



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Fund** - to account for revenues restricted, committed, or assigned to providing for the preservation and retrieval of historical documents relating to the County.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.
- **Transportation Grant Fund** - to account for revenues restricted to help offset certain operating deficits and administrative expenses of a system providing public transit service in non-urbanized areas, and for the operation, maintenance or improvement of an existing system of public transportation serving the residents of the County. Financing is provided by Federal and State grants, as well as participation fees from users.
- **Evergreen Village Operations Fund** - to account for revenues and expenditures associated with the operation of the Evergreen Village mobile home park subsequent to the acquisition of the park but prior to the demolition and closing of the park as a mobile home park. Financing is provided by lot rents due in accordance with lease documents entered into prior to acquisition of the park by the County.



SPECIAL REVENUE FUNDS (Continued)

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, attorneys, and residents in the County. Financing is provided by a filing fee assessed on legal documents filed with the Circuit Clerk.
- **Court Automation Fund** - to account for revenues restricted to the computerization of court related offices. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Drug Prosecution Fund** - to account for revenues restricted to the handling of drug related cases within the State's Attorney's Office. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund** - to account for revenues restricted to the storage and retrieval of records that are the responsibility of the courts. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Court Security Fund** - to account for revenues restricted to providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Operations and Administration Fund** - to account for revenues restricted to managing the Circuit Clerk's Office. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Electronic Citation Fund** - to account for revenues restricted to performing the duties required by the office for establishing and maintaining electronic citations. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Drug Court Fund** - to account for revenues and expenditures 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 Sheriff specific grants, including grants written and received by the Narcotics Task Force and the Major Crime Task Force.



SPECIAL REVENUE FUNDS (Continued)

PUBLIC SAFETY GROUP (Continued)

- **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.
- **Neutral Exchange Program Fund** - to account for revenues restricted to providing neutral sites for parents to exchange the physical custody of a child for purposes of visitation. Financing is provided by a special fee assessed on all civil cases filed in the Circuit Clerk's Office.

HIGHWAYS AND STREETS GROUP

- **Highway Fund** - to account for property taxes and intergovernmental revenues restricted to the administration, building, and maintenance of County roads.
- **Engineering Fund** - to account for revenues restricted to providing engineering services for the County's and Townships' 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 the 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 the 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.
- **Community Mental Health Fund** - to account for revenues that are restricted to providing mental health services to citizens of the County. Financing is provided by an annual property tax levy and State aid.
- **Community Action Revolving Loan Fund** - to account for revenues restricted to the Community Action Department which helps start new businesses in the County. Funding is provided entirely by Federal and State grants.



SPECIAL REVENUE FUNDS (Continued)

HEALTH AND WELFARE GROUP (Continued)

- **Community Action Fund** - to account for revenues restricted to the Community Action Department which provides various types of assistance to low income citizens. Funding is provided entirely by Federal and State 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 the 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, 2014

| | *General Government Group | *Public Safety Group | *Highways and Streets Group | *Health and Welfare Group | Totals |
|---|--|-------------------------------------|--|--|----------------------|
| ASSETS | | | | | |
| Cash and investments | \$ 6,212,833 | \$ 2,437,575 | \$ 15,044,996 | \$ 6,293,928 | \$ 29,989,332 |
| Receivables | | | | | |
| Property taxes | 800,000 | - | 3,360,000 | 3,690,000 | 7,850,000 |
| Accounts | 106,423 | 108,657 | 231,205 | 160,865 | 607,150 |
| Accrued interest | - | 222 | 750 | 1,800 | 2,772 |
| Other | 3,483 | - | - | 26,469 | 29,952 |
| Prepaid items | 655 | 11,566 | 36,158 | 52,591 | 100,970 |
| Due from other funds | 92 | - | 264,540 | 661 | 265,293 |
| Due from other governments | 364,050 | 5,500 | - | 275,365 | 644,915 |
| Restricted assets | | | | | |
| Cash and investments | 81,766 | - | - | - | 81,766 |
| TOTAL ASSETS | \$ 7,569,302 | \$ 2,563,520 | \$ 18,937,649 | \$ 10,501,679 | \$ 39,572,150 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | |
| LIABILITIES | | | | | |
| Accounts payable | \$ 352,109 | \$ 51,988 | \$ 2,588,083 | \$ 183,515 | \$ 3,175,695 |
| Retainage payable | - | - | 2,312 | - | 2,312 |
| Accrued payroll | 4,050 | 26,595 | 90,723 | 122,332 | 243,700 |
| Unearned revenue | 65,900 | 72,901 | - | 104,196 | 242,997 |
| Due to other funds | 260,540 | 6,000 | 264,540 | - | 531,080 |
| Total liabilities | 682,599 | 157,484 | 2,945,658 | 410,043 | 4,195,784 |
| DEFERRED INFLOWS OF RESOURCES | | | | | |
| Deferred property taxes | 800,000 | - | 3,360,000 | 3,690,000 | 7,850,000 |
| Total deferred inflows of resources | 800,000 | - | 3,360,000 | 3,690,000 | 7,850,000 |
| Total liabilities and deferred inflows of resources | 1,482,599 | 157,484 | 6,305,658 | 4,100,043 | 12,045,784 |
| FUND BALANCES | | | | | |
| Nonspendable - prepaid items | 655 | 11,566 | 36,158 | 52,591 | 100,970 |
| Restricted for debt service | 81,766 | - | - | - | 81,766 |
| Restricted for retirement | 553,390 | - | - | - | 553,390 |
| Restricted for public buildings | 4,244,350 | - | - | - | 4,244,350 |
| Restricted for specific purpose | 1,206,542 | - | - | - | 1,206,542 |
| Restricted for public safety | - | 2,407,624 | - | - | 2,407,624 |
| Restricted for highways and streets | - | - | 12,595,833 | - | 12,595,833 |
| Restricted for health and welfare | - | - | - | 6,349,045 | 6,349,045 |
| Unrestricted | | | | | |
| Unassigned | - | (13,154) | - | - | (13,154) |
| Total fund balances | 6,086,703 | 2,406,036 | 12,631,991 | 6,401,636 | 27,526,366 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 7,569,302 | \$ 2,563,520 | \$ 18,937,649 | \$ 10,501,679 | \$ 39,572,150 |

