities and services	<u>41,000</u>	<u>41,000</u>	<u>20,192</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of assessments (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 4,074
Mapping supplies	1,000	1,000	629
Periodicals and subscriptions	500	500	350
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>5,053</u>
Total supervisor of assessments	<u>\$ 482,500</u>	<u>\$ 482,500</u>	<u>\$ 453,769</u>
Elections			
Salaries and benefits			
Salaries	\$ 82,000	\$ 92,000	\$ 101,705
Overtime	2,000	2,000	4,813
Longevity pay	2,000	2,000	2,016
FICA	7,000	7,000	6,876
IMRF	9,000	9,000	10,218
Health insurance	30,000	30,000	16,152
Life insurance	500	500	423
Unemployment insurance	500	500	561
Total salaries and benefits	<u>133,000</u>	<u>143,000</u>	<u>142,764</u>
Capital improvements			
Office furniture and small equipment	-	4,000	3,504
Total capital improvements	<u>-</u>	<u>4,000</u>	<u>3,504</u>
Commodities and services			
Travel	1,000	1,000	1,275
School of instruction	500	500	-
Memberships	500	500	95
Public notices	7,000	7,000	8,316
Maintenance - equipment	40,000	40,000	38,718
Early voting expenses	7,000	7,000	-
Postage	26,000	26,000	5,494
In-house copies	3,000	3,000	712
Per diem and expenses	50,000	50,000	49,921
Commercial services	75,000	142,000	142,001
Data processing services	6,000	16,000	22,419
Total commodities and services	<u>216,000</u>	<u>293,000</u>	<u>268,951</u>
Supplies and materials			
Supplies	<u>5,000</u>	<u>5,000</u>	<u>28,833</u>
Total elections	<u>\$ 354,000</u>	<u>\$ 445,000</u>	<u>\$ 444,052</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 309,000	\$ 309,000	\$ 279,172
Overtime	1,000	1,000	307
Longevity pay	3,500	3,500	2,453
Deferred compensation	5,000	5,000	5,250
FICA	24,000	24,000	19,959
IMRF	34,000	34,000	29,758
HSA benefit	-	-	7,410
Health insurance	67,000	67,000	66,014

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Planning and zoning (Continued)			
Salaries and benefits (Continued)			
Life insurance	\$ 1,000	\$ 1,000	\$ 832
Unemployment insurance	500	500	630
Total salaries and benefits	<u>445,000</u>	<u>445,000</u>	<u>411,785</u>
Capital improvements			
Federal grant - capital - general government	-	-	52,082
Commodities and services			
Travel	2,200	2,200	1,179
School of instruction	2,000	2,000	1,454
Public notices	2,500	2,500	2,339
Memberships	1,600	1,600	1,347
Maintenance - vehicles	500	500	842
Postage	1,100	1,100	1,078
In-house copies	500	500	413
Telephone	800	800	799
Professional services	-	-	1,961
Zoning officer	7,000	7,000	4,152
Mileage - boards	300	300	310
Total commodities and services	<u>18,500</u>	<u>18,500</u>	<u>15,874</u>
Supplies and materials			
Supplies	2,400	2,400	1,745
Fuels and lubricants	2,600	2,600	2,819
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,564</u>
Total planning and zoning	<u>\$ 468,500</u>	<u>\$ 468,500</u>	<u>\$ 484,305</u>
Information management office			
Salaries and benefits			
Salaries	\$ 578,000	\$ 578,000	\$ 573,595
Overtime	10,000	10,000	9,947
On call	3,000	3,000	2,950
Longevity pay	7,000	7,000	8,166
Deferred compensation	5,000	5,000	4,939
FICA	46,000	46,000	44,037
IMRF	63,000	63,000	64,134
Insurance buyout	-	-	11,200
HSA benefit	-	-	2,964
Health insurance	84,000	84,000	69,213
Life insurance	2,000	2,000	1,523
Unemployment insurance	1,000	1,000	905
Total salaries and benefits	<u>799,000</u>	<u>799,000</u>	<u>793,573</u>
Capital improvements			
Office furniture and small equipment	400	400	-
Computer equipment	-	200	589
Total capital improvements	<u>400</u>	<u>600</u>	<u>589</u>
Commodities and services			
Travel	1,500	1,500	246
School of instruction	2,500	2,500	50
Mileage	1,000	1,000	63
Memberships	500	500	450
Maintenance - software	4,000	4,000	-
Maintenance - vehicles	2,000	2,000	330

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Information management office (Continued)			
Commodities and services (Continued)			
Postage	\$ 100	\$ 100	\$ 37
In-house copies	300	300	112
Telephone	10,000	10,000	7,773
Professional services	11,000	11,000	8,178
Commercial services	1,000	1,000	4,137
Software acquisition	7,000	7,000	2,583
Total commodities and services	<u>40,900</u>	<u>40,900</u>	<u>23,959</u>
Supplies and materials			
Supplies	1,000	1,000	2,939
Copies - outside	100	100	-
Technical supplies	3,000	2,800	732
Mapping supplies	200	200	85
Periodicals and subscriptions	400	400	100
Fuel	1,000	1,000	215
Total supplies and materials	<u>5,700</u>	<u>5,500</u>	<u>4,071</u>
Total information management office	<u>\$ 846,000</u>	<u>\$ 846,000</u>	<u>\$ 822,192</u>
Other			
Salaries and benefits			
Salaries	\$ 99,000	\$ 44,000	\$ 16,575
Commodities and services			
Public notices	800	800	563
Meetings	1,200	1,200	520
Memberships	-	1,200	1,180
Maintenance - equipment	2,000	2,000	-
Maintenance - building	2,000	2,000	1,402
Special programs	2,000	2,000	-
Voluntary Action Center pass through	750,000	800,000	931,416
Property tax payment	2,000	5,800	5,747
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Telephone	95,000	95,000	73,690
Cemetery maintenance	5,000	5,000	1,500
Legislative program	1,000	1,000	-
Commercial services	4,000	4,000	1,307
Professional services	100,000	100,000	122,517
Data processing services	54,000	54,000	53,970
Communications	3,000	3,000	-
Court costs	2,000	2,000	163
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	30,000	30,000	30,000
Americans with disabilities	4,000	4,000	-
Judgment and claims	2,000	2,000	-
Employee recognition program	2,000	2,000	2,400
Total commodities and services	<u>1,194,000</u>	<u>1,249,000</u>	<u>1,358,375</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Other (Continued)			
Supplies and materials			
Supplies	\$ 500	\$ 500	\$ -
Periodicals and subscriptions	300	300	-
Total supplies and materials	<u>800</u>	<u>800</u>	<u>-</u>
Total other	<u>\$ 1,293,800</u>	<u>\$ 1,293,800</u>	<u>\$ 1,374,950</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 401,500	\$ 401,500	\$ 390,692
Seasonal	10,000	10,000	2,313
Overtime	28,000	28,000	22,158
On call	9,000	9,000	8,320
Longevity pay	8,000	8,000	7,345
Deferred compensation	3,000	3,000	2,443
FICA	35,500	35,500	30,259
IMRF	47,000	47,000	42,746
Workers compensation insurance	-	-	14,538
Health insurance	115,000	115,000	115,146
Life insurance	2,000	2,000	1,523
Unemployment insurance	1,000	1,000	1,123
Total salaries and benefits	<u>660,000</u>	<u>660,000</u>	<u>638,606</u>
Capital improvements			
Landscaping	15,000	15,000	14,255
Americans with disability	10,000	10,000	6,275
Building security	10,000	10,000	7,424
Office furniture and small equipment	2,500	2,500	-
Concrete replacement and repairs	10,000	10,000	7,857
General painting	10,000	10,000	9,999
HVAC upgrades	10,000	10,000	10,000
Energy greening	10,000	10,000	9,957
Total capital improvements	<u>77,500</u>	<u>77,500</u>	<u>65,767</u>
Commodities and services			
Travel	1,000	1,000	45
Mileage - employee	500	500	178
Training	4,000	4,000	2,589
Memberships	500	500	463
Maintenance - equipment	98,000	98,000	90,135
Maintenance - vehicles	3,000	3,000	4,356
Maintenance - building	77,000	77,000	101,850
Rent - equipment	2,500	2,500	1,491
Leased equipment	80,000	80,000	72,460
Utilities	325,000	325,000	239,981
Telephone	8,500	8,500	7,734
Commercial services	190,000	190,000	148,628
Supplies	1,000	1,000	80
Postage	500	500	228
Total commodities and services	<u>791,500</u>	<u>791,500</u>	<u>670,218</u>
Supplies and materials			
Copy machine supplies	500	500	-
Printing supplies	1,000	1,000	1,461
Stock paper	46,000	46,000	49,887
Books and subscriptions	300	300	280

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>GENERAL GOVERNMENT (Continued)</b>			
Facilities management (Continued)			
Supplies and materials (Continued)			
Clothing	\$ 3,500	\$ 3,500	\$ 1,960
Fuel	6,500	6,500	5,927
Total supplies and materials	<u>57,800</u>	<u>57,800</u>	<u>59,515</u>
Total facilities management	<u>\$ 1,586,800</u>	<u>\$ 1,586,800</u>	<u>\$ 1,434,106</u>
Community outreach building			
Personnel services			
Salaries	\$ 16,500	\$ 16,500	\$ 8,812
FICA	1,300	1,300	674
Unemployment insurance	200	200	88
Total personnel services	<u>18,000</u>	<u>18,000</u>	<u>9,574</u>
Commodities and services			
Meetings	500	500	3
Maintenance - equipment	4,000	4,000	5,562
Maintenance - building	10,000	10,000	10,143
Maintenance - grounds	4,000	4,000	291
Maintenance - HVAC	5,000	5,000	1,532
Utilities	-	-	2,233
Electricity	42,000	42,000	25,600
Telephone	1,000	1,000	885
Garbage	3,000	3,000	1,963
Water and sewer	1,000	1,000	752
Commercial services	8,500	8,500	4,795
Communications network	500	500	-
Janitorial contract	5,000	5,000	3,615
Total commodities and services	<u>84,500</u>	<u>84,500</u>	<u>57,374</u>
Supplies and materials			
Janitorial supplies	2,500	2,500	1,484
Winter maintenance	2,000	2,000	1,220
Fuel	1,000	1,000	1,071
Miscellaneous	2,000	2,000	-
Total supplies and materials	<u>7,500</u>	<u>7,500</u>	<u>3,775</u>
Total community outreach building	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>\$ 70,723</u>
<b>PUBLIC SAFETY</b>			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 728,000	\$ 728,000	\$ 767,187
Overtime	4,000	4,000	181
Longevity pay	15,000	15,000	15,441
Deferred compensation	5,000	5,000	4,758
FICA	58,000	58,000	58,128
IMRF	79,000	79,000	85,165
Insurance buyout	-	-	16,800
HSA benefit	-	-	1,248
Health insurance	228,000	228,000	144,988
Life insurance	4,000	4,000	3,017
Unemployment insurance	2,000	2,000	2,131
Total salaries and benefits	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,099,044</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY(Continued)</b>			
Circuit clerk (Continued)			
Commodities and services			
Travel	\$ 7,500	\$ 7,500	\$ 8,763
Public notices	400	400	327
Memberships	1,500	1,500	1,040
Telephone	3,000	3,000	938
Commercial services	2,000	2,000	2,595
Professional services	2,000	2,000	-
Postage	18,000	18,000	15,449
In-house copies	20,000	20,000	26,760
Total commodities and services	<u>54,400</u>	<u>54,400</u>	<u>55,872</u>
Supplies and materials			
Supplies	29,000	29,000	22,976
Periodicals and subscriptions	500	500	185
Total supplies and materials	<u>29,500</u>	<u>29,500</u>	<u>23,161</u>
Total circuit clerk	<u>\$ 1,206,900</u>	<u>\$ 1,206,900</u>	<u>\$ 1,178,077</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 343,000	\$ 347,000	\$ 346,234
Overtime	500	500	150
Longevity pay	4,500	4,500	3,710
FICA	27,000	27,000	25,658
IMRF	27,000	27,000	26,956
Insurance buyout	-	6,000	5,600
Health insurance	51,000	51,000	53,792
Life insurance	2,000	2,000	1,170
Unemployment insurance	1,000	1,000	1,794
Total salaries and benefits	<u>456,000</u>	<u>466,000</u>	<u>465,064</u>
Capital improvements			
Office furniture and equipment	-	1,000	896
Computer equipment	-	1,000	315
Total capital improvements	<u>-</u>	<u>2,000</u>	<u>1,211</u>
Commodities and services			
Travel	3,400	3,400	406
Meetings	1,300	1,300	926
Memberships	4,000	4,000	3,310
Postage	500	500	474
In-house copies	600	600	691
Legal transcripts	6,000	16,000	16,325
Appointed attorneys	20,500	33,500	34,119
Telephone	-	-	335
Professional services	25,500	51,500	51,543
Total commodities and services	<u>61,800</u>	<u>110,800</u>	<u>108,129</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Judiciary (Continued)			
Supplies and materials			
Supplies	\$ 2,600	\$ 2,600	\$ 5,161
Clothing	800	800	332
Miscellaneous	-	-	146
Total supplies and materials	<u>3,400</u>	<u>3,400</u>	<u>5,639</u>
Total judiciary	<u>\$ 521,200</u>	<u>\$ 582,200</u>	<u>\$ 580,043</u>
Court services			
Salaries and benefits			
Salaries	\$ 705,000	\$ 728,000	\$ 728,850
Overtime	-	-	788
Longevity pay	5,000	5,000	5,324
Paid hours off contingency	-	-	153
FICA	54,000	54,000	53,314
IMRF	74,000	74,000	78,405
SLEP	-	-	245
Insurance buyout	-	-	13,800
HSA benefit	-	-	456
Health insurance	143,000	143,000	123,064
Life insurance	3,000	3,000	2,855
Unemployment insurance	2,000	2,000	1,757
Total salaries and benefits	<u>986,000</u>	<u>1,009,000</u>	<u>1,009,011</u>
Commodities and services			
Maintenance - equipment	400	400	385
Postage	3,000	3,000	4,098
In-house copies	3,000	3,000	1,869
Telephone	6,000	6,000	5,684
Special programs	3,100	3,100	2,500
Medical expense	500	500	136
Professional services	4,000	4,000	2,550
Commercial services	5,000	5,000	6,268
Detention space	90,000	90,000	60,900
Specialized care and treatment	128,000	105,000	68,227
Total commodities and services	<u>243,000</u>	<u>220,000</u>	<u>152,617</u>
Supplies and materials			
Supplies	5,000	5,000	3,134
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>3,134</u>
Total court services	<u>\$ 1,234,000</u>	<u>\$ 1,234,000</u>	<u>\$ 1,164,762</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 23,500	\$ 23,300	\$ 22,819
Boards and commissions	7,500	7,500	7,500
FICA	2,400	2,400	2,534
IMRF	2,500	2,500	2,690
Insurance buyout	-	-	2,800
Health insurance	2,800	2,800	-
Life insurance	200	200	169
Unemployment insurance	100	100	175
Total salaries and benefits	<u>39,000</u>	<u>38,800</u>	<u>38,687</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Jury commission (Continued)			
Capital improvements			
Computer equipment	\$ -	\$ 200	\$ 186
Total capital improvements	<u>-</u>	<u>200</u>	<u>186</u>
Commodities and services			
Postage	6,100	7,100	7,794
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,200	1,200	1,276
Jurors' fees and expenses	75,000	81,000	80,993
Total commodities and services	<u>83,000</u>	<u>90,000</u>	<u>90,063</u>
Supplies and materials			
Supplies	1,000	1,000	411
Total jury commission	<u>\$ 123,000</u>	<u>\$ 130,000</u>	<u>\$ 129,347</u>
Coroner			
Salaries and benefits			
Salaries	\$ 65,500	\$ 65,500	\$ 65,054
Part-time	43,000	43,000	42,700
Longevity pay	500	500	305
Deferred compensation	2,000	2,000	1,742
FICA	8,500	8,500	8,346
IMRF	7,200	7,200	7,728
Health insurance	23,000	23,000	23,340
Life insurance	200	200	212
Unemployment insurance	100	100	441
Total salaries and benefits	<u>150,000</u>	<u>150,000</u>	<u>149,868</u>
Capital improvements			
State grant - operating	-	1,000	619
Specialized equipment	-	3,000	3,031
Total capital improvements	<u>-</u>	<u>4,000</u>	<u>3,650</u>
Commodities and services			
Travel	6,000	6,000	5,497
School of instruction	1,500	1,500	1,130
Memberships	900	900	565
Maintenance - equipment	300	300	-
Maintenance - vehicles	700	700	100
Postage	400	400	358
In-house copies	100	100	2
Telephone	3,000	3,000	4,013
Commercial services	300	300	150
Professional services	50,000	57,000	59,721
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>63,400</u>	<u>70,400</u>	<u>71,536</u>
Supplies and materials			
Supplies	3,900	3,900	3,790
Clothing	400	400	-
Periodicals and subscriptions	400	400	613
Fuels and lubricants	1,900	1,900	87
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>4,490</u>
Total coroner	<u>\$ 220,000</u>	<u>\$ 231,000</u>	<u>\$ 229,544</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff			
Salaries and benefits			
Salaries	\$ 3,430,000	\$ 3,430,000	\$ 3,429,150
Overtime	250,000	250,000	296,354
On call	17,000	17,000	16,295
Supervisory differential	4,000	4,000	4,078
Premium holiday	34,000	34,000	26,426
Training pay	4,000	4,000	2,047
Continuing education	24,000	24,000	24,784
Longevity pay	55,000	55,000	55,801
Deferred compensation	4,000	4,000	3,765
PHO contingency	5,000	5,000	-
FICA	296,000	296,000	281,824
IMRF	15,000	15,000	22,423
SLEP	829,000	829,000	818,643
Insurance buyout	-	-	30,800
HSA benefit	-	-	7,176
Health insurance	622,000	622,000	564,684
Life insurance	8,000	8,000	7,854
Unemployment insurance	5,000	5,000	4,734
Total salaries and benefits	<u>5,602,000</u>	<u>5,602,000</u>	<u>5,596,838</u>
Capital improvements			
Office furniture and equipment	5,200	5,200	2,591
Computer equipment	-	-	103
Other equipment	5,700	6,700	9,068
Total capital improvements	<u>10,900</u>	<u>11,900</u>	<u>11,762</u>
Commodities and services			
Travel	8,000	8,000	9,970
School of instruction	16,000	16,000	16,338
Public notices	400	400	54
Memberships	1,300	1,300	1,475
Maintenance - vehicles	68,000	68,000	72,578
Maintenance - equipment	46,000	46,000	34,725
Equipment rental	-	-	600
Postage	8,000	8,000	10,373
In-house copies	3,700	3,700	3,889
Telephone	13,000	13,000	19,428
Meetings - host expenses	700	700	1,081
Internal training program	8,000	8,000	3,118
Investigation	6,000	6,000	9,339
K-9	3,000	3,000	4,032
Total commodities and services	<u>182,100</u>	<u>182,100</u>	<u>187,000</u>
Supplies and materials			
Supplies	14,000	14,000	11,738
Photo and microfilm supplies	2,000	2,000	468
Firearm supplies	9,500	9,500	8,971
Police supplies	5,500	5,500	2,405
Fuels and lubricants	150,000	178,000	178,226
Janitorial supplies	200	200	-
Clothing	39,000	44,000	45,734
Total supplies and materials	<u>220,200</u>	<u>253,200</u>	<u>247,542</u>
Total sheriff	<u>\$ 6,015,200</u>	<u>\$ 6,049,200</u>	<u>\$ 6,043,142</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 1,500	\$ 1,500	\$ -
Commodities and services			
Maintenance - equipment	2,000	2,000	-
Contribution to agencies	1,500	1,500	1,500
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>1,500</u>
Supplies and materials			
Police supplies	1,000	1,000	2,177
Clothing	2,000	2,000	838
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>3,015</u>
Total sheriff's auxiliary	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 4,515</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,400	\$ 3,540
FICA	500	500	271
Unemployment insurance	100	100	42
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>3,853</u>
Commodities and services			
Public notices	3,000	5,500	5,063
Professional services	19,000	20,200	20,077
Meetings	100	100	-
Per diem and expenses	400	700	652
Total commodities and services	<u>22,500</u>	<u>26,500</u>	<u>25,792</u>
Total sheriff's merit commission	<u>\$ 27,500</u>	<u>\$ 31,500</u>	<u>\$ 29,645</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,559,000	\$ 1,559,000	\$ 1,454,560
Special events	-	-	6,678
Overtime	60,000	60,000	88,529
On call	2,000	2,000	1,300
Supervisory differential	3,000	3,000	4,239
Premium holiday	24,000	24,000	20,303
Training pay	3,000	3,000	1,831
Education pay	8,000	8,000	6,484
Longevity pay	20,000	20,000	19,760
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	131,000	131,000	117,900
SLEP	382,000	382,000	361,702
Insurance buyout	-	-	25,200
Health insurance	298,000	295,000	246,976
Life insurance	5,000	5,000	4,145
Unemployment insurance	3,000	3,000	2,630
Insurance premiums	23,000	23,000	23,000
Total salaries and benefits	<u>2,551,000</u>	<u>2,548,000</u>	<u>2,385,237</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's communication (Continued)			
Capital improvements			
Office furniture and equipment	\$ 2,000	\$ 2,500	\$ 2,612
Computer equipment	-	500	600
Other equipment	1,500	1,500	578
Communication equipment - rented space	8,000	8,000	4,332
Total capital improvements	<u>11,500</u>	<u>12,500</u>	<u>8,122</u>
Commodities and services			
Travel	800	800	1,710
School of instruction	2,000	2,000	668
Memberships	300	300	186
Maintenance - software	58,000	58,000	56,266
Maintenance - equipment	12,000	14,000	27,282
In-house copies	500	500	-
Telephone	33,000	33,000	23,961
Total commodities and services	<u>106,600</u>	<u>108,600</u>	<u>110,073</u>
Supplies and materials			
Supplies	6,000	6,000	7,474
Janitorial supplies	200	200	157
Periodicals and subscriptions	200	200	-
Clothing	8,000	8,000	8,341
Total supplies and materials	<u>14,400</u>	<u>14,400</u>	<u>15,972</u>
Total sheriff's communication	<u>\$ 2,683,500</u>	<u>\$ 2,683,500</u>	<u>\$ 2,519,404</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,667,000	\$ 1,667,000	\$ 1,747,868
Special events	-	-	7,929
Part-time	70,000	70,000	-
Overtime	65,000	65,000	83,117
On call	3,000	3,000	1,800
Supervisory differential	2,000	2,000	221
Premium holiday	23,000	23,000	19,727
Training pay	2,000	2,000	2,454
Education pay	10,000	10,000	12,946
Longevity pay	13,000	13,000	12,418
FICA	143,000	143,000	140,213
IMRF	8,000	8,000	927
SLEP	398,000	398,000	397,095
Insurance buyout	-	-	22,400
Health insurance	310,000	310,000	241,325
Life insurance	4,000	4,000	4,117
Unemployment insurance	3,000	3,000	3,172
Total salaries and benefits	<u>2,721,000</u>	<u>2,721,000</u>	<u>2,697,729</u>
Capital improvements			
Office furniture and equipment	1,200	1,200	230
Other equipment	5,000	5,000	2,767
Total capital improvements	<u>6,200</u>	<u>6,200</u>	<u>2,997</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 1,888
School of instruction	3,000	3,000	5,050
Memberships	300	300	375
Maintenance - equipment	18,000	18,000	17,034
In-house copies	2,000	2,000	1,897
Internal training program	6,000	6,000	10,581
Professional services	35,000	35,000	34,858
Prisoner transportation	9,000	9,000	9,966
Detention space	1,000,000	1,000,000	993,600
Electronic monitoring	34,000	59,500	59,076
Medical expense	210,000	210,000	201,891
Arrestee medical costs	-	-	2,479
Total commodities and services	<u>1,321,300</u>	<u>1,346,800</u>	<u>1,338,695</u>
Supplies and materials			
Supplies	5,000	11,000	10,867
Janitorial supplies	13,000	13,000	14,326
Inmate supplies	8,000	8,000	11,988
Police supplies	1,000	1,000	551
Clothing	20,000	20,000	23,457
Food program	190,000	225,500	225,308
Total supplies and materials	<u>237,000</u>	<u>278,500</u>	<u>286,497</u>
Total sheriff's corrections	<u>\$ 4,285,500</u>	<u>\$ 4,352,500</u>	<u>\$ 4,325,918</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,210,000	\$ 1,210,000	\$ 1,198,318
Overtime	3,000	3,000	46
Longevity pay	4,000	4,000	2,848
Paid hours off contingency	-	-	551
FICA	95,000	95,000	86,125
IMRF	129,000	129,000	129,125
Insurance buyout	-	-	28,000
Health insurance	233,000	202,000	158,671
Life insurance	4,000	4,000	3,455
Unemployment insurance	2,000	2,000	2,628
Total salaries and benefits	<u>1,680,000</u>	<u>1,649,000</u>	<u>1,609,767</u>
Commodities and services			
Travel	7,700	7,700	2,102
School of instruction	1,500	1,500	1,294
Meetings - host expenses	1,000	1,000	402
Memberships	3,500	3,500	4,255
Witness fees	3,000	3,000	4,099
Public notices	1,300	1,300	1,557
Postage	6,500	6,500	8,708
In-house copies	6,000	11,200	11,218
Telephone	400	400	384
Legal transcripts	8,000	25,800	25,799