* 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, 2014

| | Retirement | Public Building Administration | Public Building Maintenance | Public Building Commission Lease |
|---|-------------------|---|--|---|
| ASSETS | | | | |
| Cash and investments | \$ 583,440 | \$ 1,441 | \$ 4,244,775 | \$ 137,704 |
| Receivables | | | | |
| Property taxes | - | - | - | 800,000 |
| Accounts | - | 10,000 | - | 11,371 |
| Other | - | - | - | - |
| Due from other funds | 92 | - | - | - |
| Due from other governments | - | - | - | - |
| Prepaid items | - | - | - | - |
| Restricted assets | | | | |
| Cash and investments | - | - | 81,766 | - |
| TOTAL ASSETS | \$ 583,532 | \$ 11,441 | \$ 4,326,541 | \$ 949,075 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable | \$ 30,142 | \$ 749 | \$ 10,000 | \$ - |
| Accrued payroll | - | 1,117 | - | - |
| Unearned revenue | - | - | - | - |
| Due to other funds | - | - | - | - |
| Total liabilities | 30,142 | 1,866 | 10,000 | - |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Deferred property taxes | - | - | - | 800,000 |
| Total deferred inflows of resources | - | - | - | 800,000 |
| Total liabilities and deferred inflows of resources | 30,142 | 1,866 | 10,000 | 800,000 |
| FUND BALANCES | | | | |
| Nonspendable - prepaid items | - | - | - | - |
| Restricted for debt service | - | - | 81,766 | - |
| Restricted for retirement | 553,390 | - | - | - |
| Restricted for public buildings | - | 9,575 | 4,234,775 | - |
| Restricted for specific purposes | - | - | - | 149,075 |
| Total fund balances | 553,390 | 9,575 | 4,316,541 | 149,075 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 583,532 | \$ 11,441 | \$ 4,326,541 | \$ 949,075 |

| Micrographics | Tax Sale Automation | History Room | Data Fiber Optic Network | Transportation Grant | Evergreen Village Operations | Total |
|----------------------|----------------------------|---------------------|---------------------------------|-----------------------------|-------------------------------------|---------------------|
| \$ 124,866 | \$ 164,027 | \$ 32,855 | \$ 702,136 | \$ 91,671 | \$ 129,918 | \$ 6,212,833 |
| - | - | - | - | - | - | 800,000 |
| 682 | - | - | 83,956 | - | 414 | 106,423 |
| - | - | - | - | - | 3,483 | 3,483 |
| - | - | - | - | - | - | 92 |
| - | - | - | - | 364,050 | - | 364,050 |
| 655 | - | - | - | - | - | 655 |
| - | - | - | - | - | - | 81,766 |
| \$ 126,203 | \$ 164,027 | \$ 32,855 | \$ 786,092 | \$ 455,721 | \$ 133,815 | \$ 7,569,302 |
| \$ 5,278 | \$ 38 | \$ 60 | \$ 3,184 | \$ 294,291 | \$ 8,367 | \$ 352,109 |
| 1,753 | - | 347 | - | 833 | - | 4,050 |
| - | - | - | 65,900 | - | - | 65,900 |
| - | - | - | - | 160,540 | 100,000 | 260,540 |
| 7,031 | 38 | 407 | 69,084 | 455,664 | 108,367 | 682,599 |
| - | - | - | - | - | - | 800,000 |
| - | - | - | - | - | - | 800,000 |
| 7,031 | 38 | 407 | 69,084 | 455,664 | 108,367 | 1,482,599 |
| 655 | - | - | - | - | - | 655 |
| - | - | - | - | - | - | 81,766 |
| - | - | - | - | - | - | 553,390 |
| - | - | - | - | - | - | 4,244,350 |
| 118,517 | 163,989 | 32,448 | 717,008 | 57 | 25,448 | 1,206,542 |
| 119,172 | 163,989 | 32,448 | 717,008 | 57 | 25,448 | 6,086,703 |
| \$ 126,203 | \$ 164,027 | \$ 32,855 | \$ 786,092 | \$ 455,721 | \$ 133,815 | \$ 7,569,302 |

(See independent auditor's report.)