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
State's attorney (Continued)			
Commodities and services (Continued)			
Grand jury transcripts	\$ -	\$ -	\$ 306
Professional services	12,800	12,800	10,716
Commercial services	-	-	2,122
State appellate service	20,000	20,000	20,000
Shipping	800	800	161
In-house printing	3,000	3,000	314
Grand jury expense	1,400	1,400	3,263
Total commodities and services	<u>76,900</u>	<u>99,900</u>	<u>96,700</u>
Supplies and materials			
Supplies	8,000	16,000	16,073
Periodicals and subscriptions	5,000	5,000	7,336
Total supplies and materials	<u>13,000</u>	<u>21,000</u>	<u>23,409</u>
Total state's attorney	<u>\$ 1,769,900</u>	<u>\$ 1,769,900</u>	<u>\$ 1,729,876</u>
Public defender			
Salaries and benefits			
Salaries	\$ 690,000	\$ 690,000	\$ 642,018
Longevity pay	4,000	4,000	3,720
FICA	56,000	56,000	45,180
IMRF	74,000	74,000	67,474
Insurance buyout	-	-	8,400
HSA benefit	-	-	2,964
Health insurance	146,000	146,000	76,704
Life insurance	2,000	2,000	1,777
Unemployment insurance	1,000	1,000	1,104
Total salaries and benefits	<u>973,000</u>	<u>973,000</u>	<u>849,341</u>
Capital improvements			
Office furniture and small equipment	3,000	3,000	750
Computer equipment	3,000	3,000	-
Total capital improvements	<u>6,000</u>	<u>6,000</u>	<u>750</u>
Commodities and services			
Travel	2,500	2,500	516
State required travel	2,800	2,800	1,435
School of instruction	1,200	1,200	-
Mileage	1,200	1,200	575
Meetings	600	600	-
Memberships	6,000	6,000	4,560
Telephone	500	500	48
Postage	1,200	1,200	993
In-house copies	2,000	2,000	1,612
Witness fees	800	800	-
Legal transcripts	2,700	2,700	2,191
Professional services	30,000	30,000	8,547
Commercial services	1,500	1,500	847
Total commodities and services	<u>53,000</u>	<u>53,000</u>	<u>21,324</u>
Supplies and materials			
Supplies	7,000	7,000	4,103
Periodicals and subscriptions	5,000	5,000	5,467
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>9,570</u>
Total public defender	<u>\$ 1,044,000</u>	<u>\$ 1,044,000</u>	<u>\$ 880,985</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>PUBLIC SAFETY (Continued)</b>			
Emergency services			
Salaries and benefits			
Salaries	\$ 70,200	\$ 70,200	\$ 70,354
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	914
FICA	6,000	6,000	4,861
IMRF	7,500	7,500	7,483
Health insurance	15,000	15,000	14,004
Life insurance	200	200	127
Unemployment insurance	100	100	101
Total salaries and benefits	<u>103,000</u>	<u>103,000</u>	<u>100,444</u>
Capital improvements			
Other equipment	10,000	10,000	9,745
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>9,745</u>
Commodities and services			
Travel	1,800	1,800	677
School of instruction	1,000	1,000	-
Memberships	200	200	65
Maintenance - equipment	300	300	34
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	224
Rental of equipment	6,000	6,000	8,554
Postage	200	200	29
In-house copies	200	200	150
Internet	13,200	13,200	12,500
Telephone	800	800	694
Total commodities and services	<u>24,900</u>	<u>24,900</u>	<u>22,927</u>
Supplies and materials			
Supplies	2,000	2,000	1,553
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,500	2,500	3,253
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>4,806</u>
Total emergency services	<u>\$ 143,000</u>	<u>\$ 143,000</u>	<u>\$ 137,922</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ -	\$ 12,900	\$ 12,538
FICA	-	1,000	959
Unemployment insurance	-	100	100
Total salaries and benefits	<u>-</u>	<u>14,000</u>	<u>13,597</u>
Commodities and services			
Travel	4,000	4,000	-
Training	15,000	15,000	-
Public notices	600	600	-
Rental of equipment	2,000	2,000	2,500
Professional services	1,200	1,200	-
Supplies	1,100	1,100	20,580
Postage	700	700	2
Miscellaneous	2,000	2,000	-
Total commodities and services	<u>26,600</u>	<u>26,600</u>	<u>23,082</u>
Total local emergency plan commission	<u>\$ 26,600</u>	<u>\$ 40,600</u>	<u>\$ 36,679</u>

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Public health			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	4,000	4,000	2,572
Maintenance - building	14,500	14,500	31,774
Maintenance - grounds	2,000	2,000	14,162
Maintenance - HVAC	10,000	10,000	13,042
Electricity	65,000	65,000	44,049
Gas	20,000	20,000	17,562
Garbage	4,000	4,000	4,348
Water and sewer	4,000	4,000	1,776
Commercial services	16,000	16,000	2,237
Janitorial contract	30,000	30,000	29,520
Total commodities and services	<u>170,000</u>	<u>170,000</u>	<u>161,042</u>
Supplies and materials			
Janitorial supplies	7,000	7,000	4,819
Winter maintenance	2,000	2,000	2,692
Fuel	1,000	1,000	-
Miscellaneous	1,000	1,000	-
Total supplies and materials	<u>11,000</u>	<u>11,000</u>	<u>7,511</u>
Total public health	<u>\$ 181,000</u>	<u>\$ 181,000</u>	<u>\$ 168,553</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 90,000	\$ 78,000	\$ 70,488
Part-time	1,000	1,000	-
Overtime	-	-	600
Health insurance	34,000	34,000	23,340
Life insurance	1,000	1,000	240
FICA	6,900	6,900	4,728
IMRF	9,500	9,500	7,371
Unemployment tax	1,200	1,200	250
Deferred compensation	2,300	2,300	305
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	145,900	133,900	107,322
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	3,000	3,000	1,323
Building modifications	35,000	15,000	14,790
Capital set-aside	20,000	-	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	59,000	19,000	16,113
Commodities and services			
Travel	4,000	4,000	1,503
School of instruction	1,500	1,500	155
Meetings	1,000	1,000	684
Public notices	200	200	1,197
Memberships	13,000	13,000	11,371
Maintenance - equipment	1,000	1,000	1,000
Postage	600	600	169
Telephone	500	500	500
Rental of space	12,000	12,000	12,000
Professional services	27,000	27,000	2,746
Commercial services	300	300	-
Software acquisition	500	500	-
Contributions to agencies	1,987,100	2,039,100	2,062,815
Copies - outside	200	200	-
Special programs	10,000	10,000	-
Other commodities and services	2,200	2,200	526
	<hr/>	<hr/>	<hr/>
Total commodities and services	2,061,100	2,113,100	2,094,666
Supplies and materials			
Supplies	2,500	2,500	2,759
Periodicals and subscriptions	500	500	177
	<hr/>	<hr/>	<hr/>
Total supplies and materials	3,000	3,000	2,936
<b>TOTAL EXPENDITURES</b>	<hr/> <b>\$ 2,269,000</b>	<hr/> <b>\$ 2,269,000</b>	<hr/> <b>\$ 2,221,037</b>

(See independent auditor's report.)



**NON-MAJOR  
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2013

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 25,179,285	\$ 995,967	\$ 10,751,605	\$ 36,926,857
Receivables				
Property taxes	5,545,000	-	-	5,545,000
Accounts	769,589	392,332	169,077	1,330,998
Accrued interest	16,515	-	4,765	21,280
Other	32,069	-	160	32,229
Prepaid items	122,519	-	13	122,532
Due from other funds	1,000	-	-	1,000
Due from other governments	435,449	-	-	435,449
Advances to other funds	-	-	363,512	363,512
Restricted assets				
Cash and investments	80,383	-	-	80,383
<b>TOTAL ASSETS</b>	<b>\$ 32,181,809</b>	<b>\$ 1,388,299</b>	<b>\$ 11,289,132</b>	<b>\$ 44,859,240</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 730,243	\$ -	\$ 13,274	\$ 743,517
Accrued payroll	214,154	-	1,523	215,677
Unearned revenue	204,100	-	-	204,100
Due to other funds	101,500	-	5,000	106,500
Advances from other funds	363,512	-	-	363,512
Total liabilities	1,613,509	-	19,797	1,633,306
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property taxes	5,545,000	-	-	5,545,000
Total deferred inflows of resources	5,545,000	-	-	5,545,000
Total liabilities and deferred inflows of resources	7,158,509	-	19,797	7,178,306
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	122,519	-	13	122,532
Nonspendable - long-term receivables	-	-	363,512	363,512
Restricted for debt service	80,383	1,388,299	-	1,468,682
Restricted for retirement	707,182	-	-	707,182
Restricted for public buildings	3,847,634	-	-	3,847,634
Restricted for specific purpose	826,605	-	243,257	1,069,862
Restricted for public safety	2,379,275	-	-	2,379,275
Restricted for highways and streets	14,003,725	-	-	14,003,725
Restricted for health and welfare	3,258,597	-	-	3,258,597
Unrestricted				
Assigned for capital purposes	-	-	10,662,553	10,662,553
Unassigned	(202,620)	-	-	(202,620)
Total fund balances	25,023,300	1,388,299	11,269,335	37,680,934
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 32,181,809</b>	<b>\$ 1,388,299</b>	<b>\$ 11,289,132</b>	<b>\$ 44,859,240</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, 2013

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 5,713,686	\$ -	\$ -	\$ 5,713,686
Licenses and permits	473,358	-	93,004	566,362
Intergovernmental	5,426,484	1,223,710	1,098,590	7,748,784
Charges for services	2,537,836	-	94,330	2,632,166
Fines and forfeits	141,175	-	-	141,175
Investment income	51,106	1,425	50,187	102,718
Miscellaneous	649,857	-	284,000	933,857
<b>Total revenues</b>	<b>14,993,502</b>	<b>1,225,135</b>	<b>1,620,111</b>	<b>17,838,748</b>
<b>EXPENDITURES</b>				
Current				
General government	1,114,648	1,600	84,796	1,201,044
Public safety	1,689,363	-	-	1,689,363
Highways and streets	5,745,315	-	-	5,745,315
Health and welfare	4,613,003	-	96,156	4,709,159
Debt service				
Principal	205,000	520,000	-	725,000
Interest and fiscal charges	35,428	626,990	-	662,418
Capital outlay	-	-	1,610,917	1,610,917
<b>Total expenditures</b>	<b>13,402,757</b>	<b>1,148,590</b>	<b>1,791,869</b>	<b>16,343,216</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,590,745</b>	<b>76,545</b>	<b>(171,758)</b>	<b>1,495,532</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	3,650	-	-	3,650
Transfers in	1,206,208	-	678,700	1,884,908
Transfers (out)	(577,960)	-	(191,451)	(769,411)
<b>Total other financing sources (uses)</b>	<b>631,898</b>	<b>-</b>	<b>487,249</b>	<b>1,119,147</b>
<b>SPECIAL ITEM</b>	<b>268,000</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,490,643</b>	<b>76,545</b>	<b>315,491</b>	<b>2,882,679</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>22,532,657</b>	<b>1,311,754</b>	<b>10,953,844</b>	<b>34,798,255</b>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 25,023,300</b>	<b>\$ 1,388,299</b>	<b>\$ 11,269,335</b>	<b>\$ 37,680,934</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.
- FEMA Evergreen Village Fund - to account for revenues and expenditures associated with the acquisition and demolition of the Evergreen Village mobile home park. Funding is provided entirely by Federal and State grants.

## 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.



## **SPECIAL REVENUE FUNDS (CONTINUED)**

### **PUBLIC SAFETY GROUP (CONTINUED)**

- **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 restricted for 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.
- **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.
- **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.



## **SPECIAL REVENUE FUNDS (CONTINUED)**

### **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 the 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.
- 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, 2013

	<b>*General Government Group</b>	<b>*Public Safety Group</b>	<b>*Highways and Streets Group</b>	<b>*Health and Welfare Group</b>	<b>Totals</b>
<b>ASSETS</b>					
Cash and investments	\$ 5,435,344	\$ 2,427,808	\$ 14,391,389	\$ 2,924,744	\$ 25,179,285
Receivables					
Property taxes	775,000	-	3,425,000	1,345,000	5,545,000
Accounts	260,090	88,697	265,505	155,297	769,589
Accrued interest	2,879	1,666	11,197	773	16,515
Other	-	-	-	32,069	32,069
Prepaid items	30	44,050	32,792	45,647	122,519
Due from other funds	-	-	-	1,000	1,000
Due from other governments	-	-	-	435,449	435,449
Restricted assets					
Cash and investments	80,383	-	-	-	80,383
<b>TOTAL ASSETS</b>	<b>\$ 6,553,726</b>	<b>\$ 2,562,221</b>	<b>\$ 18,125,883</b>	<b>\$ 4,939,979</b>	<b>\$ 32,181,809</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 26,727	\$ 39,071	\$ 585,495	\$ 78,950	\$ 730,243
Accrued payroll	299	33,126	78,871	101,858	214,154
Unearned revenue	28,974	65,199	-	109,927	204,100
Due to other funds	100,000	1,500	-	-	101,500
Advance from other funds	363,512	-	-	-	363,512
Total liabilities	519,512	138,896	664,366	290,735	1,613,509
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property taxes	775,000	-	3,425,000	1,345,000	5,545,000
Total deferred inflows of resources	775,000	-	3,425,000	1,345,000	5,545,000
Total liabilities and deferred inflows of resources	1,294,512	138,896	4,089,366	1,635,735	7,158,509
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	30	44,050	32,792	45,647	122,519
Restricted for debt service	80,383	-	-	-	80,383
Restricted for retirement	707,182	-	-	-	707,182
Restricted for public buildings	3,847,634	-	-	-	3,847,634
Restricted for specific purpose	826,605	-	-	-	826,605
Restricted for public safety	-	2,379,275	-	-	2,379,275
Restricted for highways and streets	-	-	14,003,725	-	14,003,725
Restricted for health and welfare	-	-	-	3,258,597	3,258,597
Unrestricted					
Unassigned	(202,620)	-	-	-	(202,620)
Total fund balances	5,259,214	2,423,325	14,036,517	3,304,244	25,023,300
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,553,726</b>	<b>\$ 2,562,221</b>	<b>\$ 18,125,883</b>	<b>\$ 4,939,979</b>	<b>\$ 32,181,809</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, 2013

	<b>Retirement</b>	<b>Public Building Administration</b>	<b>Public Building Maintenance</b>
<b>ASSETS</b>			
Cash and investments	\$ 704,303	\$ 10,156	\$ 3,840,430
Receivables			
Property taxes	-	-	-
Accounts	-	-	-
Accrued interest	2,879	-	-
Prepaid items	-	-	-
Restricted assets			
Cash and investments	-	-	80,383
<b>TOTAL ASSETS</b>	<b>\$ 707,182</b>	<b>\$ 10,156</b>	<b>\$ 3,920,813</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 2,369	\$ 583
Accrued payroll	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
Total liabilities	-	2,369	583
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	-	-	-
Total deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	-	2,369	583
<b>FUND BALANCES</b>			
Nonspendable - prepaid items	-	-	-
Restricted for debt service	-	-	80,383
Restricted for retirement	707,182	-	-
Restricted for public buildings	-	7,787	3,839,847
Restricted for specific purposes	-	-	-
Unrestricted			
Unassigned	-	-	-
Total fund balances (deficit)	707,182	7,787	3,920,230
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 707,182</b>	<b>\$ 10,156</b>	<b>\$ 3,920,813</b>

<b>Public Building Commission Lease</b>	<b>Micrographics</b>	<b>Tax Sale Automation</b>	<b>History Room</b>	<b>Data Fiber Optic Network</b>	<b>FEMA Grant Evergreen Village</b>	<b>Totals</b>
\$ 131,026	\$ 110,731	\$ 140,788	\$ 29,168	\$ 372,666	\$ 96,076	\$ 5,435,344
775,000	-	-	-	-	-	775,000
29,866	831	-	-	225,093	4,300	260,090
-	-	-	-	-	-	2,879
-	-	-	30	-	-	30
-	-	-	-	-	-	80,383
<b>\$ 935,892</b>	<b>\$ 111,562</b>	<b>\$ 140,788</b>	<b>\$ 29,198</b>	<b>\$ 597,759</b>	<b>\$ 100,376</b>	<b>\$ 6,553,726</b>
\$ -	\$ 16,779	\$ 590	\$ 699	\$ 5,331	\$ 376	\$ 26,727
-	-	-	299	-	-	299
-	-	-	-	28,974	-	28,974
-	-	-	-	-	100,000	100,000
363,512	-	-	-	-	-	363,512
363,512	16,779	590	998	34,305	100,376	519,512
775,000	-	-	-	-	-	775,000
775,000	-	-	-	-	-	775,000
1,138,512	16,779	590	998	34,305	100,376	1,294,512
-	-	-	30	-	-	30
-	-	-	-	-	-	80,383
-	-	-	-	-	-	707,182
-	-	-	-	-	-	3,847,634
-	94,783	140,198	28,170	563,454	-	826,605
(202,620)	-	-	-	-	-	(202,620)
(202,620)	94,783	140,198	28,200	563,454	-	5,259,214
<b>\$ 935,892</b>	<b>\$ 111,562</b>	<b>\$ 140,788</b>	<b>\$ 29,198</b>	<b>\$ 597,759</b>	<b>\$ 100,376</b>	<b>\$ 6,553,726</b>

(See independent auditor's report.)

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

December 31, 2013

	<b>Child Support</b>	<b>Law Library</b>	<b>Court Automation</b>	<b>Drug Prosecution</b>	<b>Documentation Storage</b>
<b>ASSETS</b>					
Cash and investments	\$ 24,743	\$ 61,184	\$ 410,038	\$ 6,227	\$ 538,292
Receivables					
Accounts	1,431	3,290	16,651	-	16,281
Interest	-	-	1,475	-	-
Prepaid items	-	-	32,707	-	1,800
<b>TOTAL ASSETS</b>	<b>\$ 26,174</b>	<b>\$ 64,474</b>	<b>\$ 460,871</b>	<b>\$ 6,227</b>	<b>\$ 556,373</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 15	\$ 14,015	\$ 2,231	\$ 113	\$ 439
Accrued payroll	-	-	12,558	-	3,753
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	15	14,015	14,789	113	4,192
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	32,707	-	1,800
Restricted for public safety	26,159	50,459	413,375	6,114	550,381
Unrestricted					
Unassigned	-	-	-	-	-
Total fund balances	26,159	50,459	446,082	6,114	552,181
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,174</b>	<b>\$ 64,474</b>	<b>\$ 460,871</b>	<b>\$ 6,227</b>	<b>\$ 556,373</b>

<b>Court Security</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Drug Court</b>	<b>Probation</b>	<b>Law Enforcement Projects</b>	<b>Children's Waiting Room</b>	<b>Totals</b>
\$ 21	\$ 122,119	\$ 38,584	\$ 217,948	\$ 430,210	\$ 578,305	\$ 137	\$ 2,427,808
24,107	214	1,245	10,886	12,513	429	1,650	88,697
-	-	-	-	191	-	-	1,666
4,319	-	-	2,376	-	2,848	-	44,050
<b>\$ 28,447</b>	<b>\$ 122,333</b>	<b>\$ 39,829</b>	<b>\$ 231,210</b>	<b>\$ 442,914</b>	<b>\$ 581,582</b>	<b>\$ 1,787</b>	<b>\$ 2,562,221</b>
\$ -	\$ -	\$ -	\$ 7,512	\$ 9,996	\$ 4,750	\$ -	\$ 39,071
12,538	-	-	4,277	-	-	-	33,126
-	-	-	-	-	65,199	-	65,199
-	-	-	-	-	-	1,500	1,500
12,538	-	-	11,789	9,996	69,949	1,500	138,896
4,319	-	-	2,376	-	2,848	-	44,050
11,590	122,333	39,829	217,045	432,918	508,785	287	2,379,275
-	-	-	-	-	-	-	-
15,909	122,333	39,829	219,421	432,918	511,633	287	2,423,325
<b>\$ 28,447</b>	<b>\$ 122,333</b>	<b>\$ 39,829</b>	<b>\$ 231,210</b>	<b>\$ 442,914</b>	<b>\$ 581,582</b>	<b>\$ 1,787</b>	<b>\$ 2,562,221</b>

(See independent audit's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

December 31, 2013

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>ASSETS</b>						
Cash and investments	\$ 3,890,752	\$ 306,672	\$ 3,691,798	\$ 3,616,087	\$ 2,886,080	\$ 14,391,389
Receivables						
Property taxes	1,725,000	-	850,000	-	850,000	3,425,000
Accounts	24,939	108,334	-	132,232	-	265,505
Accrued interest	1,006	-	2,544	3,026	4,621	11,197
Prepaid items	30,268	787	1,737	-	-	32,792
<b>TOTAL ASSETS</b>	<b>\$ 5,671,965</b>	<b>\$ 415,793</b>	<b>\$ 4,546,079</b>	<b>\$ 3,751,345</b>	<b>\$ 3,740,701</b>	<b>\$ 18,125,883</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 88,714	\$ 50	\$ 62,920	\$ 168,981	\$ 264,830	\$ 585,495
Accrued payroll	66,073	4,108	2,834	5,856	-	78,871
Total liabilities	154,787	4,158	65,754	174,837	264,830	664,366
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	1,725,000	-	850,000	-	850,000	3,425,000
Total deferred inflows of resources	1,725,000	-	850,000	-	850,000	3,425,000
Total liabilities and deferred inflows of resources	1,879,787	4,158	915,754	174,837	1,114,830	4,089,366
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	30,268	787	1,737	-	-	32,792
Restricted for highways and streets	3,761,910	410,848	3,628,588	3,576,508	2,625,871	14,003,725
Total fund balances	3,792,178	411,635	3,630,325	3,576,508	2,625,871	14,036,517
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,671,965</b>	<b>\$ 415,793</b>	<b>\$ 4,546,079</b>	<b>\$ 3,751,345</b>	<b>\$ 3,740,701</b>	<b>\$ 18,125,883</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

December 31, 2013

	<b>Health</b>	<b>Financial Aid</b>	<b>Community Services</b>	<b>Senior Services</b>	<b>Veteran's Assistance</b>	<b>Totals</b>
<b>ASSETS</b>						
Cash and investments	\$ 1,979,474	\$ 22,306	\$ 49,418	\$ 328,319	\$ 545,227	\$ 2,924,744
Receivables						
Property taxes	400,000	-	-	430,000	515,000	1,345,000
Accounts	155,184	-	113	-	-	155,297
Accrued interest	219	-	-	-	554	773
Other	-	32,069	-	-	-	32,069
Prepaid items	39,562	-	1,459	-	4,626	45,647
Due from other funds	1,000	-	-	-	-	1,000
Due from other governments	393,833	-	41,616	-	-	435,449
<b>TOTAL ASSETS</b>	<b>\$ 2,969,272</b>	<b>\$ 54,375</b>	<b>\$ 92,606</b>	<b>\$ 758,319</b>	<b>\$ 1,065,407</b>	<b>\$ 4,939,979</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 33,548	\$ -	\$ 910	\$ 41,592	\$ 2,900	\$ 78,950
Accrued payroll	88,739	-	6,512	-	6,607	101,858
Unearned revenue	77,858	32,069	-	-	-	109,927
Total liabilities	200,145	32,069	7,422	41,592	9,507	290,735
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	400,000	-	-	430,000	515,000	1,345,000
Total deferred inflows of resources	400,000	-	-	430,000	515,000	1,345,000
Total liabilities and deferred inflows of resources	600,145	32,069	7,422	471,592	524,507	1,635,735
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	39,562	-	1,459	-	4,626	45,647
Restricted for health and welfare	2,329,565	22,306	83,725	286,727	536,274	3,258,597
Total fund balances	2,369,127	22,306	85,184	286,727	540,900	3,304,244
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,969,272</b>	<b>\$ 54,375</b>	<b>\$ 92,606</b>	<b>\$ 758,319</b>	<b>\$ 1,065,407</b>	<b>\$ 4,939,979</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, 2013

	<b>*General Government Group</b>	<b>*Public Safety Group</b>	<b>*Highways and Streets Group</b>	<b>*Health and Welfare Group</b>	<b>Totals</b>
<b>REVENUES</b>					
Taxes	\$ 749,711	\$ -	\$ 3,545,610	\$ 1,418,365	\$ 5,713,686
Licenses and permits	-	-	-	473,358	473,358
Intergovernmental	163,241	67,301	3,003,554	2,192,388	5,426,484
Charges for services	1,140,981	1,135,809	4,754	256,292	2,537,836
Fines and forfeits	-	141,175	-	-	141,175
Investment income	7,319	5,999	32,529	5,259	51,106
Miscellaneous	98,184	8,085	502,900	40,688	649,857
<b>Total revenues</b>	<b>2,159,436</b>	<b>1,358,369</b>	<b>7,089,347</b>	<b>4,386,350</b>	<b>14,993,502</b>
<b>EXPENDITURES</b>					
Current					
General government	1,114,648	-	-	-	1,114,648
Public safety	142,692	1,546,671	-	-	1,689,363
Highways and streets	75,930	-	5,669,385	-	5,745,315
Health and welfare	12,458	-	-	4,600,545	4,613,003
Debt service					
Principal	205,000	-	-	-	205,000
Interest and fiscal charges	35,428	-	-	-	35,428
<b>Total expenditures</b>	<b>1,586,156</b>	<b>1,546,671</b>	<b>5,669,385</b>	<b>4,600,545</b>	<b>13,402,757</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>573,280</b>	<b>(188,302)</b>	<b>1,419,962</b>	<b>(214,195)</b>	<b>1,590,745</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	3,650	-	3,650
Transfers in	212,451	145,797	444,960	403,000	1,206,208
Transfers (out)	(30,000)	(59,000)	(449,960)	(39,000)	(577,960)
<b>Total other financing sources (uses)</b>	<b>182,451</b>	<b>86,797</b>	<b>(1,350)</b>	<b>364,000</b>	<b>631,898</b>
<b>SPECIAL ITEM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,000</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>755,731</b>	<b>(101,505)</b>	<b>1,418,612</b>	<b>417,805</b>	<b>2,490,643</b>
<b>FUND BALANCES, JANUARY 1, 2013</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>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 5,259,214</b>	<b>\$ 2,423,325</b>	<b>\$ 14,036,517</b>	<b>\$ 3,304,244</b>	<b>\$ 25,023,300</b>

\* 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, 2013

	<b>Public Retirement</b>	<b>Public Building Administration</b>	<b>Public Building Maintenance</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	25,000	500,000
Investment income	3,240	-	2,835
Miscellaneous	-	7,877	6,250
<b>Total revenues</b>	<b>3,240</b>	<b>32,877</b>	<b>509,085</b>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits	50,142	26,896	-
Capital improvements	-	-	-
Commodities and services	-	8,510	136,393
Supplies and materials	-	438	-
Public safety			
Salaries and benefits	142,692	-	-
Health and welfare			
Salaries and benefits	75,930	-	-
Highways and streets			
Salaries and benefits	12,458	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
<b>Total expenditures</b>	<b>281,222</b>	<b>35,844</b>	<b>136,393</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(277,982)</b>	<b>(2,967)</b>	<b>372,692</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	10,000	75,643
Transfers (out)	-	-	(10,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,000</b>	<b>65,643</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(277,982)</b>	<b>7,033</b>	<b>438,335</b>
<b>FUND BALANCES (DEFICIT), JANUARY 1, 2013</b>	<b>985,164</b>	<b>754</b>	<b>3,481,895</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<b>\$ 707,182</b>	<b>\$ 7,787</b>	<b>\$ 3,920,230</b>

<b>Public Building Commission Lease</b>	<b>Micrographics</b>	<b>Tax Sale Automation</b>	<b>History Room</b>	<b>Data Fiber Optic Network</b>	<b>FEMA Grant Evergreen Village</b>	<b>Totals</b>
\$ 749,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,711
100,415	16,282	-	-	-	46,544	163,241
-	192,368	26,494	-	397,119	-	1,140,981
551	39	293	70	211	80	7,319
52,500	28,231	-	3,326	-	-	98,184
903,177	236,920	26,787	3,396	397,330	46,624	2,159,436
-	43,278	-	7,388	-	-	127,704
-	30,432	7,898	-	5,726	-	44,056
566,893	119,380	-	709	48,143	46,611	926,639
-	12,738	-	3,060	-	13	16,249
-	-	-	-	-	-	142,692
-	-	-	-	-	-	75,930
-	-	-	-	-	-	12,458
205,000	-	-	-	-	-	205,000
35,428	-	-	-	-	-	35,428
807,321	205,828	7,898	11,157	53,869	46,624	1,586,156
95,856	31,092	18,889	(7,761)	343,461	-	573,280
-	-	-	12,000	114,808	-	212,451
-	(10,000)	-	-	(10,000)	-	(30,000)
-	(10,000)	-	12,000	104,808	-	182,451
95,856	21,092	18,889	4,239	448,269	-	755,731
(298,476)	73,691	121,309	23,961	115,185	-	4,503,483
\$ (202,620)	\$ 94,783	\$ 140,198	\$ 28,200	\$ 563,454	\$ -	\$ 5,259,214

(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, 2013

	<b>Child Support</b>	<b>Law Library</b>	<b>Court Automation</b>	<b>Drug Prosecution</b>	<b>Documentation Storage</b>
<b>REVENUES</b>					
Intergovernmental	\$ 18,516	\$ -	\$ -	\$ -	\$ -
Charges for services	15,659	39,930	214,812	1,600	202,064
Fines and forfeits	-	-	-	-	-
Investment income	54	176	1,872	15	988
Miscellaneous	-	-	-	-	-
Total revenues	<u>34,229</u>	<u>40,106</u>	<u>216,684</u>	<u>1,615</u>	<u>203,052</u>
<b>EXPENDITURES</b>					
Public safety					
Salaries and benefits	50,220	-	250,381	-	89,385
Capital improvements	-	-	28,325	-	23,283
Commodities and services	3,480	4,800	75,314	939	7,368
Supplies and materials	-	92,053	1,141	81	17,699
Total expenditures	<u>53,700</u>	<u>96,853</u>	<u>355,161</u>	<u>1,020</u>	<u>137,735</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,471)</u>	<u>(56,747)</u>	<u>(138,477)</u>	<u>595</u>	<u>65,317</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(5,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(19,471)</u>	<u>(56,747)</u>	<u>(143,477)</u>	<u>595</u>	<u>65,317</u>
FUND BALANCES, JANUARY 1, 2013	<u>45,630</u>	<u>107,206</u>	<u>589,559</u>	<u>5,519</u>	<u>486,864</u>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<u>\$ 26,159</u>	<u>\$ 50,459</u>	<u>\$ 446,082</u>	<u>\$ 6,114</u>	<u>\$ 552,181</u>

<b>Court Security</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Drug Court</b>	<b>Probation</b>	<b>Law Enforcement Projects</b>	<b>Children's Waiting Room</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ 2,673	\$ -	\$ 46,112	\$ -	\$ 67,301
303,978	40,454	16,353	135,382	165,577	-	-	1,135,809
-	-	-	-	-	121,120	20,055	141,175
-	154	7	532	883	1,310	8	5,999
-	-	-	-	113	7,972	-	8,085
303,978	40,608	16,360	138,587	166,573	176,514	20,063	1,358,369
424,659	-	-	125,251	2,095	-	-	941,991
565	-	-	1,463	21	25,915	-	79,572
10,472	16,877	-	74,044	128,167	41,782	36,000	399,243
228	-	-	3,527	11,136	-	-	125,865
435,924	16,877	-	204,285	141,419	67,697	36,000	1,546,671
(131,946)	23,731	16,360	(65,698)	25,154	108,817	(15,937)	(188,302)
77,500	-	-	54,297	-	-	14,000	145,797
-	-	-	-	(54,000)	-	-	(59,000)
77,500	-	-	54,297	(54,000)	-	14,000	86,797
(54,446)	23,731	16,360	(11,401)	(28,846)	108,817	(1,937)	(101,505)
70,355	98,602	23,469	230,822	461,764	402,816	2,224	2,524,830
\$ 15,909	\$ 122,333	\$ 39,829	\$ 219,421	\$ 432,918	\$ 511,633	\$ 287	\$ 2,423,325

(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, 2013

	<b>Highway</b>	<b>Engineering</b>	<b>Aid to Bridges</b>	<b>County Motor Fuel Tax</b>	<b>Federal Highway Matching Tax</b>	<b>Totals</b>
<b>REVENUES</b>						
Taxes	\$ 1,834,755	\$ -	\$ 917,377	\$ -	\$ 793,478	\$ 3,545,610
Intergovernmental	394,066	111,792	322,566	2,004,924	170,206	3,003,554
Fines and forfeits	4,754	-	-	-	-	4,754
Investment income	9,402	99	7,129	8,300	7,599	32,529
Miscellaneous	-	2,900	500,000	-	-	502,900
Total revenues	<u>2,242,977</u>	<u>114,791</u>	<u>1,747,072</u>	<u>2,013,224</u>	<u>971,283</u>	<u>7,089,347</u>
<b>EXPENDITURES</b>						
Highways and streets						
Salaries and benefits	1,308,027	138,193	98,089	529,559	-	2,073,868
Capital improvements	243,367	10,032	427,241	542,031	753,667	1,976,338
Commodities and services	238,530	3,086	18,913	-	-	260,529
Supplies and materials	710,408	2,275	26	645,941	-	1,358,650
Total expenditures	<u>2,500,332</u>	<u>153,586</u>	<u>544,269</u>	<u>1,717,531</u>	<u>753,667</u>	<u>5,669,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(257,355)</u>	<u>(38,795)</u>	<u>1,202,803</u>	<u>295,693</u>	<u>217,616</u>	<u>1,419,962</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	3,650	-	-	-	-	3,650
Transfers in	330,314	114,646	-	-	-	444,960
Transfers (out)	(5,000)	-	-	(330,314)	(114,646)	(449,960)
Total other financing sources (uses)	<u>328,964</u>	<u>114,646</u>	<u>-</u>	<u>(330,314)</u>	<u>(114,646)</u>	<u>(1,350)</u>
NET CHANGE IN FUND BALANCES	71,609	75,851	1,202,803	(34,621)	102,970	1,418,612
FUND BALANCES, JANUARY 1, 2013	<u>3,720,569</u>	<u>335,784</u>	<u>2,427,522</u>	<u>3,611,129</u>	<u>2,522,901</u>	<u>12,617,905</u>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<u>\$ 3,792,178</u>	<u>\$ 411,635</u>	<u>\$ 3,630,325</u>	<u>\$ 3,576,508</u>	<u>\$ 2,625,871</u>	<u>\$ 14,036,517</u>

(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, 2013

	<b>Health</b>	<b>Financial Aid</b>	<b>Community Services</b>	<b>Senior Services</b>	<b>Veteran's Assistance</b>	<b>Totals</b>
<b>REVENUES</b>						
Taxes	\$ 421,579	\$ -	\$ -	\$ 446,319	\$ 550,467	\$ 1,418,365
Licenses and permits	473,358	-	-	-	-	473,358
Intergovernmental	1,907,707	4,175	280,506	-	-	2,192,388
Charges for services	256,292	-	-	-	-	256,292
Investment income	3,465	1,011	14	116	653	5,259
Miscellaneous	29,762	-	10,000	-	926	40,688
<b>Total revenues</b>	<b>3,092,163</b>	<b>5,186</b>	<b>290,520</b>	<b>446,435</b>	<b>552,046</b>	<b>4,386,350</b>
<b>EXPENDITURES</b>						
Health and welfare						
Salaries and benefits	2,880,994	-	189,512	-	245,976	3,316,482
Capital improvements	19,795	-	1,427	-	1,758	22,980
Commodities and services	298,300	-	72,022	497,817	179,427	1,047,566
Supplies and materials	205,562	-	3,095	-	4,860	213,517
<b>Total expenditures</b>	<b>3,404,651</b>	<b>-</b>	<b>266,056</b>	<b>497,817</b>	<b>432,021</b>	<b>4,600,545</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(312,488)</b>	<b>5,186</b>	<b>24,464</b>	<b>(51,382)</b>	<b>120,025</b>	<b>(214,195)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	396,000	-	7,000	-	-	403,000
Transfers (out)	(25,000)	-	(3,000)	(7,000)	(4,000)	(39,000)
<b>Total other financing sources (uses)</b>	<b>371,000</b>	<b>-</b>	<b>4,000</b>	<b>(7,000)</b>	<b>(4,000)</b>	<b>364,000</b>
<b>SPECIAL ITEM</b>	<b>268,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>326,512</b>	<b>5,186</b>	<b>28,464</b>	<b>(58,382)</b>	<b>116,025</b>	<b>417,805</b>
<b>FUND BALANCES, JANUARY 1, 2013</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>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<b>\$ 2,369,127</b>	<b>\$ 22,306</b>	<b>\$ 85,184</b>	<b>\$ 286,727</b>	<b>\$ 540,900</b>	<b>\$ 3,304,244</b>

(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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ 5,000	\$ 3,240
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,240</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	54,870	54,870	50,142
Public safety			
Salaries and benefits	68,490	68,490	142,692
Health and welfare			
Salaries and benefits	154,200	154,200	75,930
Highways and streets			
Salaries and benefits	<u>22,440</u>	<u>22,440</u>	<u>12,458</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>281,222</u>
NET CHANGE IN FUND BALANCE	<u>\$ (295,000)</u>	<u>\$ (295,000)</u>	(277,982)
FUND BALANCE, JANUARY 1, 2013			<u>985,164</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 707,182</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous revenue	-	-	7,877
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>32,877</u>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits			
Salaries	22,000	22,000	24,611
Social security	1,500	1,500	2,185
Illinois municipal retirement	2,200	2,200	-
Unemployment insurance	-	-	100
Workers' compensation	300	300	-
Total salaries and benefits	<u>26,000</u>	<u>26,000</u>	<u>26,896</u>
Commodities and services			
Travel	200	200	-
Maintenance	200	200	-
Telephone	500	500	585
Professional fees	6,500	6,500	7,650
Surety bonds	300	300	275
Total commodities and services	<u>7,700</u>	<u>7,700</u>	<u>8,510</u>
Supplies			
Supplies	300	300	438
Total supplies	<u>300</u>	<u>300</u>	<u>438</u>
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>35,844</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(9,000)</u>	<u>(9,000)</u>	<u>(2,967)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	10,000	10,000	10,000
Total other financing sources (uses)	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,000</u>	<u>\$ 1,000</u>	7,033
FUND BALANCE, JANUARY 1, 2013			<u>754</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 7,787</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Reimbursement from other governments	\$ 550,000	\$ 550,000	\$ 500,000
Investment income	11,000	11,000	2,835
Miscellaneous	-	-	6,250
Total revenues	<u>561,000</u>	<u>561,000</u>	<u>509,085</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	158,000	158,000	136,243
Other	-	-	150
Total expenditures	<u>158,000</u>	<u>158,000</u>	<u>136,393</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>403,000</u>	<u>403,000</u>	<u>372,692</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	40,000	40,000	75,643
Transfers (out)	(20,000)	(20,000)	(10,000)
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>65,643</u>
NET CHANGE IN FUND BALANCE	<u>\$ 423,000</u>	<u>\$ 423,000</u>	438,335
FUND BALANCE, JANUARY 1, 2013			<u>3,481,895</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 3,920,230</b></u>

(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, 2013

	<b>Health Facilities</b>	<b>Lease Revenue</b>	<b>Eliminations</b>	<b>Totals</b>
<b>REVENUES</b>				
Charges for services				
Reimbursement from other governments	\$ -	\$ 500,000	\$ -	\$ 500,000
Investment income	58	2,777	-	2,835
Other miscellaneous	6,250	-	-	6,250
<b>Total revenues</b>	<b>6,308</b>	<b>502,777</b>	<b>-</b>	<b>509,085</b>
<b>EXPENDITURES</b>				
General government				
Commodities and services				
Building maintenance	-	129,993	6,250	136,243
Other	150	-	-	150
<b>Total expenditures</b>	<b>150</b>	<b>129,993</b>	<b>6,250</b>	<b>136,393</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,158</b>	<b>372,784</b>	<b>(6,250)</b>	<b>372,692</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	75,643	-	75,643
Transfers (out)	(6,250)	(10,000)	6,250	(10,000)
<b>Total other financing sources (uses)</b>	<b>(6,250)</b>	<b>65,643</b>	<b>6,250</b>	<b>65,643</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(92)</b>	<b>438,427</b>	<b>-</b>	<b>438,335</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>	<b>80,475</b>	<b>3,401,420</b>	<b>-</b>	<b>3,481,895</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>	<b>\$ 80,383</b>	<b>\$ 3,839,847</b>	<b>\$ -</b>	<b>\$ 3,920,230</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 750,000	\$ 750,000	\$ 749,711
Intergovernmental			
City of DeKalb sales tax sharing	135,000	135,000	100,415
Investment income	1,000	1,000	551
Miscellaneous income			
Land rentals	53,000	53,000	52,500
Total revenues	939,000	939,000	903,177
<b>EXPENDITURES</b>			
Current			
General government			
Commodities and services			
Rent	-	-	31,893
Renewal and replacement program	500,000	500,000	500,000
Emergency services	35,000	35,000	35,000
Debt service			
Principal	-	-	205,000
Interest and fiscal charges	425,000	425,000	35,428
Total expenditures	960,000	960,000	807,321
NET CHANGE IN FUND BALANCE	\$ (21,000)	\$ (21,000)	95,856
FUND BALANCE (DEFICIT), JANUARY 1, 2013			(298,476)
<b>FUND BALANCE (DEFICIT), DECEMBER 31, 2013</b>			<b>\$ (202,620)</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ -	\$ -	\$ 16,282
Charges for services			
County Clerk computer fee	20,000	20,000	20,136
Recorder computer fee	60,000	60,000	70,714
Micro document copies	20,000	20,000	17,813
Microfilm contracts	35,000	35,000	38,024
Land records systems fee	-	-	45,681
Investment income	500	500	39
Miscellaneous	-	-	28,231
Total revenues	<u>135,500</u>	<u>135,500</u>	<u>236,920</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	52,000	52,000	26,243
Part-time	2,000	2,000	-
Overtime	2,000	2,000	1,586
FICA	5,000	5,000	2,180
IMRF	6,000	6,000	3,039
Longevity pay	2,000	2,000	516
Health insurance	16,000	16,000	8,380
Life insurance	500	500	197
HSA benefit	-	-	960
Unemployment insurance	500	500	177
Total salaries and benefits	<u>86,000</u>	<u>86,000</u>	<u>43,278</u>
Capital improvements			
Computer equipment	1,500	2,500	2,506
Specialized equipment	-	28,000	27,926
Total capital improvements	<u>1,500</u>	<u>30,500</u>	<u>30,432</u>
Commodities and services			
School of instruction	2,500	2,500	834
Maintenance - equipment	5,000	67,000	94,978
Maintenance - software	20,000	20,000	3,660
Commercial services	10,000	10,000	6,162
Professional services	20,000	20,000	7,702
Data processing services	7,000	7,000	5,918
Employee wellness	1,000	1,000	126
Total commodities and services	<u>65,500</u>	<u>127,500</u>	<u>119,380</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)  
MICROGRAPHICS FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (Continued)</b>			
General government (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 12,738
Total expenditures	<u>158,000</u>	<u>249,000</u>	<u>205,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,500)</u>	<u>(113,500)</u>	<u>31,092</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,500)</u>	<u>\$ (123,500)</u>	21,092
FUND BALANCE, JANUARY 1, 2013			<u>73,691</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 94,783</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 20,000	\$ 20,000	\$ 26,494
Investment income	300	300	293
	<hr/>	<hr/>	<hr/>
Total revenues	20,300	20,300	26,787
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Part time	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Capital improvements			
Computer equipment	300	1,300	795
	<hr/>	<hr/>	<hr/>
Total capital improvements	300	1,300	795
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	800	800	690
Public notices	600	600	-
Professional services	25,000	24,000	2,591
Commercial services	11,000	11,000	953
	<hr/>	<hr/>	<hr/>
Total commodities and services	37,400	36,400	4,234
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Postage	2,800	2,800	2,869
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,800	2,800	2,869
	<hr/>	<hr/>	<hr/>
Total expenditures	42,500	42,500	7,898
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (22,200)</u>	<u>\$ (22,200)</u>	18,889
FUND BALANCE, JANUARY 1, 2013			<hr/> 121,309
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 140,198</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 70
Miscellaneous			
Donations	-	-	3,326
Total revenues	-	-	3,396
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	11,000	11,000	6,800
FICA	900	900	520
Unemployment insurance	100	100	68
Total salaries and benefits	12,000	12,000	7,388
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	1,500	1,500	-
Total capital improvements	2,000	2,000	-
Commodities and services			
Memberships	-	-	320
Maintenance - equipment	600	600	284
Commercial service	1,000	1,000	105
Total commodities and services	1,600	1,600	709
Supplies and materials			
Supplies	2,000	2,000	2,312
Postage	400	400	368
Books and subscriptions	-	-	380
Total supplies and materials	2,400	2,400	3,060
Total expenditures	18,000	18,000	11,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(18,000)	(18,000)	(7,761)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	12,000	12,000	12,000
Total other financing sources (uses)	12,000	12,000	12,000
NET CHANGE IN FUND BALANCE	<u>\$ (6,000)</u>	<u>\$ (6,000)</u>	4,239
FUND BALANCE, JANUARY 1, 2013			23,961
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 28,200</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ 170,000	\$ 170,000	\$ 397,119
Investment income	-	-	211
<b>Total revenues</b>	<b>170,000</b>	<b>170,000</b>	<b>397,330</b>
<b>EXPENDITURES</b>			
General government			
Capital improvements			
Network equipment	5,000	6,000	5,726
<b>Total capital improvements</b>	<b>5,000</b>	<b>6,000</b>	<b>5,726</b>
Commodities and services			
Meetings - host expenses	2,000	1,000	-
Memberships	1,000	1,000	-
Professional services	5,000	5,000	10,304
Commercial services	2,000	2,000	1,082
Fiber optic cable maintenance	160,000	160,000	28,757
Network communications	40,000	40,000	8,000
<b>Total commodities and services</b>	<b>210,000</b>	<b>209,000</b>	<b>48,143</b>
<b>Total expenditures</b>	<b>215,000</b>	<b>215,000</b>	<b>53,869</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>343,461</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Special Projects	50,000	50,000	114,808
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
<b>Total other financing sources (uses)</b>	<b>40,000</b>	<b>40,000</b>	<b>104,808</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>448,269</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>115,185</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 563,454</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEMA GRANT EVERGREEN VILLAGE FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 1,200,000	\$ 1,200,000	\$ 16,229
State grants	300,000	300,000	30,315
Investment income	-	-	80
	<hr/>	<hr/>	<hr/>
Total revenues	1,500,000	1,500,000	46,624
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Health and welfare			
Commodities and services			
Mobile home purchase	-	-	1,390
Hazard mitigation	1,500,000	1,454,000	-
Public notices	-	1,000	910
Professional services	-	44,000	43,935
Demolition costs	-	500	376
	<hr/>	<hr/>	<hr/>
Total commodities and services	1,500,000	1,499,500	46,611
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	500	13
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	500	13
	<hr/>	<hr/>	<hr/>
Total expenditures	1,500,000	1,500,000	46,624
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-
FUND BALANCE, JANUARY 1, 2013			<hr/> -
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/> <u>\$ -</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ 13,000	\$ 13,000	\$ 18,516
Charges for services			
Financial services	20,000	20,000	15,659
Investment income	-	-	54
	<hr/>		
Total revenues	33,000	33,000	34,229
<hr/>			
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	21,000	26,000	26,358
Longevity pay	1,000	1,000	1,549
FICA	2,000	2,000	1,854
IMRF	2,000	2,000	3,088
Health benefits	19,000	19,000	17,116
Life insurance	500	500	155
Unemployment insurance	500	500	100
	<hr/>		
Total salaries and benefits	46,000	51,000	50,220
	<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	53,200	58,200	53,700
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (20,200)</u>	<u>\$ (25,200)</u>	(19,471)
FUND BALANCE, JANUARY 1, 2013			<hr/> 45,630
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 26,159</u></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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 45,000	\$ 45,000	\$ 39,930
Investment income	-	-	176
	<hr/>	<hr/>	<hr/>
Total revenues	45,000	45,000	40,106
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Rent	5,000	5,000	4,800
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,000	5,000	4,800
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	-	243
Periodicals and subscriptions	61,000	92,000	91,810
	<hr/>	<hr/>	<hr/>
Total supplies and materials	61,000	92,000	92,053
	<hr/>	<hr/>	<hr/>
Total expenditures	66,000	97,000	96,853
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (21,000)</u>	<u>\$ (52,000)</u>	(56,747)
FUND BALANCE, JANUARY 1, 2013			<hr/> 107,206
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 50,459</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 230,000	\$ 230,000	\$ 205,457
Supervision driver safety school	15,000	15,000	9,355
Investment income	2,000	2,000	1,872
Total revenues	<u>247,000</u>	<u>247,000</u>	<u>216,684</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	190,000	190,000	192,961
Overtime	3,000	3,000	41
Longevity pay	5,000	5,000	3,314
FICA	15,000	15,000	14,339
IMRF	21,000	21,000	20,444
Health benefits	30,000	30,000	12,732
Insurance buyout	-	-	5,600
Life insurance	500	500	494
Unemployment insurance	500	500	456
Total salaries and benefits	<u>265,000</u>	<u>265,000</u>	<u>250,381</u>
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	75,000	75,000	28,325
Total capital improvements	<u>83,000</u>	<u>83,000</u>	<u>28,325</u>
Commodities and services			
Travel	2,000	2,000	2,820
Maintenance - software	50,000	50,000	34,443
Maintenance - equipment	25,000	25,000	36,194
Data processing services	25,000	25,000	1,857
Total commodities and services	<u>102,000</u>	<u>102,000</u>	<u>75,314</u>
Supplies and materials			
Supplies	-	-	1,141
Total supplies and materials	<u>-</u>	<u>-</u>	<u>1,141</u>
Total expenditures	<u>450,000</u>	<u>450,000</u>	<u>355,161</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(203,000)</u>	<u>(203,000)</u>	<u>(138,477)</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>\$ (208,000)</u>	<u>\$ (208,000)</u>	<u>(143,477)</u>
FUND BALANCE, JANUARY 1, 2013			<u>589,559</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 446,082</u></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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ 2,500	\$ 2,500	\$ 1,600
Investment income	-	-	15
	<hr/>	<hr/>	<hr/>
Total revenues	2,500	2,500	1,615
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Schools of instruction	300	300	-
Travel	600	600	-
Telephone	-	-	47
Witness fees	400	400	-
Transcripts	1,200	1,200	892
	<hr/>	<hr/>	<hr/>
Total commodities and services	2,500	2,500	939
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	-	81
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	-	81
	<hr/>	<hr/>	<hr/>
Total expenditures	2,500	2,500	1,020
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	595
FUND BALANCE, JANUARY 1, 2013			<hr/> 5,519
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 6,114</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 230,000	\$ 230,000	\$ 202,064
Investment income	1,000	1,000	988
	<hr/>	<hr/>	<hr/>
Total revenues	231,000	231,000	203,052
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	50,000	78,000	82,003
Longevity pay	1,000	1,000	211
FICA	4,000	4,000	6,368
IMRF	6,000	6,000	-
Unemployment insurance	1,000	1,000	803
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	62,000	90,000	89,385
Capital improvements			
Computer equipment	50,000	36,000	23,283
Office furniture and equipment	25,000	11,000	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	75,000	47,000	23,283
Commodities and services			
Maintenance - software	3,000	3,000	-
Telephone	5,000	5,000	243
Maintenance - equipment	3,000	3,000	1,186
Commercial services	3,000	3,000	1,300
Internet	3,000	3,000	4,639
Data processing	22,000	22,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	39,000	39,000	7,368
Supplies and materials			
Supplies	16,000	16,000	17,699
	<hr/>	<hr/>	<hr/>
Total supplies and materials	16,000	16,000	17,699
	<hr/>	<hr/>	<hr/>
Total expenditures	192,000	192,000	137,735
NET CHANGE IN FUND BALANCE	<u>\$ 39,000</u>	<u>\$ 39,000</u>	65,317
FUND BALANCE, JANUARY 1, 2013			<hr/>
			486,864
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 552,181</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 350,000	\$ 350,000	\$ 303,978
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>303,978</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	248,000	248,000	256,258
Part-time	34,000	34,000	11,295
Overtime	20,000	20,000	17,398
On call	-	-	400
Premium holiday	4,000	4,000	3,596
Supervisory differential	1,000	1,000	-
Training pay	1,000	1,000	697
Education pay	2,000	2,000	2,261
Longevity pay	4,000	4,000	175
FICA	26,000	26,000	20,914
IMRF	4,000	4,000	99
SLEP	66,000	66,000	55,045
Health benefits	33,000	33,000	55,282
Life insurance	1,000	1,000	590
Unemployment insurance	1,000	1,000	649
Total salaries and benefits	<u>445,000</u>	<u>445,000</u>	<u>424,659</u>
Capital improvements			
Other equipment	8,200	4,200	565
Total capital improvements	<u>8,200</u>	<u>4,200</u>	<u>565</u>
Commodities and services			
Maintenance - equipment	7,000	10,900	10,472
Total commodities and services	<u>7,000</u>	<u>10,900</u>	<u>10,472</u>
Supplies and materials			
Supplies	-	100	13
Clothing	500	500	215
Total supplies and materials	<u>500</u>	<u>600</u>	<u>228</u>
Total expenditures	<u>460,700</u>	<u>460,700</u>	<u>435,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(110,700)</u>	<u>(110,700)</u>	<u>(131,946)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	-	-	77,500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>77,500</u>
NET CHANGE IN FUND BALANCE	<u>\$ (110,700)</u>	<u>\$ (110,700)</u>	(54,446)
FUND BALANCE, JANUARY 1, 2013			<u>70,355</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 15,909</u></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, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Administrative fees	\$ 3,000	\$ 3,000	\$ 40,454
Investment income	-	-	154
	<hr/>		
Total revenues	3,000	3,000	40,608
	<hr/>		
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Professional services	-	16,000	16,877
	<hr/>		
Total expenditures	-	16,000	16,877
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 3,000</u>	<u>\$ (13,000)</u>	23,731
FUND BALANCE, JANUARY 1, 2013			<u>98,602</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 122,333</b></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, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Administrative fees	\$ 15,000	\$ 15,000	\$ 16,353
Investment income	-	-	7
	<hr/>		
Total revenues	15,000	15,000	16,360
	<hr/>		
<b>EXPENDITURES</b>			
Public safety			
Supplies and materials			
Citation supplies	4,000	4,000	-
	<hr/>		
Total expenditures	4,000	4,000	-
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 11,000	\$ 11,000	16,360
	<hr/>		
FUND BALANCE, JANUARY 1, 2013			23,469
	<hr/>		
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 39,829</b>
	<hr/>		

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Local agencies	\$ -	\$ -	\$ 1,673
Mentor court	-	-	1,000
Charges for services			
Drug court fees	120,000	120,000	112,273
Drug testing	10,000	10,000	23,109
Investment income	-	-	532
<b>Total revenues</b>	<b>130,000</b>	<b>130,000</b>	<b>138,587</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	113,900	113,900	95,041
FICA	9,000	9,000	6,843
IMRF	12,000	12,000	9,963
Longevity pay	1,000	1,000	569
Health insurance	28,000	25,000	11,645
Life insurance	500	500	331
Paid hours off contingency	-	-	153
HSA benefit	-	-	456
Unemployment insurance	500	500	250
<b>Total salaries and benefits</b>	<b>164,900</b>	<b>161,900</b>	<b>125,251</b>
Capital improvements			
Office furniture and small equipment	-	500	89
Computer equipment	-	1,500	1,374
<b>Total capital improvements</b>	<b>-</b>	<b>2,000</b>	<b>1,463</b>
Commodities and services			
School of instruction	2,000	2,000	1,900
Travel	5,000	5,000	553
Meetings - host expenditures	1,000	1,000	3,533
Memberships	1,500	1,500	1,748
Telephone	-	-	723
Professional services	14,500	14,500	12,421
Software acquisition	100	100	-
Participant expense	16,000	16,000	12,805
Contributions to agencies	15,000	16,000	25,149
Drug testing	15,000	15,000	12,665
Copies	1,500	1,500	1,306
Postage	1,500	1,500	1,241
Contribution to general	1,000	1,000	-
<b>Total commodities and services</b>	<b>74,100</b>	<b>75,100</b>	<b>74,044</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 3,527
Total supplies and materials	<u>4,000</u>	<u>4,000</u>	<u>3,527</u>
Total expenditures	<u>243,000</u>	<u>243,000</u>	<u>204,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(113,000)</u>	<u>(113,000)</u>	<u>(65,698)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Mental health	-	-	18,297
Probation	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
Total other financing sources (uses)	<u>36,000</u>	<u>36,000</u>	<u>54,297</u>
NET CHANGE IN FUND BALANCE	<u>\$ (77,000)</u>	<u>\$ (77,000)</u>	(11,401)
FUND BALANCE, JANUARY 1, 2013			<u>230,822</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 219,421</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Probation fees	\$ 63,000	\$ 63,000	\$ 104,136
Juvenile safe house	2,000	2,000	6,948
Probation operation fees	-	-	51,352
Victim witness fines	1,000	1,000	1,954
Entitlement payments	-	-	179
Juvenile justice council	-	-	1,008
Investment income	2,000	2,000	883
Miscellaneous	-	-	113
<b>Total revenues</b>	<b>68,000</b>	<b>68,000</b>	<b>166,573</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	2,000	1,632
FICA	-	400	185
IMRF	-	500	254
Unemployment insurance	-	100	24
<b>Total salaries and benefits</b>	<b>-</b>	<b>3,000</b>	<b>2,095</b>
Capital improvements			
Computer equipment	-	100	21
Commodities and services			
Travel	4,000	4,000	4,016
Maintenance - vehicles	5,000	5,000	3,666
Maintenance - software	10,000	10,000	9,122
Training	7,000	7,000	6,699
Memberships	-	-	50
Professional services	42,000	42,000	41,408
Commercial services	2,000	2,000	2,875
Entitlement expenses	-	-	(2,857)
Drug testing	5,000	5,000	6,774
Juvenile safe house	50,000	50,000	8,144
Juvenile programming	43,000	43,000	43,962
Juvenile justice council	-	-	868
Contingency	9,000	5,900	3,440
<b>Total commodities and services</b>	<b>177,000</b>	<b>173,900</b>	<b>128,167</b>
Supplies and materials			
Supplies	5,000	5,000	4,752
Clothing	-	-	1,077
Fuel	7,000	7,000	5,307
<b>Total supplies and materials</b>	<b>12,000</b>	<b>12,000</b>	<b>11,136</b>
<b>Total expenditures</b>	<b>189,000</b>	<b>189,000</b>	<b>141,419</b>

(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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (121,000)	\$ (121,000)	\$ 25,154
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Asset replacement	(13,000)	(13,000)	(13,000)
Drug court	(36,000)	(36,000)	(36,000)
Total other financing sources (uses)	<u>(54,000)</u>	<u>(54,000)</u>	<u>(54,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	(28,846)
FUND BALANCE, JANUARY 1, 2013			<u>461,764</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 432,918</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ 20,000	\$ 20,000	\$ 16,482
Fines and forfeits			
Administrative fees	8,000	8,000	29,630
Forfeits	11,000	11,000	16,930
DUI fines	35,000	35,000	55,322
Narcotics task force	35,000	35,000	48,868
Investment income	-	-	1,310
Miscellaneous income			
Donations	5,800	5,800	7,750
DeKalb Community Foundation	200	200	222
Total revenues	<u>115,000</u>	<u>115,000</u>	<u>176,514</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Sheriff's Care Trac	1,000	1,000	695
Office equipment	15,500	15,500	4,929
Other equipment	24,100	24,100	20,291
Total capital improvements	<u>40,600</u>	<u>40,600</u>	<u>25,915</u>
Commodities and services			
Training	1,000	1,000	2,970
Maintenance - equipment	5,000	5,000	13,103
Maintenance - vehicles	9,500	9,500	-
Rent - equipment	6,500	6,500	-
Telephone	-	-	2,828
Restricted SCAAP	7,000	7,000	16,482
Citizen's academy	6,000	6,000	6,399
Total commodities and services	<u>35,000</u>	<u>35,000</u>	<u>41,782</u>
Total expenditures	<u>75,600</u>	<u>75,600</u>	<u>67,697</u>
NET CHANGE IN FUND BALANCE	<u>\$ 39,400</u>	<u>\$ 39,400</u>	108,817
FUND BALANCE, JANUARY 1, 2013			<u>402,816</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 511,633</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fines and forfeits			
Children's waiting room fee	\$ 22,000	\$ 22,000	\$ 20,055
Investment income	-	-	8
	<hr/>		
Total revenues	22,000	22,000	20,063
<b>EXPENDITURES</b>			
Public safety			
Commodities and services	22,000	36,000	36,000
Capital improvements	1,000	1,000	-
	<hr/>		
Total expenditures	23,000	37,000	36,000
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	(1,000)	(15,000)	(15,937)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Opportunity	14,000	14,000	14,000
	<hr/>		
Total other financing sources (uses)	14,000	14,000	14,000
<b>NET CHANGE IN FUND BALANCE</b>			
	<u>\$ 13,000</u>	<u>\$ (1,000)</u>	(1,937)
<b>FUND BALANCE, JANUARY 1, 2013</b>			
			<u>2,224</u>
<b>FUND BALANCE (DEFICIT), DECEMBER 31, 2013</b>			
			<u>\$ 287</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,850,000	\$ 1,850,000	\$ 1,834,755
Intergovernmental			
Fuel reimbursement	225,000	225,000	302,921
Sale of fuel	5,500	5,500	6,179
Materials	5,000	5,000	19,182
Local agency maintenance	700	700	1,500
State aid	-	-	42,694
Federal grant	-	-	21,590
Fines and forfeits			
Oversize vehicle permits	3,500	3,500	4,754
Investment income	5,000	5,000	9,402
Total revenues	<u>2,094,700</u>	<u>2,094,700</u>	<u>2,242,977</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	1,334,000	1,334,000	1,308,027
Capital improvements	350,000	350,000	243,367
Commodities and services	289,700	289,700	238,530
Supplies and materials	659,700	659,700	710,408
Total expenditures	<u>2,633,400</u>	<u>2,633,400</u>	<u>2,500,332</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(538,700)</u>	<u>(538,700)</u>	<u>(257,355)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	3,650
Transfers in			
County motor fuel tax	400,000	400,000	330,314
Transfers (out)			
Asset replacement	(5,000)	(5,000)	(5,000)
Engineering	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>345,000</u>	<u>345,000</u>	<u>328,964</u>
NET CHANGE IN FUND BALANCE	<u>\$ (193,700)</u>	<u>\$ (193,700)</u>	71,609
FUND BALANCE, JANUARY 1, 2013			<u>3,720,569</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 3,792,178</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 750,000	\$ 750,000	\$ 751,364
Overtime	36,000	36,000	22,237
Seasonal	20,000	20,000	22,542
Premium holiday	7,000	7,000	-
Longevity pay	21,000	21,000	30,253
FICA	65,000	65,000	60,149
IMRF	86,000	86,000	83,816
Health benefits	335,000	335,000	317,708
Unemployment tax	2,000	2,000	1,966
Life insurance	4,000	4,000	3,103
Uniform allowance	5,000	5,000	-
Insurance buyout	-	-	2,800
HSA benefit	-	-	8,892
Deferred compensation	3,000	3,000	3,197
Total salaries and benefits	<u>1,334,000</u>	<u>1,334,000</u>	<u>1,308,027</u>
Capital improvements			
Land acquisition	50,000	50,000	950
Landscaping	800	800	123
Vehicles	75,000	75,000	59,440
Office furniture and equipment	15,000	15,000	11,203
Construction equipment	198,700	198,700	161,220
Other equipment	10,500	10,500	10,431
Total capital improvements	<u>350,000</u>	<u>350,000</u>	<u>243,367</u>
Commodities and services			
Travel	3,600	3,600	3,154
School of instruction	800	800	832
Public notices	-	-	161
Memberships	1,700	1,700	1,499
Maintenance - software	3,000	3,000	136
Maintenance - vehicles	15,000	15,000	8,205
Maintenance - building	10,000	10,000	7,626
Maintenance - equipment	80,000	80,000	62,624
Maintenance - fuel depot	1,500	1,500	8,660
Maintenance - HVAC	1,500	1,500	1,406
Maintenance - plumbing	600	600	472
Maintenance - electrical	1,000	1,000	541
Telephone	9,000	9,000	10,249
Electricity	45,000	45,000	32,571
Gas	13,000	13,000	16,101
Garbage	5,000	5,000	4,860

(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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS (Continued)</b>			
Commodities and services (Continued)			
Water and sewer	\$ 2,500	\$ 2,500	\$ 2,407
Commercial services	15,000	15,000	6,431
Janitorial contract	4,500	4,500	3,375
Drug testing	1,500	1,500	741
Rental of equipment	500	500	800
Professional services	75,000	75,000	65,679
	<hr/>		
Total commodities and services	289,700	289,700	238,530
	<hr/>		
Supplies and materials			
Supplies	3,500	3,500	3,694
Postage	1,000	1,000	749
Janitorial supplies	2,500	2,500	1,946
Fuels and lubricants	425,000	425,000	501,505
Materials - day labor	175,000	175,000	153,601
Materials - traffic control	20,000	20,000	13,940
Materials - winter maintenance	15,000	15,000	15,055
Traffic signal maintenance	10,000	10,000	12,753
Books and subscriptions	300	300	331
Clothing	7,300	7,300	6,751
Other supplies and materials	100	100	83
	<hr/>		
Total supplies and materials	659,700	659,700	710,408
	<hr/>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,633,400</b>	<b>\$ 2,633,400</b>	<b>\$ 2,500,332</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ 35,900	\$ 35,900	\$ 22,071
Township motor fuel	40,000	40,000	75,200
Local agencies	-	-	2,904
State aid	-	-	11,617
Investment income	100	100	99
Miscellaneous	-	-	2,900
	<hr/>	<hr/>	<hr/>
Total revenues	76,000	76,000	114,791
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	234,000	232,000	138,193
Capital improvements	10,000	11,000	10,032
Commodities and services	3,200	4,200	3,086
Supplies and materials	2,200	2,200	2,275
	<hr/>	<hr/>	<hr/>
Total expenditures	249,400	249,400	153,586
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(173,400)	(173,400)	(38,795)
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Highway	50,000	50,000	-
Federal highway matching	177,000	177,000	114,646
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	227,000	227,000	114,646
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 53,600	\$ 53,600	75,851
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2013			335,784
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 411,635</b>
			<hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 158,000	\$ 158,000	\$ 90,973
Overtime	8,000	8,000	14,355
Longevity pay	6,000	6,000	1,907
FICA	13,000	13,000	8,026
IMRF	18,000	18,000	11,547
Health insurance	30,000	28,000	8,076
Life insurance	500	500	309
Unemployment insurance	500	500	200
Insurance buyout	-	-	2,800
	<hr/>		
Total salaries and benefits	234,000	232,000	138,193
	<hr/>		
Capital improvements			
Office furniture and small equipment	10,000	10,000	9,544
Other equipment	-	1,000	488
	<hr/>		
Total capital improvements	10,000	11,000	10,032
	<hr/>		
Commodities and services			
Registrations	-	-	150
Travel	500	500	54
Maintenance - equipment	1,200	1,200	1,205
Maintenance - software	1,500	500	-
Contribution to township motor fuel tax	-	2,000	1,677
	<hr/>		
Total commodities and services	3,200	4,200	3,086
	<hr/>		
Supplies and materials			
Supplies	2,200	2,200	2,275
	<hr/>		
Total supplies and materials	2,200	2,200	2,275
	<hr/>		
<b>TOTAL EXPENDITURES</b>	<b>\$ 249,400</b>	<b>\$ 249,400</b>	<b>\$ 153,586</b>

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(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 925,000	\$ 925,000	\$ 917,377
Intergovernmental			
State aid	-	-	15,181
Local agencies	-	-	134,237
Contributions from townships			
Townships - construction	164,000	164,000	173,148
Investment income	2,000	2,000	7,129
Miscellaneous			
Settlements	-	-	500,000
Total revenues	<u>1,091,000</u>	<u>1,091,000</u>	<u>1,747,072</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	59,000	59,000	57,743
Overtime	8,000	8,000	7,544
Longevity pay	3,000	3,000	2,197
FICA	5,500	5,500	4,581
IMRF	7,000	7,000	7,072
Health insurance	19,000	19,000	18,698
Life insurance	300	300	154
Unemployment insurance	200	200	100
Total salaries and benefits	<u>102,000</u>	<u>102,000</u>	<u>98,089</u>
Capital improvements			
Bridges and other structures	602,000	602,000	427,241
Total capital improvements	<u>602,000</u>	<u>602,000</u>	<u>427,241</u>
Commodities and services			
Professional services	250,000	250,000	18,913
Total commodities and services	<u>250,000</u>	<u>250,000</u>	<u>18,913</u>
Supplies and materials			
Day labor materials	100	100	26
Total supplies and materials	<u>100</u>	<u>100</u>	<u>26</u>
Total expenditures	<u>954,100</u>	<u>954,100</u>	<u>544,269</u>
NET CHANGE IN FUND BALANCE	<u>\$ 136,900</u>	<u>\$ 136,900</u>	1,202,803
FUND BALANCE, JANUARY 1, 2013			<u>2,427,522</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 3,630,325</u></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,250,000	\$ 1,250,000	\$ 1,257,048
Motor fuel tax - local agencies	150,000	150,000	285,235
State aid	230,000	230,000	462,641
Investment income	2,000	2,000	8,300
	<hr/>	<hr/>	<hr/>
Total revenues	1,632,000	1,632,000	2,013,224
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	406,000	406,000	403,546
Overtime	19,000	19,000	18,813
Seasonal	36,000	36,000	28,856
Premium holiday	3,000	3,000	-
Longevity pay	11,000	11,000	-
FICA	35,000	35,000	34,088
IMRF	46,000	46,000	43,710
Unemployment insurance	-	-	546
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	556,000	556,000	529,559
	<hr/>	<hr/>	<hr/>
Capital improvements			
Road - major repairs and maintenance	888,000	742,000	542,031
	<hr/>	<hr/>	<hr/>
Total capital improvements	888,000	742,000	542,031
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Winter maintenance materials	500,000	646,000	645,941
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500,000	646,000	645,941
	<hr/>	<hr/>	<hr/>
Total expenditures	1,944,000	1,944,000	1,717,531
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(312,000)	(312,000)	295,693
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Highway	(400,000)	(400,000)	(330,314)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(400,000)	(400,000)	(330,314)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (712,000)	\$ (712,000)	(34,621)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2013			3,611,129
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 3,576,508</b>
			<hr/>

(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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 800,000	\$ 800,000	\$ 793,478
Intergovernmental - township bridge			
Township bridge	10,000	10,000	10,000
State aid	-	-	160,206
Investment income	1,500	1,500	7,599
	<hr/>		
Total revenues	811,500	811,500	971,283
	<hr/>		
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	745,000	745,000	614,305
Traffic control materials	-	140,000	139,362
	<hr/>		
Total expenditures	745,000	885,000	753,667
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	66,500	(73,500)	217,616
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering	(177,000)	(177,000)	(114,646)
	<hr/>		
Total other financing sources (uses)	(177,000)	(177,000)	(114,646)
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (110,500)</u>	<u>\$ (250,500)</u>	102,970
FUND BALANCE, JANUARY 1, 2013			<u>2,522,901</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 2,625,871</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 425,000	\$ 425,000	\$ 421,579
Licenses and permits	461,800	461,800	473,358
Intergovernmental	3,086,000	3,086,000	1,907,707
Charges for services	484,800	484,800	256,292
Investment income	4,600	4,600	3,465
Miscellaneous	19,800	19,800	29,762
<b>Total revenues</b>	<b>4,482,000</b>	<b>4,482,000</b>	<b>3,092,163</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	4,221,700	4,221,700	2,880,994
Capital improvements	15,000	20,000	19,795
Commodities and services	711,700	706,700	298,300
Supplies and materials	265,100	265,100	205,562
<b>Total expenditures</b>	<b>5,213,500</b>	<b>5,213,500</b>	<b>3,404,651</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(731,500)</b>	<b>(731,500)</b>	<b>(312,488)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	384,000	384,000	384,000
Solid waste program fund	12,000	12,000	12,000
Senior services fund	27,000	27,000	-
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Asset replacement fund	(27,000)	(27,000)	(20,000)
<b>Total other financing sources (uses)</b>	<b>391,000</b>	<b>391,000</b>	<b>371,000</b>
<b>SPECIAL ITEM</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (340,500)</b>	<b>\$ (340,500)</b>	<b>326,512</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>2,042,615</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 2,369,127</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS****SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>TAXES</b>			
Property taxes	\$ 425,000	\$ 425,000	\$ 421,579
Total taxes	425,000	425,000	421,579
<b>LICENSES AND PERMITS</b>			
Animal control licenses	239,800	239,800	246,294
Septic permits and licenses	19,500	19,500	17,755
Well permits	3,900	3,900	5,225
Restaurant permits	185,100	185,100	177,139
Septic inspections	4,400	4,400	8,680
Well inspections	6,200	6,200	14,690
Tanning booth inspections	2,900	2,900	3,575
Total licenses and permits	461,800	461,800	473,358
<b>INTERGOVERNMENTAL REVENUE</b>			
Medicare - home nursing	1,465,000	1,465,000	14,317
State aid - home nursing	24,000	24,000	-
State aid - family planning	62,000	62,000	74,255
State grant - FCM match	244,700	244,700	281,610
State grant - planning prepared	134,900	134,900	136,884
State grant - WIC	316,000	316,000	315,608
State aid - well child	-	-	550
State aid - immunizations	62,600	62,600	101,247
State grant - basic health	145,400	145,400	145,453
State grant - vision and hearing	15,200	15,200	14,282
State grant - vector prevention	9,000	9,000	20,914
State grant - We Choose Health	-	-	110,386
State grant - Risk based initiative	-	-	15,270
State grant - Title X - family planning	175,200	175,200	175,167
State grant - case management	223,000	223,000	221,840
State grant - adolescent health	26,500	26,500	25,543
State grant - tobacco	47,200	47,200	50,099
State grant - HIV case management	100,300	100,300	113,786
State aid - depression and ASQ screening	35,000	35,000	48,185
Federal grant - in-person counselor	-	-	42,311
Total intergovernmental revenue	3,086,000	3,086,000	1,907,707

(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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 68,500	\$ 68,500	\$ 64,410
Blood lead testing	1,500	1,500	2,422
Private pay - home nursing	219,000	219,000	-
Private pay - TB	24,000	24,000	17,033
Employee wellness	12,300	12,300	14,365
Family planning	22,500	22,500	25,383
Immunizations	79,000	79,000	66,040
Flu shots	58,000	58,000	66,639
Total charges for services	<u>484,800</u>	<u>484,800</u>	<u>256,292</u>
<b>INVESTMENT INCOME</b>	<u>4,600</u>	<u>4,600</u>	<u>3,465</u>
<b>MISCELLANEOUS</b>			
Donations	2,000	2,000	731
Building rentals	17,000	17,000	15,714
Other	800	800	13,317
Total miscellaneous	<u>19,800</u>	<u>19,800</u>	<u>29,762</u>
<b>TOTAL REVENUES</b>	<u>\$ 4,482,000</u>	<u>\$ 4,482,000</u>	<u>\$ 3,092,163</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 2,989,700	\$ 2,989,700	\$ 1,981,487
Overtime	28,700	28,700	10,423
On call	23,200	23,200	10,722
Examination fees	300	300	180
Health benefits	586,700	586,700	410,909
Life insurance	9,200	9,200	6,441
FICA	236,500	236,500	156,757
IMRF	320,900	320,900	223,525
Unemployment tax	6,500	6,500	5,531
Paid hours off contingency	20,000	20,000	38,717
Insurance buyout	-	-	29,120
HSA benefit	-	-	7,182
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	4,221,700	4,221,700	2,880,994
Capital improvements			
Office furniture and equipment	13,000	17,500	17,437
Specialized equipment	-	500	2,358
Other equipment	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	15,000	20,000	19,795
Commodities and services			
Travel	50,000	50,000	12,358
School of instruction	500	500	-
Public notices	8,300	8,300	10,459
Memberships	10,200	10,200	4,926
Maintenance - software	62,000	62,000	-
Maintenance - vehicles	3,000	3,000	3,458
Maintenance - equipment	6,200	6,200	8,769
Postage	9,500	9,500	7,016
Telephone	30,500	30,500	15,655
Commercial services	31,300	31,300	24,010
Participant expenses	1,300	1,300	2,144
Rental of space	45,000	45,000	45,000
Rental of equipment	2,300	2,300	2,772
Professional services	403,000	398,000	140,408

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE (Continued)</b>			
Commodities and services (Continued)			
Recruitment	\$ 25,000	\$ 25,000	\$ 2,994
Employee wellness	8,900	8,900	10,112
Pet population control	2,000	2,000	1,880
Water sample testing	1,100	1,100	2,175
In-house copies	4,600	4,600	247
Other commodities and services	7,000	7,000	3,917
Total commodities and services	711,700	706,700	298,300
Supplies and materials			
Supplies	31,700	31,700	19,161
Environmental health supplies	-	-	6,120
Family planning supplies	68,000	68,000	65,765
Clinic supplies	13,500	13,500	10,536
Vaccines	74,000	74,000	66,580
Home nursing supplies	46,000	46,000	-
TB supplies	4,200	4,200	2,767
Animal control supplies	2,000	2,000	1,847
Periodicals and subscriptions	4,000	4,000	1,940
Educational supplies	2,000	2,000	11,753
Fuels and lubricants	18,500	18,500	18,238
Clothing	1,200	1,200	855
Total supplies and materials	265,100	265,100	205,562
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,213,500</b>	<b>\$ 5,213,500</b>	<b>\$ 3,404,651</b>

(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, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 4,000	\$ 4,000	\$ 4,175
Investment income	1,000	1,000	1,011
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,186</u>
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	5,186
FUND BALANCE, JANUARY 1, 2013			<u>17,120</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 22,306</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 243,000	\$ 243,000	\$ 246,777
State grants	8,000	8,000	33,313
Local grants	-	-	416
Investment income	-	-	14
Miscellaneous	-	-	10,000
<b>Total revenues</b>	<b>251,000</b>	<b>251,000</b>	<b>290,520</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	212,000	190,500	189,512
Capital improvements	-	1,500	1,427
Commodities and services	41,000	61,000	72,022
Supplies and materials	2,000	2,000	3,095
<b>Total expenditures</b>	<b>255,000</b>	<b>255,000</b>	<b>266,056</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(4,000)</b>	<b>(4,000)</b>	<b>24,464</b>
<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)
<b>Total other financing sources (uses)</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>28,464</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>56,720</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 85,184</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 150,000	\$ 138,500	\$ 138,412
Longevity pay	2,000	2,000	1,754
Health benefits	27,000	17,000	15,696
Life insurance	1,000	1,000	310
FICA	11,000	11,000	10,519
IMRF	16,000	16,000	14,991
Unemployment tax	1,000	1,000	450
Insurance buyout	-	-	2,800
HSA benefit	-	-	2,964
Deferred compensation	2,000	2,000	1,616
Workers' compensation	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	212,000	190,500	189,512
	<hr/>	<hr/>	<hr/>
Capital improvements			
Office furniture and small equipment	-	1,500	1,427
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	7,000	7,000	11,909
School of instruction	3,000	3,000	3,124
Scholarships	3,000	3,000	3,000
Memberships	3,500	3,500	1,978
Maintenance - equipment	1,000	1,000	1,032
Postage	500	500	153
Telephone	1,000	1,000	1,000
Insurance premiums	2,000	2,500	2,500
Direct assistance payouts	20,000	39,500	47,326
	<hr/>	<hr/>	<hr/>
Total commodities and services	41,000	61,000	72,022
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	2,000	2,000	3,095
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,000	2,000	3,095
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 266,056</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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 450,000	\$ 450,000	\$ 446,319
Investment income	500	500	116
	<hr/>	<hr/>	<hr/>
Total revenues	450,500	450,500	446,435
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	416,000	498,000	497,817
	<hr/>	<hr/>	<hr/>
Total expenditures	416,000	498,000	497,817
	<hr/>	<hr/>	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,500</b>	<b>(47,500)</b>	<b>(51,382)</b>
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(27,000)	(27,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(34,000)	(34,000)	(7,000)
	<hr/>	<hr/>	<hr/>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 500</b>	<b>\$ (81,500)</b>	<b>(58,382)</b>
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>345,109</b>
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 286,727</b>
			<hr/>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 555,000	\$ 555,000	\$ 550,467
Investment income	-	-	653
Miscellaneous	2,000	2,000	926
	<hr/>	<hr/>	<hr/>
Total revenues	557,000	557,000	552,046
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	220,000	220,000	166,160
FICA	17,000	17,000	13,554
IMRF	23,000	23,000	17,966
Health insurance	41,000	41,000	30,096
Life insurance	1,000	1,000	606
Paid hours off contingency	-	-	11,621
Insurance buyout	-	-	5,400
Unemployment insurance	1,000	1,000	573
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	303,000	303,000	245,976
Capital outlay			
Computer equipment	1,000	1,000	-
Computer software	2,000	2,000	1,250
Office furniture and small equipment	300	300	-
Vehicle	15,000	15,000	508
	<hr/>	<hr/>	<hr/>
Total capital outlay	18,300	18,300	1,758
Commodities and services			
School of instruction	1,200	1,200	3,998
Travel	6,500	6,500	4,030
Mileage - employee	2,500	2,500	1,491
Mileage - boards	-	-	689
Meetings	500	500	401
Memberships	600	600	1,080
Public notices	500	500	-
Community relations	3,500	3,500	6,341
Maintenance - equipment	500	500	-
Maintenance - vehicle	1,000	1,000	1,394
Rent - space	16,000	16,000	16,000
Rent - equipment	1,000	1,000	822
Telephone	1,500	1,500	2,830
Commercial services	500	500	-
Copier leases	1,200	1,200	1,116
Insurance premiums	2,000	2,000	2,243
Direct assistance payments	160,000	160,000	129,059
Postage	3,000	3,000	1,059
Fuel	5,000	5,000	6,874
	<hr/>	<hr/>	<hr/>
Total commodities and services	207,000	207,000	179,427

(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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (Continued)</b>			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 3,673
Copies	500	500	386
Books and subscriptions	500	500	586
Clothing	300	300	215
Contingency	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	4,300	4,300	4,860
	<hr/>	<hr/>	<hr/>
Total expenditures	532,600	532,600	432,021
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	24,400	24,400	120,025
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Asset replacement	(4,000)	(4,000)	(4,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(4,000)	(4,000)	(4,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 20,400	\$ 20,400	116,025
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2013			424,875
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 540,900</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, 2013

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	<b>Build America Bonds</b>	<b>Recovery Zone Bonds</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and investments	\$ 719,899	\$ 276,068	\$ 995,967
Receivables			
Accounts	302,170	90,162	392,332
Total assets	<u>\$ 1,022,069</u>	<u>\$ 366,230</u>	<u>\$ 1,388,299</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
None	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Restricted for debt service	<u>1,022,069</u>	<u>366,230</u>	<u>1,388,299</u>
Total fund balances	<u>1,022,069</u>	<u>366,230</u>	<u>1,388,299</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,022,069</u>	<u>\$ 366,230</u>	<u>\$ 1,388,299</u>

(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, 2013

---

	<b>Build America Bonds</b>	<b>Recovery Zone Bonds</b>	<b>Totals</b>
<b>REVENUES</b>			
Intergovernmental	\$ 869,579	\$ 354,131	\$ 1,223,710
Investment income	1,094	331	1,425
Total revenues	<u>870,673</u>	<u>354,462</u>	<u>1,225,135</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	520,000	-	520,000
Interest	316,882	310,108	626,990
Total expenditures	<u>837,682</u>	<u>310,908</u>	<u>1,148,590</u>
NET CHANGE IN FUND BALANCES	32,991	43,554	76,545
FUND BALANCES, JANUARY 1, 2013	<u>989,078</u>	<u>322,676</u>	<u>1,311,754</u>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<u><u>\$ 1,022,069</u></u>	<u><u>\$ 366,230</u></u>	<u><u>\$ 1,388,299</u></u>

(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, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 800,000	\$ 800,000	\$ 767,488
Federal interest rebate	111,000	111,000	102,091
Investment income	1,000	1,000	1,094
	<hr/>		
Total revenues	912,000	912,000	870,673
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Principal	520,000	520,000	520,000
Interest	318,000	318,000	316,882
	<hr/>		
Total expenditures	839,000	839,000	837,682
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 73,000</u>	<u>\$ 73,000</u>	32,991
FUND BALANCE, JANUARY 1, 2013			<u>989,078</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 1,022,069</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 215,000	\$ 215,000	\$ 225,677
Federal interest rebate	140,000	140,000	128,454
Investment income	-	-	331
	<hr/>		
Total revenues	355,000	355,000	354,462
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Interest	311,000	311,000	310,108
	<hr/>		
Total expenditures	312,000	312,000	310,908
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 43,000</u>	<u>\$ 43,000</u>	43,554
FUND BALANCE, JANUARY 1, 2013			<hr/> 322,676
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/> <b>\$ 366,230</b>

(See independent auditor's report.)



## CAPITAL PROJECTS FUNDS

- **Capital Improvement Reserve Fund** - to account for funds assigned for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- **Special Projects Fund** - to account for funds assigned for 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 was provided by sales tax revenue on the County Farm property.
- **Asset Replacement Fund** - to account for funds assigned for the replacement of the County's major equipment for various departments.
- **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.
- **Courthouse Expansion Fund** – to account for revenues 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.
- **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.
- **FEMA Grant Montoya Project** - to account for grant revenues restricted to the acquisition and relocation of property in a flood plain. The funding is provided by a federal grant.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

December 31, 2013

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>	<b>Opportunity</b>
<b>ASSETS</b>					
Cash and investments	\$ 1,139,704	\$ 621,892	\$ 525,863	\$ 636,081	\$ 3,392,535
Receivables					
Accounts	-	-	-	-	134,078
Accrued interest	-	-	-	-	4,765
Other	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advance from other funds	363,512	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,503,216</b>	<b>\$ 621,892</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 237	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	237	-	-	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Nonspendable - long-term receivables	363,512	-	-	-	-
Restricted for specific purpose	-	-	-	-	-
Unrestricted					
Assigned for capital purposes	1,139,704	621,655	525,863	636,081	3,531,378
Total fund balances (deficit)	1,503,216	621,655	525,863	636,081	3,531,378
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,503,216</b>	<b>\$ 621,892</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>

Asset Replacement	Broadband Grant	Courthouse Expansion	Jail Expansion	Solid Waste Program	FEMA Grant Montoya Project	Totals
\$ 4,178,465	\$ -	\$ -	\$ 243,257	\$ 3,401	\$ 10,407	\$ 10,751,605
10,960	-	-	-	24,039	-	169,077
-	-	-	-	-	-	4,765
-	-	-	-	-	160	160
-	-	-	-	13	-	13
-	-	-	-	-	-	363,512
<u>\$ 4,189,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,257</u>	<u>\$ 27,453</u>	<u>\$ 10,567</u>	<u>\$ 11,289,132</u>
\$ 6,240	\$ -	\$ -	\$ -	\$ 1,230	\$ 5,567	\$ 13,274
-	-	-	-	1,523	-	1,523
-	-	-	-	-	5,000	5,000
6,240	-	-	-	2,753	10,567	19,797
-	-	-	-	13	-	13
-	-	-	-	-	-	363,512
-	-	-	243,257	-	-	243,257
4,183,185	-	-	-	24,687	-	10,662,553
4,183,185	-	-	243,257	24,700	-	11,269,335
<u>\$ 4,189,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,257</u>	<u>\$ 27,453</u>	<u>\$ 10,567</u>	<u>\$ 11,289,132</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, 2013

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>	<b>Opportunity</b>
<b>REVENUES</b>					
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	6,019	-	-
Intergovernmental	-	-	-	-	319,685
Investment income	25,643	1,532	1,222	1,044	10,433
Miscellaneous	-	4,000	-	-	5,000
<b>Total revenues</b>	<b>25,643</b>	<b>5,532</b>	<b>7,241</b>	<b>1,044</b>	<b>335,118</b>
<b>EXPENDITURES</b>					
General government					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Health and welfare					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Capital outlay					
Capital improvements	-	72,734	3,011	-	78,689
<b>Total expenditures</b>	<b>-</b>	<b>72,734</b>	<b>3,011</b>	<b>-</b>	<b>78,689</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>25,643</b>	<b>(67,202)</b>	<b>4,230</b>	<b>1,044</b>	<b>256,429</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	(25,643)	(50,000)	(15,000)	-	(24,000)
<b>Total other financing sources (uses)</b>	<b>(25,643)</b>	<b>(50,000)</b>	<b>(15,000)</b>	<b>-</b>	<b>(24,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(117,202)</b>	<b>(10,770)</b>	<b>1,044</b>	<b>232,429</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>1,503,216</b>	<b>738,857</b>	<b>536,633</b>	<b>635,037</b>	<b>3,298,949</b>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 1,503,216</b>	<b>\$ 621,655</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>

<b>Asset Replacement</b>	<b>Broadband Grant</b>	<b>Courthouse Expansion</b>	<b>Jail Expansion</b>	<b>Solid Waste Program</b>	<b>FEMA Grant Montoya Project</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ 93,004	\$ -	\$ 93,004
53,905	33,167	-	-	1,239	-	94,330
-	622,395	-	-	2,000	154,510	1,098,590
9,913	49	80	243	28	-	50,187
275,000	-	-	-	-	-	284,000
338,818	655,611	80	243	96,271	154,510	1,620,111
-	68,248	-	-	-	-	68,248
-	16,548	-	-	-	-	16,548
-	-	-	-	42,948	-	42,948
-	-	-	-	52,023	1,185	53,208
535,336	641,852	125,970	-	-	153,325	1,610,917
535,336	726,648	125,970	-	94,971	154,510	1,791,869
(196,518)	(71,037)	(125,890)	243	1,300	-	(171,758)
678,700	-	-	-	-	-	678,700
-	(64,808)	-	-	(12,000)	-	(191,451)
678,700	(64,808)	-	-	(12,000)	-	487,249
482,182	(135,845)	(125,890)	243	(10,700)	-	315,491
3,701,003	135,845	125,890	243,014	35,400	-	10,953,844
\$ 4,183,185	\$ -	\$ -	\$ 243,257	\$ 24,700	\$ -	\$ 11,269,335

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ 40,000	\$ 25,643
Total revenues	-	40,000	25,643
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	40,000	25,643
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	-	(40,000)	(25,643)
Total other financing sources (uses)	-	(40,000)	(25,643)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-
<b>FUND BALANCE, JANUARY 1, 2013</b>			<u>1,503,216</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 1,503,216</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 3,000	\$ 3,000	\$ 1,532
Miscellaneous	25,000	25,000	4,000
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>5,532</u>
<b>EXPENDITURES</b>			
Capital improvements			
Building remodeling	20,000	20,000	238
Walk/bike path	10,000	10,000	10,000
Solid waste study	25,000	25,000	-
Hazard mitigation	15,000	15,000	7,000
Groundwater management program	3,000	3,000	-
Stormwater study	3,000	3,000	-
Network/web infrastructure	10,000	10,000	7,854
Signage	5,000	5,000	305
Digital patroller - sheriff	19,000	19,000	18,389
Wireless access point	5,000	5,000	-
Cemetery monument restoration	30,000	30,000	28,948
Contingency	5,000	5,000	-
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>72,734</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(122,000)</u>	<u>(122,000)</u>	<u>(67,202)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Data fiber optic network	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (172,000)</u>	<u>\$ (172,000)</u>	<u>(117,202)</u>
FUND BALANCE, JANUARY 1, 2013			<u>738,857</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 621,655</b></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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 6,019
Investment income	2,000	2,000	1,222
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>7,241</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services	40,000	40,000	-
Supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements	3,500	3,500	3,011
Total expenditures	<u>44,500</u>	<u>44,500</u>	<u>3,011</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(36,500)</u>	<u>(36,500)</u>	<u>4,230</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>\$ (51,500)</u>	<u>\$ (51,500)</u>	(10,770)
FUND BALANCE, JANUARY 1, 2013			<u>536,633</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 525,863</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GIS DEVELOPMENT FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Professional services	\$ 20,000	\$ 20,000	\$ -
Communications net	10,000	10,000	-
Telephone and data	10,000	10,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	40,000	40,000	-
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Technical supplies	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Capital outlay			
Capital improvements			
Computer equipment	3,500	3,500	3,011
	<hr/>	<hr/>	<hr/>
Total capital improvements	3,500	3,500	3,011
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,500</b>	<b>\$ 44,500</b>	<b>\$ 3,011</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, 2013

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Investment income	\$ 3,000	\$ 3,000	\$ 1,044
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>1,044</u>
<b>EXPENDITURES</b>			
Capital outlay			
Professional services	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (17,000)</u>	<u>\$ (17,000)</u>	1,044
FUND BALANCE, JANUARY 1, 2013			<u>635,037</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 636,081</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 360,000	\$ 360,000	\$ 319,685
Investment income	15,000	15,000	10,433
Miscellaneous	-	-	5,000
<b>Total revenues</b>	<b>375,000</b>	<b>375,000</b>	<b>335,118</b>
<b>EXPENDITURES</b>			
Capital outlay			
Land acquisition	-	-	(39)
Demolition	-	-	53,566
Parking lot - public safety building	300,000	299,000	-
Public notices	-	1,000	162
Professional services	25,000	25,000	-
Special programs	-	1,000	25,000
<b>Total expenditures</b>	<b>325,000</b>	<b>326,000</b>	<b>78,689</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>50,000</b>	<b>49,000</b>	<b>256,429</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Children's waiting room	(14,000)	(14,000)	(14,000)
<b>Total other financing sources (uses)</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>(24,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 26,000</b>	<b>\$ 25,000</b>	<b>232,429</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>3,298,949</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 3,531,378</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Asset replacement	\$ 37,000	\$ 37,000	\$ 53,905
Investment income	10,000	10,000	9,913
Miscellaneous	-	-	275,000
<b>Total revenues</b>	<b>47,000</b>	<b>47,000</b>	<b>338,818</b>
<b>EXPENDITURES</b>			
Capital outlay			
Sheriff's vehicle program	-	215,000	326,047
County Administrator's vehicle	25,000	25,000	-
Sheriff's information system	50,000	50,000	-
Network/web infrastructure	100,000	100,000	49,953
Computer replacement	40,000	40,000	55,176
Facility management equipment	55,000	80,000	77,740
Financial system upgrade	10,000	10,000	-
Assessor/Treasurer equipment	5,000	5,000	6,000
Sheriff's communication center	-	-	20,420
Cemetery monument restoration	5,000	5,000	-
Miscellaneous projects	10,000	10,000	-
<b>Total expenditures</b>	<b>300,000</b>	<b>540,000</b>	<b>535,336</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(253,000)</b>	<b>(493,000)</b>	<b>(196,518)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General	612,900	612,900	572,700
Veteran's assistance	4,000	4,000	4,000
Highway	5,000	5,000	5,000
Health	27,000	27,000	20,000
Mental health	1,000	1,000	1,000
Community services	3,000	3,000	3,000
Nursing home	60,000	60,000	60,000
Probation services	13,000	13,000	13,000
<b>Total other financing sources (uses)</b>	<b>725,900</b>	<b>725,900</b>	<b>678,700</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 472,900</b>	<b>\$ 232,900</b>	<b>482,182</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>3,701,003</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 4,183,185</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ -	\$ -	\$ 33,167
Intergovernmental	350,000	350,000	622,395
Investment income	-	-	49
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>655,611</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	15,000	63,500	63,224
FICA	1,500	5,000	4,924
Unemployment tax	500	500	100
Commodities and services			
Travel	2,000	2,000	150
Public notices	1,000	1,000	-
Professional services	20,000	20,000	15,198
Commercial services	-	-	1,200
Capital outlay			
Broadband network	300,000	637,000	641,852
Specialized equipment	5,000	5,000	-
Communications network	5,000	5,000	-
Total expenditures	<u>350,000</u>	<u>739,000</u>	<u>726,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(389,000)</u>	<u>(71,037)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Data fiber optic network	-	(65,000)	(64,808)
Total other financing sources (uses)	<u>-</u>	<u>(65,000)</u>	<u>(64,808)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (324,000)</u>	<u>(135,845)</u>
FUND BALANCE, JANUARY 1, 2013			<u>135,845</u>
FUND BALANCE, DECEMBER 31, 2013			<u>\$ -</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 80
Total revenues	-	-	80
<b>EXPENDITURES</b>			
General government			
Capital outlay			
Building construction	-	96,000	103,054
Construction maintenance	-	-	9,649
Office furniture	30,000	30,000	13,267
Total expenditures	30,000	126,000	125,970
NET CHANGE IN FUND BALANCE	<u>\$ (30,000)</u>	<u>\$ (126,000)</u>	(125,890)
FUND BALANCE, JANUARY 1, 2013			<u>125,890</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ -</u></u>

(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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 243
Total revenues	-	-	243
<b>EXPENDITURES</b>			
Capital outlay	200,000	200,000	-
Total expenditures	200,000	200,000	-
NET CHANGE IN FUND BALANCE	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	243
FUND BALANCE, JANUARY 1, 2013			<u>243,014</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 243,257</u></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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 90,000	\$ 90,000	\$ 93,004
Charges for services			
Recycling program	300	300	1,239
Intergovernmental	-	-	2,000
Investment income	100	100	28
	<hr/>	<hr/>	<hr/>
Total revenues	90,400	90,400	96,271
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	34,400	34,400	34,635
Health insurance	1,600	1,600	-
Life insurance	100	100	93
Insurance buyout	-	1,000	1,680
FICA	2,600	2,600	2,669
IMRF	3,600	3,600	3,811
Unemployment tax	100	100	60
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	42,400	43,400	42,948
Commodities and services			
Travel	200	200	128
Memberships	900	900	850
Public notices	9,000	9,000	4,781
Professional services	17,000	17,000	17,000
Commercial services	31,800	30,800	28,365
Contributions to agencies	1,200	1,200	600
Miscellaneous	400	400	299
	<hr/>	<hr/>	<hr/>
Total commodities and services	60,500	59,500	52,023
Total expenditures	<hr/>	<hr/>	<hr/>
	102,900	102,900	94,971
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(12,500)	(12,500)	1,300
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (24,500)	\$ (24,500)	(10,700)
FUND BALANCE, JANUARY 1, 2013			<hr/>
			35,400
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/>
			<u>\$ 24,700</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEMA GRANT MONTOYA PROJECT FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 154,510
Total revenues	-	-	154,510
<b>EXPENDITURES</b>			
Health and welfare			
Commodities and services	-	1,200	1,185
Capital outlay			
Land acquisition	-	153,400	153,325
Total expenditures	-	154,600	154,510
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (154,600)</b>	-
<b>FUND BALANCE, JANUARY 1, 2013</b>			-
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ -</b>

(See independent auditor's report.)



## **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.**



**PROPRIETARY FUND TYPES**

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 14,383,100	\$ 14,383,100	\$ 14,544,111
Other revenues	9,800	9,800	7,565
	<hr/>	<hr/>	<hr/>
Total operating revenues	14,392,900	14,392,900	14,551,676
<b>OPERATING EXPENSES</b>			
Administration	3,839,200	2,041,100	1,971,529
Operations			
Rehabilitation	971,400	1,010,400	1,009,988
Social services	175,900	233,700	232,820
Patient activities	152,700	226,500	223,718
Dietary	1,130,100	1,359,400	1,358,791
Nursing	6,011,200	7,715,700	7,657,644
Environmental services	621,400	775,100	774,561
Maintenance	554,300	572,200	571,767
Capital improvements	10,000	7,000	74,753
Depreciation	552,200	552,200	577,856
	<hr/>	<hr/>	<hr/>
Total operating expenses	14,018,400	14,493,300	14,453,427
OPERATING INCOME (LOSS)	<hr/>	<hr/>	<hr/>
	374,500	(100,400)	98,249
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	71,600	71,600	27,115
Loss on disposal of capital assets	(2,000)	(2,100)	(1,076)
Other income	6,900	6,900	30,078
Interest and fiscal charges on indebtedness	(125,000)	(125,000)	(109,676)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	(48,500)	(48,600)	(53,559)
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<hr/>	<hr/>	<hr/>
	326,000	(149,000)	44,690
<b>TRANSFERS</b>			
Transfers (out)	(60,000)	(60,000)	(60,000)
	<hr/>	<hr/>	<hr/>
Total transfers	(60,000)	(60,000)	(60,000)
<b>CONTRIBUTIONS</b>			
	<hr/>	<hr/>	<hr/>
	35,400	35,400	290,665
NET INCOME (LOSS) (BUDGETARY BASIS)	<hr/>	<hr/>	<hr/>
	\$ 301,400	\$ (173,600)	275,355
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenses			73,751
NET INCOME GAAP BASIS			<hr/>
			349,106
NET POSITION, JANUARY 1, 2013			<hr/>
			10,367,679
<b>NET POSITION, DECEMBER 31, 2013</b>			<hr/>
			<b>\$ 10,716,785</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS  
NURSING HOME FUND**

For the Year Ended December 31, 2013

---

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from customers and users	\$ 13,890,703
Payments to suppliers	(4,775,253)
Payments to employees	<u>(8,978,437)</u>

Net cash from operating activities	<u>137,013</u>
------------------------------------	----------------

**CASH FLOWS FROM NONCAPITAL  
FINANCING ACTIVITIES**

Transfers to other funds	<u>(60,000)</u>
--------------------------	-----------------

Net cash from noncapital financing activities	<u>(60,000)</u>
---	-----------------

**CASH FLOWS FROM CAPITAL AND RELATED  
FINANCING ACTIVITIES**

Interest paid on revenue bonds	(125,035)
Payments on revenue bonds	(615,000)
Payments for capital acquisitions	<u>(73,751)</u>

Net cash from capital and related financing activities	<u>(813,786)</u>
--	------------------

**CASH FLOWS FROM INVESTING ACTIVITIES**

Receipt of interest	<u>26,898</u>
---------------------	---------------

Net cash from investing activities	<u>26,898</u>
------------------------------------	---------------

**NET INCREASE (DECREASE) IN CASH AND  
CASH EQUIVALENTS**

(709,875)

CASH AND CASH EQUIVALENTS, JANUARY 1, 2013

5,528,121

**CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013**

\$ 4,818,246

(This statement is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF CASH FLOWS (Continued)**  
**NURSING HOME FUND**

For the Year Ended December 31, 2013

---

**RECONCILIATION OF OPERATING INCOME**

TO NET CASH FLOWS FROM  
OPERATING ACTIVITIES

Operating income	\$ 172,000
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	577,856
Receipt of miscellaneous income	30,078
Receipt of donations	277,605
Effects of changes in operating assets and liabilities	
Accounts receivable	(968,656)
Prepaid expenses	87,206
Inventory	7,179
Accounts payable	(231,326)
Accrued payroll	25,865
Claims payable	183,510
Compensated absences payable	<u>(24,304)</u>

**NET CASH FROM OPERATING ACTIVITIES**

\$ 137,013

**NONCASH TRANSACTIONS**

Contributions	<u>\$ 13,060</u>
---------------	------------------

**TOTAL NONCASH TRANSACTIONS**

\$ 13,060

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL  
NURSING HOME FUND**

For the Year Ended December 31, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,063,900	\$ 4,063,900	\$ 4,892,250
State aid - patient care	5,390,200	5,390,200	5,246,307
Contributions from townships	176,600	176,600	149,247
Medicare	4,752,400	4,752,400	4,256,307
	<hr/>		
Total net patient service revenue	14,383,100	14,383,100	14,544,111
	<hr/>		
Other revenue			
Employee meals	9,800	9,800	7,565
	<hr/>		
Total other revenue	9,800	9,800	7,565
	<hr/>		
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 14,392,900</b>	<b>\$ 14,392,900</b>	<b>\$ 14,551,676</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>ADMINISTRATION</b>			
Salaries and benefits			
Salaries	\$ 273,700	\$ 273,700	\$ 323,411
Overtime	-	-	23,793
On call	-	-	400
Shift differential	-	-	235
Supervisory differential	-	-	77
Weekend pay	-	-	571
Premium holiday	-	-	335
Health benefits	1,136,400	66,400	53,993
Life insurance	26,600	26,600	957
FICA	508,400	33,400	21,841
IMRF	697,800	42,800	32,162
Insurance buyback	-	-	1,600
Deferred compensation	-	-	4,892
Unemployment tax	49,800	49,800	914
Uniform allowance	22,800	22,800	6,357
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	\$ 2,715,500	\$ 515,500	\$ 471,538
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	\$ 2,700	\$ 2,700	\$ 2,324
Schools of instruction	4,000	4,000	3,637
Mileage - employee	1,200	1,200	1,276
Public notices	24,900	24,900	33,063
Memberships	18,600	18,600	16,105
Community relations	1,000	1,000	1,191
Maintenance - software	18,700	40,500	40,498
Maintenance - equipment	-	-	2,670
Postage	10,800	10,800	5,573
In-house copies	1,800	1,800	1,965
Telephone	22,000	22,000	26,203
Rental of equipment	13,200	13,200	9,566
Professional services	279,000	412,400	412,333
Commercial services	-	-	450
Chargeback	116,000	116,000	121,740
Background checks	3,800	3,800	3,550
Workers' compensation - medical	81,100	297,200	297,124
Workers' compensation - salary reimbursements	37,400	37,400	26,078
Workers' compensation - settlements	-	27,100	27,071
State provider fee	438,600	438,600	426,924
Medical expense	4,600	4,600	1,428
Loss on bad debts	20,000	20,000	-
Miscellaneous	-	-	133
	<hr/>	<hr/>	<hr/>
Total commodities and services	\$ 1,099,400	\$ 1,497,800	\$ 1,460,902
	<hr/>	<hr/>	<hr/>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>ADMINISTRATION (Continued)</b>			
Supplies and materials			
Supplies	\$ 22,100	\$ 22,100	\$ 28,673
Periodicals and subscriptions	2,200	5,700	10,416
Total supplies and materials	<u>24,300</u>	<u>27,800</u>	<u>39,089</u>
Total administration	<u>\$ 3,839,200</u>	<u>\$ 2,041,100</u>	<u>\$ 1,971,529</u>
<b>OPERATIONS</b>			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 184,800	\$ 184,800	\$ 161,778
Overtime	-	-	11,833
On call	-	-	100
Premium holiday	-	-	1,023
Shift differential	-	-	109
Extra duty pay	-	-	680
Weekend pay	-	-	813
Recruitment	-	-	750
FICA	-	-	12,300
IMRF	-	-	18,485
Health insurance	-	77,000	51,473
Life insurance	-	-	761
Unemployment	-	-	416
Uniform allowance	-	-	875
Total salaries and benefits	<u>184,800</u>	<u>261,800</u>	<u>261,396</u>
Commodities and services			
Professional services	<u>781,700</u>	<u>743,700</u>	<u>744,948</u>
Supplies and materials			
Supplies	<u>4,900</u>	<u>4,900</u>	<u>3,644</u>
Total rehabilitation	<u>\$ 971,400</u>	<u>\$ 1,010,400</u>	<u>\$ 1,009,988</u>
Social services			
Salaries and benefits			
Salaries	\$ 170,800	\$ 170,800	\$ 159,774
Overtime	-	-	2,733
On call	-	-	2,500
Supervisory differential	-	-	109
Weekend	-	-	23
FICA	-	-	12,406
IMRF	-	-	17,971
Insurance buyback	-	-	5,600
Health insurance	-	59,000	26,736
Life insurance	-	-	676
Unemployment	-	-	400
Total salaries and benefits	<u>170,800</u>	<u>229,800</u>	<u>228,928</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Social services (Continued)			
Commodities and services			
Professional services	\$ 1,000	\$ 700	\$ 643
Community relations	2,000	1,100	1,080
Outings	2,100	2,100	2,169
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,100	3,900	3,892
	<hr/>	<hr/>	<hr/>
Total social services	\$ 175,900	\$ 233,700	\$ 232,820
	<hr/>	<hr/>	<hr/>
Patient activities			
Salaries and benefits			
Salaries	\$ 142,700	\$ 142,700	\$ 137,501
Overtime	-	-	337
Shift differential	-	-	1,225
Weekend pay	-	-	753
Premium holiday	-	-	287
Supervisory differential	-	-	52
FICA	-	-	10,546
IMRF	-	-	14,340
Insurance buyback	-	-	2,800
Health insurance	-	52,000	22,884
Life insurance	-	-	649
Unemployment	-	-	718
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	142,700	194,700	192,092
	<hr/>	<hr/>	<hr/>
Commodities and services			
Technical equipment	-	3,000	2,975
Professional services	1,500	1,500	1,508
N.H. Christmas party	-	4,800	4,788
Outings	-	1,100	1,092
Resident events	-	9,600	9,580
	<hr/>	<hr/>	<hr/>
Total commodities and services	1,500	20,000	19,943
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	8,500	11,800	11,683
	<hr/>	<hr/>	<hr/>
Total patient activities	\$ 152,700	\$ 226,500	\$ 223,718
	<hr/>	<hr/>	<hr/>
Dietary			
Salaries and benefits			
Salaries	\$ 573,700	\$ 573,700	\$ 567,742
Overtime	-	-	16,022
Shift differential	-	-	7,961
Extra duty pay	-	-	800

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ -	\$ 6,313
Premium holiday	-	-	4,794
FICA	-	-	44,835
IMRF	-	-	49,758
Insurance buyout	-	-	11,200
Health insurance	-	249,000	98,610
Life insurance	-	-	3,074
HSA benefit	-	-	2,964
Unemployment	-	-	3,562
Uniform allowance	-	-	4,490
Total salaries and benefits	<u>573,700</u>	<u>822,700</u>	<u>822,125</u>
Commodities and supplies			
Professional services	<u>27,500</u>	<u>27,500</u>	<u>28,174</u>
Supplies and materials			
Supplies	49,700	33,700	33,518
Chemicals	11,200	11,200	11,947
Groceries	406,100	406,100	410,399
Supplements	<u>61,900</u>	<u>58,200</u>	<u>52,628</u>
Total supplies and materials	<u>528,900</u>	<u>509,200</u>	<u>508,492</u>
Total dietary	<u>\$ 1,130,100</u>	<u>\$ 1,359,400</u>	<u>\$ 1,358,791</u>
Nursing			
Salaries and benefits			
Salaries	\$ 4,849,900	\$ 6,084,900	\$ 4,101,087
Overtime	-	-	251,923
On call	-	-	2,300
Workers' compensation	-	-	26,586
Shift differential	-	-	190,767
Supervisory differential	-	-	12,260
Extra duty pay	-	-	56,705
Weekend pay	-	-	30,844
Recruitment	4,000	4,000	9,825
Point bonus	3,500	3,500	4,425
Premium holiday	-	-	38,280
FICA	-	-	352,963
IMRF	-	-	481,583
Insurance buyback	-	-	89,600
Health insurance	-	317,000	650,491
Life insurance	-	1,000	16,578
HSA benefit	-	-	4,501
Unemployment	-	-	16,409
Uniform allowance	-	-	15,270
Total salaries and benefits	<u>4,857,400</u>	<u>6,410,400</u>	<u>6,352,397</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 317,000	\$ 322,000	\$ 468,211
Rental of equipment	58,600	58,600	57,240
Professional services	51,600	193,600	262,726
Outings	800	1,300	2,652
Resident entertainment	3,000	3,000	1,630
Drugs	344,900	344,900	218,134
	<hr/>	<hr/>	<hr/>
Total commodities and supplies	775,900	923,400	1,010,593
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	377,900	381,900	294,654
	<hr/>	<hr/>	<hr/>
Total nursing	\$ 6,011,200	\$ 7,715,700	\$ 7,657,644
	<hr/>	<hr/>	<hr/>
Environmental services			
Salaries and benefits			
Salaries	\$ 325,300	\$ 325,300	\$ 307,779
Overtime	-	-	2,219
Shift differential	-	-	1,571
Extra duty pay	-	-	315
Weekend pay	-	-	2,860
Premium holiday	-	-	2,646
FICA	-	-	22,534
IMRF	-	-	32,269
Insurance buyback	-	-	5,600
Health insurance	-	-	103,774
Life insurance	-	163,000	2,259
Unemployment	-	-	1,919
Uniform allowance	-	-	2,060
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	325,300	488,300	487,805
	<hr/>	<hr/>	<hr/>
Commodities and supplies			
Commercial services	221,100	213,600	213,532
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	75,000	73,200	72,971
Linens	-	-	253
	<hr/>	<hr/>	<hr/>
Total supplies and materials	75,000	73,200	73,224
	<hr/>	<hr/>	<hr/>
Total environmental services	\$ 621,400	\$ 775,100	\$ 774,561
	<hr/>	<hr/>	<hr/>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATIONS (Continued)</b>			
Maintenance			
Salaries and benefits			
Salaries	\$ 117,100	\$ 117,100	\$ 83,936
Overtime	-	-	22,775
On call	-	-	8,994
Weekend pay	-	-	122
Premium holiday	-	-	165
FICA	-	-	8,192
IMRF	-	-	11,808
Health insurance	-	47,000	26,774
Life insurance	-	-	368
Unemployment	-	-	233
Uniform allowance	-	-	350
Total salaries and benefits	<u>117,100</u>	<u>164,100</u>	<u>163,717</u>
Commodities and services			
Maintenance - vehicles	3,000	3,000	7,366
Maintenance - building	21,800	21,800	31,721
Maintenance - equipment	19,500	19,500	10,962
Rental of equipment	1,200	1,200	1,251
Utilities	304,900	275,800	265,601
Commercial services	32,000	32,000	31,062
Total commodities and services	<u>382,400</u>	<u>353,300</u>	<u>347,963</u>
Supplies and materials			
Fuels and lubricants	1,500	1,500	2,285
Parts and materials	53,300	53,300	57,802
Total supplies and materials	<u>54,800</u>	<u>54,800</u>	<u>60,087</u>
Total maintenance	<u>\$ 554,300</u>	<u>\$ 572,200</u>	<u>\$ 571,767</u>
Capital improvements	<u>\$ 10,000</u>	<u>\$ 7,000</u>	<u>\$ 74,753</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION  
NURSING HOME FUND**

For the Year Ended December 31, 2013

	<b>Assets</b>			
	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balances, December 31, 2013</b>
Buildings	\$ 12,176,529	\$ 5,870	\$ -	\$ 12,182,399
Improvements	927,196	34,768	-	961,964
Furniture and fixtures	827,945	2,833	5,725	825,053
Equipment	954,998	39,012	32,592	961,418
Construction in progress	3,992	4,328	-	8,320
	<b>\$ 14,890,660</b>	<b>\$ 86,811</b>	<b>\$ 38,317</b>	<b>\$ 14,939,154</b>

	<b>Accumulated Depreciation</b>			
	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Retirements</b>	<b>Balances, December 31, 2013</b>
Buildings	\$ 6,038,423	\$ 445,806	\$ -	\$ 6,484,229
Improvements	424,438	63,180	-	487,618
Furniture and fixtures	751,681	19,840	4,682	766,839
Equipment	716,049	49,030	32,559	732,520
	<b>\$ 7,930,591</b>	<b>\$ 577,856</b>	<b>\$ 37,241</b>	<b>\$ 8,471,206</b>

	<b>Net Asset Value</b>
Buildings	\$ 5,698,170
Improvements	474,346
Furniture and fixtures	58,214
Equipment	228,898
Construction in progress	8,320
	<b>\$ 6,467,948</b>

(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 various departments.

**DEKALB COUNTY, ILLINOIS**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS**

December 31, 2013

---

	<b>Medical Insurance</b>	<b>Tort and Liability Insurance</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 1,537,010	\$ 6,316,818	\$ 7,853,828
Receivables			
Property taxes	-	888,800	888,800
Accounts	2,551	3,244	5,795
Accrued interest	-	14,994	14,994
Prepaid items	20,016	-	20,016
Total assets	<u>1,559,577</u>	<u>7,223,856</u>	<u>8,783,433</u>
<b>LIABILITIES</b>			
Accounts payable	18,032	25,187	43,219
Claims payable	-	156,056	156,056
Flexible benefits payable	23,409	-	23,409
Unearned revenue	412,371	-	412,371
Total liabilities	<u>453,812</u>	<u>181,243</u>	<u>635,055</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unearned property taxes	-	888,800	888,800
Total deferred inflows of resources	<u>-</u>	<u>888,800</u>	<u>888,800</u>
Total liabilities and deferred inflows of resources	<u>453,812</u>	<u>1,070,043</u>	<u>1,523,855</u>
<b>NET POSITION</b>			
Restricted for tort and liability	-	2,145,992	2,145,992
Unrestricted	1,105,765	4,007,821	5,113,586
<b>TOTAL NET POSITION</b>	<u>\$ 1,105,765</u>	<u>\$ 6,153,813</u>	<u>\$ 7,259,578</u>

(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, 2013

	<b>Medical Insurance</b>	<b>Tort and Liability Insurance</b>	<b>Total</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 5,827,096	\$ 134,527	\$ 5,961,623
Total operating revenues	5,827,096	134,527	5,961,623
<b>OPERATING EXPENSES</b>			
Operations			
Commodities and services	5,798,252	441,080	6,239,332
Total operating expenses	5,798,252	441,080	6,239,332
OPERATING INCOME (LOSS)	28,844	(306,553)	(277,709)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Property taxes	-	1,041,478	1,041,478
Operating grant	-	4,200	4,200
Investment income	2,750	18,999	21,749
Total non-operating revenues (expenses)	2,750	1,064,677	1,067,427
CHANGE IN NET POSITION	31,594	758,124	789,718
NET POSITION, JANUARY 1, 2013	1,074,171	5,395,689	6,469,860
<b>NET POSITION, DECEMBER 31, 2013</b>	<b>\$ 1,105,765</b>	<b>\$ 6,153,813</b>	<b>\$ 7,259,578</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2013

	<b>Medical Insurance</b>	<b>Tort and Liability Insurance</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 4,321,485	\$ 140,591	\$ 4,462,076
Receipts from employees and others	1,510,430	-	1,510,430
Payments to suppliers	(5,790,266)	(381,215)	(6,171,481)
Net cash from operating activities	<u>41,649</u>	<u>(240,624)</u>	<u>(198,975)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Receipt of general property taxes	-	1,041,478	1,041,478
Receipt of operating grant	-	4,200	4,200
Net cash from noncapital financing activities	<u>-</u>	<u>1,045,678</u>	<u>1,045,678</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	2,750	5,626	8,376
Net cash from investing activities	<u>2,750</u>	<u>5,626</u>	<u>8,376</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	44,399	810,680	855,079
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	<u>1,492,611</u>	<u>5,506,138</u>	<u>6,998,749</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013</b>	<u><u>\$ 1,537,010</u></u>	<u><u>\$ 6,316,818</u></u>	<u><u>\$ 7,853,828</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 28,844	\$ (306,553)	\$ (277,709)
Effects of changes in operating assets and liabilities			
Accounts receivable	4,819	6,064	10,883
Prepaid expenses	(5,102)	-	(5,102)
Accounts payable	11,163	9,016	20,179
Claims payable	-	50,849	50,849
Unearned revenue	1,925	-	1,925
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u><u>\$ 41,649</u></u>	<u><u>\$ (240,624)</u></u>	<u><u>\$ (198,975)</u></u>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employees	\$ 1,500,000	\$ 1,500,000	\$ 1,313,795
Contributions - employers	4,590,000	4,590,000	4,316,666
Contributions - nonemployees	160,000	160,000	196,635
Total operating revenues	<u>6,250,000</u>	<u>6,250,000</u>	<u>5,827,096</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	6,319,000	6,319,000	5,798,252
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>6,320,000</u>	<u>6,320,000</u>	<u>5,798,252</u>
OPERATING INCOME (LOSS)	<u>(70,000)</u>	<u>(70,000)</u>	<u>28,844</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Investment income	3,000	3,000	2,750
Total non-operating revenues (expenses)	<u>3,000</u>	<u>3,000</u>	<u>2,750</u>
<b>NET INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(67,000)</u>	<u>(67,000)</u>	<u>31,594</u>
<b>TRANSFERS</b>			
Transfers (out)	(153,000)	(153,000)	-
Total transfers	<u>(153,000)</u>	<u>(153,000)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>\$ (220,000)</u>	<u>\$ (220,000)</u>	<u>31,594</u>
NET POSITION, JANUARY 1, 2013			<u>1,074,171</u>
<b>NET POSITION, DECEMBER 31, 2013</b>			<u><u>\$ 1,105,765</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
MEDICAL INSURANCE FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	25,000	25,000	21,000
Insurance premiums	6,250,000	6,250,000	5,696,119
Insurance reimbursements	-	-	41,353
Employee assistance program	12,000	12,000	10,500
Wellness program	30,000	30,000	29,159
Public notices	-	-	121
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>6,319,000</u>	<u>6,319,000</u>	<u>5,798,252</u>
<b>SUPPLIES AND MATERIALS</b>			
Supplies	1,000	1,000	-
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 6,320,000</u>	<u>\$ 6,320,000</u>	<u>\$ 5,798,252</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing home reimbursement	\$ 34,000	\$ 34,000	\$ 39,740
Settlement reimbursement	-	-	1,686
Miscellaneous	77,000	77,000	93,101
Intergovernmental	-	-	4,200
 Total operating revenues	 111,000	 111,000	 138,727
<b>OPERATING EXPENSES</b>			
Commodities and services	977,000	977,000	441,080
Supplies and materials	1,000	1,000	-
 Total operating expenses	 978,000	 978,000	 441,080
 OPERATING INCOME (LOSS)	 (867,000)	 (867,000)	 (302,353)
<b>NON-OPERATING REVENUES (EXPENSES)</b>			
Property taxes	950,000	950,000	1,041,478
Investment income	20,000	20,000	18,999
 Total non-operating revenues (expenses)	 970,000	 970,000	 1,060,477
 CHANGE IN NET POSITION	 \$ 103,000	 \$ 103,000	 758,124
 NET POSITION, JANUARY 1, 2013			 5,395,689
 <b>NET POSITION, DECEMBER 31, 2013</b>			 <b>\$ 6,153,813</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<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	55,854
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	79,011
Commercial services	10,000	10,000	-
Risk abatement	15,000	15,000	1,004
Judgment and claims	125,000	125,000	62,829
Claims administration	25,000	25,000	24,320
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	400,000	400,000	79,152
Unemployment claims	100,000	100,000	123,645
Workers' compensation salary reimbursements	75,000	75,000	14,880
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	977,000	977,000	441,080
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 978,000</b>	<b>\$ 978,000</b>	<b>\$ 441,080</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.

**DEKALB COUNTY, ILLINOIS**

**STATEMENT OF FIDUCIARY NET POSITION  
AGENCY FUNDS**

December 31, 2013

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	<u>*Agency</u>
<b>ASSETS</b>	
Cash and investments	\$ 5,890,168
Receivables	
Accounts	99,136
Accrued interest	<u>681</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 5,989,985</u></u>
<b>LIABILITIES</b>	
Due to others	<u>\$ 5,989,985</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$ 5,989,985</u></u>

\*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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>Total All Agency Funds</b>				
<b>ASSETS</b>				
Cash and investments	\$ 5,845,004	\$ 254,894,413	\$ 254,849,249	\$ 5,890,168
Accounts receivable	81,995	99,136	81,995	99,136
Accrued interest receivable	393	681	393	681
<b>TOTAL ASSETS</b>	<b>\$ 5,927,392</b>	<b>\$ 254,994,230</b>	<b>\$ 254,931,637</b>	<b>\$ 5,989,985</b>
<b>LIABILITIES</b>				
Due to others	\$ 5,927,392	\$ 254,994,230	\$ 254,931,637	\$ 5,989,985
<b>TOTAL LIABILITIES</b>	<b>\$ 5,927,392</b>	<b>\$ 254,994,230</b>	<b>\$ 254,931,637</b>	<b>\$ 5,989,985</b>
<b>1. County Collector</b>				
<b>ASSETS</b>				
Cash and investments	\$ 264,385	\$ 240,417,752	\$ 240,314,379	\$ 367,758
<b>TOTAL ASSETS</b>	<b>\$ 264,385</b>	<b>\$ 240,417,752</b>	<b>\$ 240,314,379</b>	<b>\$ 367,758</b>
<b>LIABILITIES</b>				
Due to others	\$ 264,385	\$ 240,417,752	\$ 240,314,379	\$ 367,758
<b>TOTAL LIABILITIES</b>	<b>\$ 264,385</b>	<b>\$ 240,417,752</b>	<b>\$ 240,314,379</b>	<b>\$ 367,758</b>
<b>2. Special Drainage</b>				
<b>ASSETS</b>				
Cash and investments	\$ 86,743	\$ 78,688	\$ 74,796	\$ 90,635
<b>TOTAL ASSETS</b>	<b>\$ 86,743</b>	<b>\$ 78,688</b>	<b>\$ 74,796</b>	<b>\$ 90,635</b>
<b>LIABILITIES</b>				
Due to others	\$ 86,743	\$ 78,688	\$ 74,796	\$ 90,635
<b>TOTAL LIABILITIES</b>	<b>\$ 86,743</b>	<b>\$ 78,688</b>	<b>\$ 74,796</b>	<b>\$ 90,635</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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>3. Treasurer's Special</b>				
<b>ASSETS</b>				
Cash and investments	\$ 311,402	\$ 2,662,179	\$ 2,341,604	\$ 631,977
<b>TOTAL ASSETS</b>	<b>\$ 311,402</b>	<b>\$ 2,662,179</b>	<b>\$ 2,341,604</b>	<b>\$ 631,977</b>
<b>LIABILITIES</b>				
Due to others	\$ 311,402	\$ 2,662,179	\$ 2,341,604	\$ 631,977
<b>TOTAL LIABILITIES</b>	<b>\$ 311,402</b>	<b>\$ 2,662,179</b>	<b>\$ 2,341,604</b>	<b>\$ 631,977</b>
<b>4. Mobile Home Tax</b>				
<b>ASSETS</b>				
Cash and investments	\$ 415	\$ 91,862	\$ 91,595	\$ 682
<b>TOTAL ASSETS</b>	<b>\$ 415</b>	<b>\$ 91,862</b>	<b>\$ 91,595</b>	<b>\$ 682</b>
<b>LIABILITIES</b>				
Due to others	\$ 415	\$ 91,862	\$ 91,595	\$ 682
<b>TOTAL LIABILITIES</b>	<b>\$ 415</b>	<b>\$ 91,862</b>	<b>\$ 91,595</b>	<b>\$ 682</b>
<b>5. Tax Indemnity</b>				
<b>ASSETS</b>				
Cash and investments	\$ 492,713	\$ 11,510	\$ -	\$ 504,223
<b>TOTAL ASSETS</b>	<b>\$ 492,713</b>	<b>\$ 11,510</b>	<b>\$ -</b>	<b>\$ 504,223</b>
<b>LIABILITIES</b>				
Due to others	\$ 492,713	\$ 11,510	\$ -	\$ 504,223
<b>TOTAL LIABILITIES</b>	<b>\$ 492,713</b>	<b>\$ 11,510</b>	<b>\$ -</b>	<b>\$ 504,223</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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>6. Tax Sale in Error</b>				
<b>ASSETS</b>				
Cash and investments	\$ 423,902	\$ 24,808	\$ 153,136	\$ 295,574
<b>TOTAL ASSETS</b>	<b>\$ 423,902</b>	<b>\$ 24,808</b>	<b>\$ 153,136</b>	<b>\$ 295,574</b>
<b>LIABILITIES</b>				
Due to others	\$ 423,902	\$ 24,808	\$ 153,136	\$ 295,574
<b>TOTAL LIABILITIES</b>	<b>\$ 423,902</b>	<b>\$ 24,808</b>	<b>\$ 153,136</b>	<b>\$ 295,574</b>
<b>7. Circuit Clerk</b>				
<b>ASSETS</b>				
Cash and investments	\$ 2,200,016	\$ 6,395,513	\$ 6,205,016	\$ 2,390,513
<b>TOTAL ASSETS</b>	<b>\$ 2,200,016</b>	<b>\$ 6,395,513</b>	<b>\$ 6,205,016</b>	<b>\$ 2,390,513</b>
<b>LIABILITIES</b>				
Due to others	\$ 2,200,016	\$ 6,395,513	\$ 6,205,016	\$ 2,390,513
<b>TOTAL LIABILITIES</b>	<b>\$ 2,200,016</b>	<b>\$ 6,395,513</b>	<b>\$ 6,205,016</b>	<b>\$ 2,390,513</b>
<b>8. Township Bridges</b>				
<b>ASSETS</b>				
Cash and investments	\$ 15,412	\$ 164,994	\$ 164,990	\$ 15,416
<b>TOTAL ASSETS</b>	<b>\$ 15,412</b>	<b>\$ 164,994</b>	<b>\$ 164,990</b>	<b>\$ 15,416</b>
<b>LIABILITIES</b>				
Due to others	\$ 15,412	\$ 164,994	\$ 164,990	\$ 15,416
<b>TOTAL LIABILITIES</b>	<b>\$ 15,412</b>	<b>\$ 164,994</b>	<b>\$ 164,990</b>	<b>\$ 15,416</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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>9. Township Motor Fuel Tax</b>				
<b>ASSETS</b>				
Cash and investments	\$ 1,324,412	\$ 1,434,347	\$ 1,670,641	\$ 1,088,118
Accounts receivable	81,995	99,136	81,995	99,136
Accrued interest receivable	393	681	393	681
<b>TOTAL ASSETS</b>	<b>\$ 1,406,800</b>	<b>\$ 1,534,164</b>	<b>\$ 1,753,029</b>	<b>\$ 1,187,935</b>
<b>LIABILITIES</b>				
Due to others	\$ 1,406,800	\$ 1,534,164	\$ 1,753,029	\$ 1,187,935
<b>TOTAL LIABILITIES</b>	<b>\$ 1,406,800</b>	<b>\$ 1,534,164</b>	<b>\$ 1,753,029</b>	<b>\$ 1,187,935</b>
<b>10. Regional Superintendent of Schools</b>				
<b>ASSETS</b>				
Cash and investments	\$ 258,186	\$ 389,371	\$ 377,021	\$ 270,536
<b>TOTAL ASSETS</b>	<b>\$ 258,186</b>	<b>\$ 389,371</b>	<b>\$ 377,021</b>	<b>\$ 270,536</b>
<b>LIABILITIES</b>				
Due to others	\$ 258,186	\$ 389,371	\$ 377,021	\$ 270,536
<b>TOTAL LIABILITIES</b>	<b>\$ 258,186</b>	<b>\$ 389,371</b>	<b>\$ 377,021</b>	<b>\$ 270,536</b>
<b>11. Nursing Home Residents' Accounts</b>				
<b>ASSETS</b>				
Cash and investments	\$ 48,759	\$ 114,807	\$ 129,704	\$ 33,862
<b>TOTAL ASSETS</b>	<b>\$ 48,759</b>	<b>\$ 114,807</b>	<b>\$ 129,704</b>	<b>\$ 33,862</b>
<b>LIABILITIES</b>				
Due to others	\$ 48,759	\$ 114,807	\$ 129,704	\$ 33,862
<b>TOTAL LIABILITIES</b>	<b>\$ 48,759</b>	<b>\$ 114,807</b>	<b>\$ 129,704</b>	<b>\$ 33,862</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, 2013

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	<b>Balances, January 1, 2013</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balances, December 31, 2013</b>
<b>12. Tax Sale Redemption Account</b>				
<b>ASSETS</b>				
Cash and investments	\$ 418,659	\$ 3,108,582	\$ 3,326,367	\$ 200,874
<b>TOTAL ASSETS</b>	<b>\$ 418,659</b>	<b>\$ 3,108,582</b>	<b>\$ 3,326,367</b>	<b>\$ 200,874</b>
<b>LIABILITIES</b>				
Due to others	\$ 418,659	\$ 3,108,582	\$ 3,326,367	\$ 200,874
<b>TOTAL LIABILITIES</b>	<b>\$ 418,659</b>	<b>\$ 3,108,582</b>	<b>\$ 3,326,367</b>	<b>\$ 200,874</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, 2013

	<b>Land</b>	<b>Land Improvement</b>	<b>Building</b>	<b>Building Improvement</b>	<b>Vehicles</b>	<b>Equipment</b>
<b>FUNCTION AND ACTIVITY</b>						
<b>GENERAL GOVERNMENT</b>						
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 530,577	\$ -	\$ -
Government center	3,827,865	1,014,866	250,000	31,839	-	-
Maintenance garage	56,980	21,812	92,626	-	-	-
County farm	2,711	-	-	-	-	-
Legislative center	-	-	2,815,707	205,498	-	-
County Board	-	-	-	-	-	84,351
Finance	-	-	-	-	-	84,351
Information management office	-	-	-	-	17,025	579,634
County Clerk and Recorder	-	-	-	-	-	274,280
Planning and zoning	-	-	-	-	38,941	-
Treasurer	-	-	-	-	-	11,276
Facilities management	-	-	-	-	94,733	216,882
Other	153,000	13,770,111	-	-	-	429,273
<b>Total general government</b>	<b>4,080,029</b>	<b>14,806,789</b>	<b>4,536,300</b>	<b>767,914</b>	<b>150,699</b>	<b>1,680,047</b>
<b>PUBLIC SAFETY</b>						
Judiciary	40	16,100	13,083,245	3,750,450	-	12,808
Circuit Clerk	-	-	-	-	-	151,191
Sheriff	301,500	-	3,702,953	1,645,477	1,375,631	595,576
Miller Road Tower	6,000	-	-	-	-	-
States' attorney	-	-	-	-	-	84,351
ESDA	-	-	-	-	-	29,840
Coroner	-	-	-	-	38,186	99,582
Court services	-	-	-	-	69,242	-
<b>Total public safety</b>	<b>307,540</b>	<b>16,100</b>	<b>16,786,198</b>	<b>5,395,927</b>	<b>1,483,059</b>	<b>973,348</b>
<b>HIGHWAYS AND STREETS</b>						
Highway	684	-	2,378,238	39,247	2,086,250	1,787,098
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>2,086,250</b>	<b>1,787,098</b>
<b>HEALTH AND WELFARE</b>						
Health	488,815	153,826	4,266,887	25,655	101,122	194,278
Voluntary Action Center	-	-	1,175,531	100,900	-	-
Garage	-	-	156,969	-	-	-
Storage	-	-	200,000	-	-	-
Mental health	80,000	-	883,863	217,071	-	-
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>663,208</b>	<b>160,680</b>	<b>205,908</b>
<b>TOTAL</b>	<b>\$ 4,971,061</b>	<b>\$ 14,976,715</b>	<b>\$ 35,779,659</b>	<b>\$ 6,866,296</b>	<b>\$ 3,880,688</b>	<b>\$ 4,646,401</b>

<b>Intangibles</b>	<b>Construction in Progress</b>	<b>Bridges</b>	<b>Right of Ways</b>	<b>Roads</b>	<b>Storm Sewers</b>	<b>Traffic Signals</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,948,017
-	-	-	-	-	-	-	5,124,570
-	-	-	-	-	-	-	171,418
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	3,021,205
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	596,659
-	-	-	-	-	-	-	274,280
-	-	-	-	-	-	-	38,941
-	-	-	-	-	-	-	11,276
-	-	-	-	-	-	-	311,615
105,000	-	-	-	-	-	-	14,457,384
105,000	-	-	-	-	-	-	26,126,778
-	-	-	-	-	-	-	16,862,643
-	-	-	-	-	-	-	151,191
-	284,511	-	-	-	-	-	7,905,648
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	29,840
-	-	-	-	-	-	-	137,768
38,803	-	-	-	-	-	-	108,045
38,803	284,511	-	-	-	-	-	25,285,486
-	28,838	13,224,849	1,564,446	34,460,705	1,119,194	813,269	57,502,818
-	-	-	-	-	-	-	126,830
-	28,838	13,224,849	1,564,446	34,460,705	1,119,194	813,269	57,629,648
-	-	-	-	-	-	-	5,230,583
-	-	-	-	-	-	-	1,276,431
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,180,934
-	-	-	-	-	-	-	5,614,048
-	-	-	-	-	-	-	59,558
-	-	-	-	-	-	-	13,718,523
\$ 143,803	\$ 313,349	\$ 13,224,849	\$ 1,564,446	\$ 34,460,705	\$ 1,119,194	\$ 813,269	\$ 122,760,435

(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, 2013

	<b>Balances, January 1, 2013</b>	<b>Additions and Transfers</b>	<b>Retirements and Transfers</b>	<b>Balances, December 31, 2013</b>
<b>FUNCTION AND ACTIVITY</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 10,162,989	\$ 104,932	\$ -	\$ 10,267,921
County Board	84,351	-	-	84,351
Finance	84,351	-	-	84,351
IMO	670,797	-	74,138	596,659
County Clerk and Recorder	349,115	-	74,835	274,280
Planning	38,941	-	-	38,941
Treasurer	11,276	-	-	11,276
Facilities management	199,447	112,168	-	311,615
Other	12,831,858	13,923,111	12,297,585	14,457,384
Total general government	24,433,125	14,140,211	12,446,558	26,126,778
<b>PUBLIC SAFETY</b>				
Judiciary	16,900,706	64,697	102,760	16,862,643
Circuit Clerk	159,166	23,283	31,258	151,191
Sheriff	7,604,738	306,910	-	7,911,648
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	48,260	89,508	-	137,768
Court services	207,627	-	99,582	108,045
Total public safety	25,034,688	484,398	233,600	25,285,486
<b>HIGHWAYS AND STREETS</b>				
Highway	56,089,788	1,711,422	171,562	57,629,648
<b>HEALTH AND WELFARE</b>				
Health	6,908,866	-	44,883	6,863,983
Mental health	1,168,934	12,000	-	1,180,934
Community Outreach	5,602,415	11,633	-	5,614,048
Veteran's Assistance Commission	59,558	-	-	59,558
Total health and welfare	13,739,773	23,633	44,883	13,718,523
<b>TOTAL</b>	\$ 119,297,374	\$ 16,359,664	\$ 12,896,603	\$ 122,760,435

(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, 2013

	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	Total
<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT</b>							
Amount available for retirement of general long-term debt	\$ -	\$ -	\$ -	\$ -	\$ 1,022,069	\$ 366,230	\$ 1,388,299
Amount to be provided for retirement of general long-term debt	1,996,993	38,206	13,309	666,250	7,537,931	5,603,770	15,856,459
<b>TOTAL</b>	<b>\$ 1,996,993</b>	<b>\$ 38,206</b>	<b>\$ 13,309</b>	<b>\$ 666,250</b>	<b>\$ 8,560,000</b>	<b>\$ 5,970,000</b>	<b>\$ 17,244,758</b>
<b>GENERAL LONG-TERM DEBT</b>							
Compensated absences payable	\$ 1,996,993	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,996,993
Other postemployment benefit payable	-	38,206	-	-	-	-	38,206
Unamortized bond premium	-	-	13,309	-	-	-	13,309
Revenue bonds payable	-	-	-	666,250	-	-	666,250
General obligation alternate revenue source bonds payable	-	-	-	-	8,560,000	5,970,000	14,530,000
<b>TOTAL</b>	<b>\$ 1,996,993</b>	<b>\$ 38,206</b>	<b>\$ 13,309</b>	<b>\$ 666,250</b>	<b>\$ 8,560,000</b>	<b>\$ 5,970,000</b>	<b>\$ 17,244,758</b>

(See independent auditor's report.)



## SUPPLEMENTAL DATA

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2013

<b>Fund</b>	<b>Cash on Hand</b>	<b>Deposits</b>	<b>Investments</b>	<b>Total</b>
<b>GENERAL</b>				
General	\$ 8,365	\$ 4,071,396	\$ 4,986,572	\$ 9,066,333
<b>SPECIAL REVENUE</b>				
Retirement	-	201,423	502,880	704,303
Public Building Administration	-	10,156	-	10,156
Public Building Maintenance	-	3,920,813	-	3,920,813
Public Building Commission Lease	-	58,054	72,972	131,026
Micrographics	-	110,731	-	110,731
Operations and Administration	-	122,119	-	122,119
Electronic Citation Fee	-	38,584	-	38,584
Tax Sale Automation	-	62,379	78,409	140,788
History Room	-	12,923	16,245	29,168
Data Fiber Optic Network	-	372,666	-	372,666
Child Support	-	24,743	-	24,743
Law Library	-	27,109	34,075	61,184
Court Automation	-	9,576	400,462	410,038
Drug Program	-	2,759	3,468	6,227
Documentation Storage	-	538,292	-	538,292
Court Security	-	9	12	21
Probation	-	180,916	249,294	430,210
Sheriff's Special Projects	-	256,229	322,076	578,305
Children's Waiting Room	-	61	76	137
Highway	200	2,782,000	1,108,552	3,890,752
Engineering	-	306,672	-	306,672
Aid to Bridges	-	1,070,621	2,621,177	3,691,798
County Motor Fuel Tax	-	1,129,909	2,486,178	3,616,087
Federal Highway Matching Tax	-	334,574	2,551,506	2,886,080
Health	1,230	978,244	1,000,000	1,979,474
Mental Health	100	1,816,530	1,000,000	2,816,630
Financial Aid	-	22,306	-	22,306
Community Services	-	49,418	-	49,418
Senior Services	-	328,319	-	328,319
Veteran's Assistance	-	370,239	174,988	545,227
Drug Court	-	96,566	121,382	217,948
FEMA Evergreen Village	-	96,076	-	96,076
Total special revenue	1,530	15,331,016	12,743,752	28,076,298
<b>DEBT SERVICE</b>				
Build America Bonds	-	719,899	-	719,899
Recovery Zone Bonds	-	276,068	-	276,068
Total debt service	-	995,967	-	995,967

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2013

Fund	Cash on Hand	Deposits	Investments	Total
<b>CAPITAL PROJECTS</b>				
Capital Improvements Reserve	\$ -	\$ 1,139,704	\$ -	\$ 1,139,704
Special Projects	-	275,541	346,351	621,892
GIS Development	-	232,994	292,869	525,863
County Farm	-	636,081	-	636,081
Opportunity	-	158,418	3,234,117	3,392,535
Asset Replacement	-	1,851,346	2,327,119	4,178,465
Jail Expansion	-	243,257	-	243,257
FEMA Grant - Montoya Project	-	10,407	-	10,407
Solid Waste Program	-	3,401	-	3,401
Total capital projects	-	4,551,149	6,200,456	10,751,605
<b>ENTERPRISE</b>				
Nursing Home	1,000	3,817,246	1,000,000	4,818,246
<b>INTERNAL SERVICES</b>				
Medical Insurance	-	1,537,010	-	1,537,010
Tort and Liability	-	1,277,209	5,039,609	6,316,818
Total internal services	-	2,814,219	5,039,609	7,853,828
<b>TRUST AND AGENCY</b>				
County Collector	-	367,758	-	367,758
Special Drainage	-	90,635	-	90,635
Treasurer's Special	-	631,977	-	631,977
Mobile Home Tax	-	682	-	682
Tax Indemnity	-	-	504,223	504,223
Tax Sale in Error	-	40,672	254,902	295,574
Circuit Clerk	-	2,295,488	95,025	2,390,513
Township Bridges	-	15,416	-	15,416
Township Motor Fuel Tax	-	512,481	575,637	1,088,118
Regional Superintendent of Schools	-	270,536	-	270,536
Nursing Home Residents' Accounts	-	33,862	-	33,862
Tax Redemption Account	-	200,874	-	200,874
Total trust and agency	-	4,460,381	1,429,787	5,890,168
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 10,895</b>	<b>\$ 36,041,374</b>	<b>\$ 31,400,176</b>	<b>\$ 67,452,445</b>

(See independent auditor's report.)



## STATISTICAL SECTION

## STATISTICAL SECTION

This part of DeKalb County, Illinois' 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.	199-208
<b>Revenue Capacity</b> These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	209-212
<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.	213-217
<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.	218-219
<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.	220-223

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

	2013	2012	2011	2010
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 62,223,925	\$ 61,244,963	\$ 61,096,834	\$ 56,259,355
Restricted				
Broadband	-	135,845	133,644	-
Debt service	1,468,682	1,392,229	1,293,770	1,159,256
Retirement	707,182	985,164	1,259,705	1,614,342
Public buildings	3,847,634	3,402,174	2,879,094	-
Working cash	-	-	-	-
Specific purpose	1,069,862	575,880	456,252	-
Public safety	2,379,275	2,635,541	1,161,245	-
Highways and streets	14,003,725	12,593,311	10,487,160	9,006,961
Health and welfare	5,963,747	5,545,430	5,398,128	5,116,090
Tort and liability	2,145,992	1,515,593	-	-
Culture and recreation	-	-	-	324,071
Unrestricted	24,190,309	24,421,981	25,455,543	32,659,232
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 118,000,333</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	\$ 4,429,272	\$ 4,293,084	\$ 4,098,423	\$ 4,069,985
Restricted				
Debt service	234,341	232,567	228,585	224,488
Unrestricted	6,053,172	5,842,028	4,508,166	5,159,156
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 10,716,785</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	\$ 66,653,197	\$ 65,538,047	\$ 65,195,257	\$ 60,329,340
Restricted	31,820,440	29,013,734	23,297,583	17,445,208
Unrestricted	30,243,481	30,264,009	29,963,709	37,818,388
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 128,717,118</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.

The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for the 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

<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
-	-	-	-	-	-
77,926	75,724	70,175	80,285	775,877	858,407
1,685,429	2,077,112	2,130,590	2,265,219	2,457,141	2,577,519
-	-	-	-	89,455	100,249
200,000	200,000	200,000	200,000	200,000	200,000
-	-	-	-	-	-
-	-	-	-	77,452	46,513
7,835,584	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425
4,820,193	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336
-	-	-	-	-	-
353,994	200,102	178,097	176,696	322,062	191,275
31,838,600	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769
<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>
\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
219,468	211,211	193,064	240,854	277,088	246,689
6,057,570	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730
<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>
\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
15,192,594	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413
37,896,170	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499
<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>

**DEKALB COUNTY, ILLINOIS**

CHANGE IN NET POSITION

Last Ten Fiscal Years

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>EXPENSES</b>				
Governmental activities				
General government	\$ 9,195,134	\$ 8,400,528	\$ 8,384,549	\$ 8,754,778
Public safety	21,823,736	20,640,294	19,951,449	19,000,920
Highways and streets	6,611,587	5,893,376	5,851,884	6,339,081
Health and welfare	7,582,941	8,566,170	8,915,974	10,524,078
Culture and recreation	-	-	-	782,196
Interest	656,044	703,896	792,451	298,371
Total governmental activities expenses	<u>45,869,442</u>	<u>44,204,264</u>	<u>43,896,307</u>	<u>45,699,424</u>
Business-type activities				
Nursing Home	14,490,428	14,163,342	13,758,665	13,818,596
Total business-type activities expenses	<u>14,490,428</u>	<u>14,163,342</u>	<u>13,758,665</u>	<u>13,818,596</u>
<b>TOTAL PRIMARY GOVERNMENT EXPENSES</b>	<b><u>\$ 60,359,870</u></b>	<b><u>\$ 58,367,606</u></b>	<b><u>\$ 57,654,972</u></b>	<b><u>\$ 59,518,020</u></b>
<b>PROGRAM REVENUES</b>				
Governmental activities				
Charges for services				
General government	\$ 2,438,887	\$ 1,881,099	\$ 1,807,096	\$ 1,981,328
Public safety	5,189,451	5,245,105	5,298,434	5,267,385
Highways and streets	900,188	862,951	838,830	718,371
Health and welfare	911,830	1,038,713	1,073,576	1,197,185
Culture and recreation	-	-	-	52,236
Operating grants and contributions	5,158,005	7,025,508	7,108,374	8,028,174
Capital grants and contributions	4,140,802	4,225,603	9,490,376	2,654,562
Total governmental activities program revenues	<u>18,739,163</u>	<u>20,278,979</u>	<u>25,616,686</u>	<u>19,899,241</u>
Business-type activities				
Charges for services				
Nursing Home	14,551,676	15,676,882	12,793,413	12,841,211
Operating grants	-	-	-	-
Capital grants and contributions	290,665	67,814	81,370	45,341
Total business-type activities program revenues	<u>14,842,341</u>	<u>15,744,696</u>	<u>12,874,783</u>	<u>12,886,552</u>
<b>TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES</b>	<b><u>\$ 33,581,504</u></b>	<b><u>\$ 36,023,675</u></b>	<b><u>\$ 38,491,469</u></b>	<b><u>\$ 32,785,793</u></b>
<b>NET (EXPENSES) REVENUES</b>				
Governmental activities	\$ (27,130,279)	\$ (23,925,285)	\$ (18,279,621)	\$ (25,800,183)
Business-type activities	351,913	1,581,354	(883,882)	(932,044)
<b>TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES</b>	<b><u>\$ (26,778,366)</u></b>	<b><u>\$ (22,343,931)</u></b>	<b><u>\$ (19,163,503)</u></b>	<b><u>\$ (26,732,227)</u></b>

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

**DEKALB COUNTY, ILLINOIS**

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>GENERAL REVENUES AND OTHER</b>				
<b>CHANGES IN NET POSITION</b>				
Governmental activities				
Taxes				
Property	\$ 20,403,869	\$ 19,861,116	\$ 19,939,119	\$ 20,854,815
Replacement	593,226	535,118	534,140	624,174
Sales	4,924,858	4,875,323	5,108,801	4,276,255
Other	1,313	93,152	145,563	361,076
Intergovernmental	3,215,900	3,133,718	2,762,871	2,765,669
Investment income	131,837	116,921	256,390	353,166
Miscellaneous	1,146,607	357,686	171,885	248,859
Gain (loss) on sale of capital assets	-	-	-	-
Transfers	60,000	72,000	62,000	60,000
Contributions	-	-	-	-
Special item	268,000	-	-	-
<b>Total governmental activities</b>	<b>30,745,610</b>	<b>29,045,034</b>	<b>28,980,769</b>	<b>29,544,014</b>
Business-type activities				
Investment income	27,115	20,988	52,743	85,687
Donations	-	-	200,000	-
Miscellaneous	30,078	33,196	74,684	33,849
Loss on sale of capital assets	-	-	-	-
Transfers	(60,000)	(72,000)	(62,000)	(60,000)
Contributions	-	-	-	-
<b>Total business-type activities</b>	<b>(2,807)</b>	<b>(17,816)</b>	<b>265,427</b>	<b>59,536</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 30,742,803</b>	<b>\$ 29,027,218</b>	<b>\$ 29,246,196</b>	<b>\$ 29,603,550</b>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	\$ 3,615,331	\$ 5,119,749	\$ 10,701,148	\$ 3,743,831
Business-type activities	349,106	1,563,538	(618,455)	(872,508)
<b>TOTAL PRIMARY GOVERNMENT</b>				
<b>CHANGE IN NET POSITION</b>	<b>\$ 3,964,437</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.

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
\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
577,432	684,460	721,462	587,681	540,462	423,200
4,074,727	6,285,728	5,716,754	5,157,441	4,457,501	3,519,481
86,694	94,996	80,409	324,360	68,388	113,997
2,942,281	3,142,931	3,201,454	3,223,550	2,813,604	2,089,567
722,456	1,282,547	1,892,627	1,463,760	620,898	395,409
255,127	288,852	452,822	241,691	631,815	340,229
-	-	-	-	-	(1,878)
-	-	-	-	-	-
-	-	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
24,352	176,236	458,852	391,419	270,835	85,639
-	-	-	-	-	-
117,046	55,517	6,120	3,189	6,334	13,758
-	-	-	-	(2,121)	(4,794)
-	-	-	-	-	-
-	-	26,840	74,535	66,794	46,094
141,398	231,753	491,812	469,143	341,842	140,697
\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
(365,432)	369,746	239,607	343,741	200,023	(36,706)
\$ 4,827,697	\$ 8,646,955	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

**DEKALB COUNTY, ILLINOIS**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2013	2012	2011	2010
<b>GENERAL FUND</b>				
Nonspendable	\$ 305,029	\$ 204,290	\$ 177,309	\$ -
Unrestricted				
Assigned for subsequent year budget	921,100	856,000	-	-
Unassigned	9,198,172	10,043,649	11,351,661	-
Reserved	-	-	-	176,682
Unreserved	-	-	-	10,588,672
<b>TOTAL GENERAL FUND</b>	<b>\$ 10,424,301</b>	<b>\$ 11,103,939</b>	<b>\$ 11,528,970</b>	<b>\$ 10,765,354</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Nonspendable	\$ 498,989	\$ 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	1,468,682	1,392,229	1,308,496	-
Restricted for retirement	707,182	985,164	1,259,705	-
Restricted for public buildings	3,847,634	3,402,174	2,879,094	-
Restricted for specific purpose	1,069,862	575,880	856,186	-
Restricted for public safety	2,379,275	2,509,651	2,800,799	-
Restricted for highways and streets	14,003,725	12,593,311	10,464,922	-
Restricted for health and welfare	5,963,747	5,545,430	5,322,440	-
Unrestricted				
Assigned for capital purposes	10,662,553	9,936,218	9,356,610	-
Unassigned				
Special Revenue Funds	(202,620)	(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>\$ 40,399,029</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, 2011.

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
274,664	326,949	163,948	126,523	187,943	237,100
9,756,912	11,159,312	10,138,170	9,130,696	5,929,242	3,495,924
<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
16,482,049	17,202,449	11,709,423	13,995,129	14,545,952	13,508,073
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,323,641	3,182,654	2,764,364	746,722
-	-	-	-	-	-
-	-	-	-	-	-
8,840,671	7,275,054	3,637,136	2,958,298	(1,940,637)	(2,174,265)
-	-	-	545,877	552,127	-
7,758,555	6,260,884	9,568,069	6,133,923	6,020,710	5,414,753
<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>

**DEKALB COUNTY, ILLINOIS**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>REVENUES</b>										
Taxes										
Property	\$ 19,353,793	\$ 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
Replacement	593,226	535,118	534,140	624,173	577,432	684,459	721,463	587,682	540,461	423,200
Inheritance	-	90,761	145,563	327,978	53,570	64,950	47,157	291,112	35,098	80,557
Mobile home	8,599	-	8,962	-	9,186	9,961	9,782	9,633	2,823	9,759
Sales (.01)	341,736	270,848	277,062	289,622	313,647	396,626	460,961	390,609	381,663	438,242
Sales (.0025)	4,318,888	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
Local use	264,234	249,115	232,499	203,329	190,301	227,450	225,043	211,390	186,045	172,715
Games	1,313	2,391	-	1,098	1,125	1,215	1,253	1,248	1,290	1,374
Licenses and permits	681,641	646,440	607,190	605,717	643,272	572,801	616,340	607,231	556,601	509,081
Intergovernmental*	11,312,882	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
Charges for services	7,216,682	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
Fines and forfeits	828,879	852,738	860,030	797,610	849,926	966,368	1,102,810	993,099	966,410	891,094
Investment income	131,836	116,920	256,390	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053	395,409
Miscellaneous	1,087,441	493,845	315,703	679,742	851,416	554,651	542,882	412,808	453,423	1,007,593
<b>Total revenues</b>	<b>46,141,150</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>EXPENDITURES</b>										
General government	8,082,708	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
Public safety	20,679,222	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
Highways and streets	5,745,315	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
Health and welfare	7,098,749	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
Culture and recreation	-	-	-	948,806	726,723	604,508	1,418,661	551,021	608,094	535,284
Debt service										
Principal	725,000	707,500	630,000	182,500	250,000	250,000	250,000	255,000	255,000	595,000
Interest	662,418	708,332	883,833	170,117	118,802	133,496	151,914	154,123	114,758	6,550
Other charges	-	-	-	-	-	-	-	-	300	-
Capital outlay	1,610,917	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
<b>Total expenditures</b>	<b>44,604,329</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>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,536,821</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>

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	\$ 1,979,908	\$ 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
Transfers (out)	(1,919,908)	(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)
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	3,650	450	40,653	79,800	35,789	6,050	40,750	-	-	18,405
Total other financing sources (uses)	63,650	72,450	102,653	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985	18,405
<b>SPECIAL ITEM</b>	268,000	-	-	-	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCES</b>	<b>\$ 1,868,471</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>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	<b>3.25%</b>	<b>3.40%</b>	<b>3.69%</b>	<b>0.84%</b>	<b>0.91%</b>	<b>1.01%</b>	<b>0.96%</b>	<b>1.11%</b>	<b>1.16%</b>	<b>1.84%</b>

\* 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
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%
2012	11,119,707	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204	1,861,945,488	1.0892	5,585,836,464	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

<b>Tax Levy Year</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>TAX RATES</b>										
DeKalb County	0.85734	0.86786	0.85466	0.86677	0.84486	0.84948	0.85390	0.90523	0.96943	1.08923
DeKalb County Forest Preserve District	0.02742	0.02756	0.02687	0.05479	0.06768	0.06778	0.06625	0.0700	0.0740	0.07972
	<u>0.8848</u>	<u>0.8955</u>	<u>0.8815</u>	<u>0.9216</u>	<u>0.9126</u>	<u>0.9173</u>	<u>0.9202</u>	<u>0.9752</u>	<u>1.0435</u>	<u>1.16895</u>
Townships	13.18565	13.75825	13.36272	13.16576	12.40376	12.11163	11.67144	11.47729	12.51122	13.24840
Cities and villages	10.63372	10.97632	10.30605	10.24404	9.95159	9.70289	9.92408	10.71971	11.44497	12.99237
Fire protection districts	5.97878	6.51927	6.39837	6.41984	6.10762	6.09724	6.10568	6.49766	6.99302	7.64086
Park districts	2.03455	2.03897	1.94348	1.84322	1.2255	1.21298	1.2128	1.32895	1.96453	1.64310
School districts	84.70567	85.05702	85.27297	85.40118	81.43514	82.60613	86.56219	86.88818	94.06672	102.03332
Junior college districts	2.25565	2.2967	2.23951	2.1661	2.08294	2.10007	2.1463	2.00039	4.08964	2.48267
Other districts	1.19871	1.73934	1.15027	2.66833	52.29184	0.90967	2.617	2.80251	1.8318	3.37988
<b>TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION</b>	<u>120.8775</u>	<u>123.2814</u>	<u>121.5549</u>	<u>122.8301</u>	<u>166.4110</u>	<u>115.6579</u>	<u>121.1597</u>	<u>122.6899</u>	<u>133.9454</u>	<u>143.4206</u>
<b>SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT</b>	<u>0.73%</u>	<u>0.73%</u>	<u>0.73%</u>	<u>0.75%</u>	<u>0.55%</u>	<u>0.79%</u>	<u>0.76%</u>	<u>0.79%</u>	<u>0.78%</u>	<u>0.82%</u>

Data Source

County Clerk's Records

**DEKALB COUNTY, ILLINOIS**

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2013			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	\$ 10,073,509	1	0.52%	Goodyear	\$ 7,597,611	1	0.52%
American Realty Capital LLC	7,315,782	2	0.38%	DeKalb Fairview 2003 LLC (Nestle)	7,427,618	2	0.51%
Panduit Corporation	6,673,504	3	0.34%	Panduit	5,390,908	3	0.37%
ARC - Jenkintown PA	6,236,026	4	0.32%	3-M Company	5,102,945	4	0.35%
NE DeKalb Portfolio LP	6,030,714	5	0.31%	DEKALB Genetics Corporation	5,002,292	5	0.34%
Ideal Industries Inc	5,381,767	6	0.28%	DeKalb Area Retirement Center	4,592,568	6	0.31%
Stone Prairie Corporation	5,345,969	7	0.28%	University Village I & II	4,086,593	7	0.28%
Northland Plaza Improvements LLC	5,085,990	8	0.26%	Dream Fund LLC	3,815,368	8	0.26%
DeKalb Area Retirement Center	4,951,064	9	0.25%	Northland Plaza - Joseph Freed	3,737,456	9	0.26%
DEKALB Genetics Corporation	4,094,313	10	0.21%	Ideal Industries Inc	3,707,178	10	0.25%
	<u>\$ 61,188,638</u>		<u>3.15%</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.

Information for 2004 is not available, therefore, information for 2003 is presented.

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
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	17,618,652	17,512,688	99.40%	16,781	17,529,469	99.49%
2008	18,708,831	18,519,686	98.99%	(10,316)	18,509,370	98.93%
2009	19,045,158	18,988,352	99.70%	9,328	18,997,680	99.75%
2010	19,430,392	19,305,990	99.36%	6,622	19,312,612	99.39%
2011	19,670,352	19,549,862	99.39%	7,104	19,556,966	99.42%
2012	20,280,869	20,113,514	99.17%	-	20,113,514	99.17%

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				
2004	\$ 340,000	\$ 2,371,250	\$ 7,113,750	\$ 9,825,000	0.39%	\$ 102.23	
2005	-	3,887,500	12,082,500	15,970,000	0.67%	162.23	
2006	-	3,741,250	11,662,500	15,403,750	0.68%	151.86	
2007	-	1,788,750	5,366,250	7,155,000	0.28%	68.97	
2008	-	1,617,500	4,852,500	6,470,000	0.25%	61.85	
2009	-	1,441,250	4,323,750	5,765,000	0.26%	54.83	
2010	16,000,000	1,258,750	4,323,750	5,765,000	0.25%	54.82	
2011	15,560,000	1,068,750	3,776,250	20,405,000	0.88%	195.30	
2012	15,050,000	871,250	2,613,750	18,535,000	0.74%	177.16	
2013	14,530,000	666,250	1,998,750	17,195,000	0.68%	164.17	

\* 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

<b>Fiscal Year</b>	<b>General Obligation Alternative Revenue Source Bonds</b>	<b>Lease Revenue Bonds*</b>	<b>Less: Amounts Available in Debt Service Fund</b>	<b>Total</b>	<b>Percentage of Estimated Actual Taxable Value of Property*</b>	<b>Per Capita</b>
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%	147.40
2012	15,050,000	871,250	1,311,754	14,609,496	0.24%	139.64
2013	14,530,000	871,250	1,388,299	14,012,951	0.25%	133.79

\* 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, 2013

<b>Governmental Unit</b>	<b>(1) Gross Bonded Debt</b>	<b>(2) *Percentage of Debt Applicable to County</b>	<b>**County's Share of Debt</b>
DeKalb County	\$ 14,530,000	100.00%	\$ 14,530,000
Townships	-	100.00%	-
Cities and villages	64,481,000	91.97%	59,301,372
Park districts	8,641,795	54.81%	4,736,730
Other districts	3,270,000	94.87%	3,102,141
School districts	756,428,283	24.62%	186,264,829
Junior college districts	<u>372,410,885</u>	6.30%	<u>23,464,791</u>
Total overlapping debt	<u>1,205,231,963</u>		<u>276,869,863</u>
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b><u>\$ 1,219,761,963</u></b>		<b><u>\$ 291,399,863</u></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

<b>Fiscal Year</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Legal debt limit	\$ 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	\$ 53,530,933
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
<b>LEGAL DEBT MARGIN</b>	<b>\$ 42,086,343</b>	<b>\$ 44,117,377</b>	<b>\$ 48,850,293</b>	<b>\$ 54,231,054</b>	<b>\$ 59,954,768</b>	<b>\$ 63,318,606</b>	<b>\$ 64,123,234</b>	<b>\$ 64,123,234</b>	<b>\$ 58,335,582</b>	<b>\$ 53,530,933</b>
<b>TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT</b>	<b>0.00%</b>									

Legal debt margin calculation for fiscal 2013

Assessed value - 2012	\$ 1,861,945,488
Legal debt margin	<u>2.875%</u>
Debt limit	53,530,933
Debt applicable to limit None	<u>-</u>
<b>LEGAL DEBT MARGIN</b>	<b><u>\$ 53,530,933</u></b>

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		
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	
2013	14,608,869	13,801,820	807,049	615,000	109,676	1.11	

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

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.

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

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<b>Fiscal Year</b>	<b>(1) Population</b>	<b>(2) Personal Income</b>	<b>(1) Per Capita Personal Income</b>	<b>(3) Unemployment Rate</b>	<b>(1) Median Age</b>	<b>(4) School Enrollment</b>
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	104,478	2,327,351,928	22,276	8.4%	28.8	17,800
2012	104,622	2,517,519,186	24,063	8.0%	29.4	18,401
2013	104,741	2,520,382,683	24,063	7.4%	29.4	18,293

\* 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 Nine Years Ago

2013			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	8,869	Northern Illinois University	1	8,000
Kish Health System	2	1,200	Kishwaukee Health System	2	1,100
DeKalb School District	3	885	DeKalb School District	3	650
DeKalb County Government	4	525	Wal-Mart Super Center	4	600
Sycamore School District	5	515	DeKalb County Government	5	504
3M	6	480	IDEAL Industries	6	450
Target Distribution Center	7	470	Sycamore School District	7	450
Kishwaukee College	8	430	Alloyd	8	375
Wal-Mart Super Center	9	400	City of DeKalb	9	266
IDEAL Industries	10	335	3M	10	250

Data Source

DeKalb County Economic Development Corporation

**DEKALB COUNTY, ILLINOIS**

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>GENERAL GOVERNMENT</b>					
County board	2.00	2.00	2.56	2.56	2.56
Finance	6.80	6.80	7.00	7.00	7.00
Information management	10.20	10.20	10.20	10.20	11.00
Assessments	6.00	6.00	6.00	7.00	7.00
County clerk and recorder	10.67	10.67	10.67	10.67	12.00
Elections	3.83	3.83	3.83	3.83	3.00
Planning and zoning	5.35	5.60	5.60	5.60	5.60
Regional office of education	1.77	1.00	1.00	2.00	2.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Facilities management	9.00	9.00	9.00	9.00	10.00
<b>Total general government</b>	<b>60.62</b>	<b>60.10</b>	<b>60.86</b>	<b>62.86</b>	<b>65.16</b>
<b>PUBLIC SAFETY</b>					
Circuit Clerk	20.50	21.50	21.50	22.25	23.75
Coroner/ESDA	2.60	2.60	2.60	2.60	2.60
Judiciary/judiciary comm/drug ct	7.30	7.30	7.30	8.80	8.80
Sheriff - admin/patrol/det	48.50	47.50	47.50	47.00	48.00
Sheriff - communications	25.00	26.00	26.00	26.00	26.00
Sheriff - corrections	17.30	19.30	22.00	28.00	28.00
Sheriff - court security	4.00	4.00	4.00	4.00	4.00
State's attorney	18.50	21.50	22.50	23.00	22.00
Public defender	8.00	9.00	9.00	9.00	9.00
Court services/probation	15.00	15.00	15.00	15.00	16.00
<b>Total public safety</b>	<b>166.70</b>	<b>173.70</b>	<b>177.40</b>	<b>185.65</b>	<b>188.15</b>
<b>HIGHWAYS AND STREETS</b>					
	25.50	25.50	25.50	25.50	25.50
<b>HEALTH AND WELFARE</b>					
Community services	3.50	3.50	3.50	3.50	3.50
Mental health	2.00	2.00	2.00	2.00	2.00
Public health and solid waste	82.05	83.05	82.35	82.85	81.55
Rehab and nursing	151.37	153.23	153.20	160.50	175.30
Veteran's assistance	0.00	0.00	0.00	2.00	4.00
<b>Total health and welfare</b>	<b>238.92</b>	<b>241.78</b>	<b>241.05</b>	<b>250.85</b>	<b>266.35</b>
<b>CULTURE AND RECREATION</b>					
Forest preserve	5.60	5.60	5.35	5.35	5.35
History room	0.30	0.30	0.30	0.60	0.60
<b>Total culture and recreation</b>	<b>5.90</b>	<b>5.90</b>	<b>5.65</b>	<b>5.95</b>	<b>5.95</b>
<b>TOTAL</b>	<b>497.64</b>	<b>506.98</b>	<b>510.46</b>	<b>530.81</b>	<b>551.11</b>

Data Sources

DeKalb County Budget Book and Annual Financial Report

2009	2010	2011	2012	2013
2.56	2.56	2.50	2.00	2.00
7.15	7.15	7.10	7.10	7.10
10.00	10.00	10.00	10.00	10.00
7.00	7.00	7.00	6.50	6.72
12.00	12.00	12.00	10.00	9.00
3.00	3.00	3.00	3.00	3.00
5.60	5.60	5.20	5.20	5.20
2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	4.70	4.70
10.00	10.00	9.00	9.85	9.85
64.31	64.31	62.80	60.35	59.57
23.75	23.75	23.75	23.75	26.00
2.60	2.60	2.60	2.60	2.60
8.55	8.55	8.40	11.00	10.50
49.00	50.00	46.00	47.00	48.00
26.00	26.00	25.00	25.00	26.00
26.00	26.00	26.00	26.00	27.00
5.00	5.00	6.00	6.00	5.00
22.00	22.00	22.00	22.00	22.00
9.25	9.25	9.25	9.00	11.00
17.00	17.00	17.00	17.00	17.00
189.15	190.15	186.00	189.35	195.10
25.50	25.50	24.00	24.00	24.00
3.50	6.00	6.00	3.50	4.00
2.00	2.00	2.00	1.50	2.00
79.00	79.00	79.00	75.50	42.20
180.35	180.35	180.75	181.75	180.75
5.00	5.00	5.00	5.00	6.00
269.85	272.35	272.75	267.25	234.95
6.01	6.01	6.01	6.00	6.00
0.60	0.60	0.60	0.60	0.50
6.61	6.61	6.61	6.60	6.50
555.42	558.92	552.16	547.55	520.12

**DEKALB COUNTY, ILLINOIS**

OPERATING INDICATORS

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>GENERAL GOVERNMENT</b>										
Registered voters	\$ 56,404	\$ 53,224	\$ 54,766	\$ 52,754	\$ 60,718	\$ 56,012	\$ 57,540	\$ 52,959	\$ 58,545	\$ 57,644
Property parcels	37,871	39,630	41,143	43,357	43,477	42,368	42,470	40,953	42,546	42,527
Tax bills mailed	34,997	35,060	35,822	36,521	40,706	43,477	37,360	38,096	40,939	38,905
Total taxes collected by Treasurer	128,952,443	139,687,380	154,266,597	168,482,272	169,947,719	226,053,857	190,681,017	192,782,771	201,107,149	N/A
Marriage licenses	541	561	562	606	532	564	575	578	566	588
Civil union licenses	-	-	-	-	-	-	-	36	12	8
<b>PUBLIC SAFETY</b>										
Police										
Jail bookings	N/A	2,900	3,158	3,180	3,071	3,116	3,112	3,374	3,027	3,227
Burglary	56	50	63	63	54	52	60	74	75	34
Civil process	5,731	6,214	6,241	5,807	5,282	4,904	4,659	5,037	4,418	4,763
Traffic fatalities	11	17	7	18	20	10	8	6	8	11
Dispatched calls - communications	29,767	32,647	28,121	25,000	30,026	28,341	32,124	27,436	32,897	32,405
Dispatched calls - 911	-	-	-	-	-	-	-	10,778	10,877	10,905
DUI arrests	345	302	461	417	369	302	327	273	116	191
DUI Arrests - zero tolerance	-	-	-	-	-	-	-	-	6	8
State's Attorney										
Criminal felonies	794	762	764	686	784	738	828	898	865	956
Criminal misdemeanors	1,842	1,990	2,077	2,131	2,054	2,062	1,917	2,130	1,923	1,920
DUI	792	792	922	803	777	714	694	664	611	543
<b>HIGHWAYS</b>										
Miles mowed - varies dependent on weather	N/A	N/A	3,049	1,536	1,536	2,127	1,523	1,520	1,897	1,960
Snow plow hours	4,296	3,932	3,853	10,483	12,338	4,256	3,220	3,419	2,182	4,105
<b>HEALTH AND WELFARE</b>										
Births	974	955	1,118	1,130	1,089	1,125	1,144	1,071	974	986
Deaths	740	769	688	678	743	824	713	746	753	736
Community services										
Emergency services - total persons	882	916	926	952	1,160	2,266	3,724	935	429	878
Emergency services - total households	448	450	364	381	466	836	1,459	450	217	242
<b>CULTURE AND RECREATION</b>										
Joiner history room										
Volunteer hours	2,600	2,703	2,777	3,060	1,951	2,102	2,343	2,324	2,215	2,579
Visitors	590	717	839	853	362	1,080	1,200	1,290	1,200	1,275

N/A - Information not available

Data Source

Various County Departments

**DEKALB COUNTY, ILLINOIS**

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

<b>Function/Program</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
<b>GENERAL GOVERNMENT</b>										
Area (square miles)	634	634	634	634	634	634	634	634	634	634
<b>PUBLIC SAFETY</b>										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Sub-stations	-	-	-	-	-	-	-	-	-	2
K-9 units	2	2	2	2	1	2	2	2	2	2
<b>HIGHWAYS</b>										
Miles of roads (County)	190.19	190.19	192.20	192.20	195.31	190.39	190.39	190.39	190.39	190.39
Traffic signals	16	16	16	23	23	23	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	2,290	2,290	2,296	2,311	2,622	2,757	2,750	2,565	2,621
<b>CULTURE AND RECREATION</b>										
Parks	14	14	14	14	14	14	14	14	16	16
Park acres	1,107	1,107	1,107	1,183	1,183	1,183	1,183	1,243	1,174	1,229
Miles	23	23	23	23	23	23	23	23	23	23

N/A - Information not available

Data Source

Various County Departments