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

December 31, 2014

| | Child Support | Law Library | Court Automation | Drug Prosecution | Documentation Storage | Court Security |
|--|--------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------|---------------------------|
| ASSETS | | | | | | |
| Cash and investments | \$ 25,719 | \$ 1,648 | \$ 359,564 | \$ 6,449 | \$ 531,802 | \$ 25,887 |
| Receivables | | | | | | |
| Accounts | 1,507 | 2,900 | 22,850 | - | 22,144 | 22,853 |
| Interest | - | - | - | - | - | - |
| Prepaid items | 1,717 | - | 7 | - | 7 | 4,261 |
| Due from other governments | - | - | - | - | - | - |
| TOTAL ASSETS | \$ 28,943 | \$ 4,548 | \$ 382,421 | \$ 6,449 | \$ 553,953 | \$ 53,001 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ - | \$ 13,482 | \$ 5,855 | \$ 74 | \$ 5,183 | \$ - |
| Accrued payroll | 1,770 | - | 3,868 | - | 4,459 | 11,860 |
| Unearned revenue | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Total liabilities | 1,770 | 13,482 | 9,723 | 74 | 9,642 | 11,860 |
| FUND BALANCES | | | | | | |
| Nonspendable - prepaid items | 1,717 | - | 7 | - | 7 | 4,261 |
| Restricted for public safety | 25,456 | - | 372,691 | 6,375 | 544,304 | 36,880 |
| Unrestricted | | | | | | |
| Unassigned (deficit) | - | (8,934) | - | - | - | - |
| Total fund balances (deficit) | 27,173 | (8,934) | 372,698 | 6,375 | 544,311 | 41,141 |
| TOTAL LIABILITIES AND FUND BALANCES | \$ 28,943 | \$ 4,548 | \$ 382,421 | \$ 6,449 | \$ 553,953 | \$ 53,001 |

| Circuit Clerk Operations and Administration | Circuit Clerk Electronic Citation | Drug Court | Probation | Law Enforcement Projects | Children's Waiting Room | Neutral Exchange Program | Total |
|--|--|-----------------------|-------------------|---|--|---|---------------------|
| \$ 152,906 | \$ 54,949 | \$ 199,006 | \$ 450,440 | \$ 618,444 | \$ 325 | \$ 10,436 | \$ 2,437,575 |
| 140 | 1,332 | 10,278 | 20,706 | 140 | 1,455 | 2,352 | 108,657 |
| - | - | - | 222 | - | - | - | 222 |
| - | - | 1,934 | 792 | 2,848 | - | - | 11,566 |
| - | - | - | 5,500 | - | - | - | 5,500 |
| \$ 153,046 | \$ 56,281 | \$ 211,218 | \$ 477,660 | \$ 621,432 | \$ 1,780 | \$ 12,788 | \$ 2,563,520 |
| \$ - | \$ - | \$ 9,298 | \$ 14,259 | \$ 3,837 | \$ - | \$ - | \$ 51,988 |
| - | - | 4,638 | - | - | - | - | 26,595 |
| - | - | - | - | 72,901 | - | - | 72,901 |
| - | - | - | - | - | 6,000 | - | 6,000 |
| - | - | 13,936 | 14,259 | 76,738 | 6,000 | - | 157,484 |
| - | - | 1,934 | 792 | 2,848 | - | - | 11,566 |
| 153,046 | 56,281 | 195,348 | 462,609 | 541,846 | - | 12,788 | 2,407,624 |
| - | - | - | - | - | (4,220) | - | (13,154) |
| 153,046 | 56,281 | 197,282 | 463,401 | 544,694 | (4,220) | 12,788 | 2,406,036 |
| \$ 153,046 | \$ 56,281 | \$ 211,218 | \$ 477,660 | \$ 621,432 | \$ 1,780 | \$ 12,788 | \$ 2,563,520 |

(See independent audit's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HIGHWAYS AND STREETS GROUP

December 31, 2014

| | Highway | Engineering | Aid to Bridges | County Motor Fuel Tax | Federal Highway Matching Tax | Total |
|---|---------------------|-------------------|---------------------|-----------------------------|------------------------------------|----------------------|
| ASSETS | | | | | | |
| Cash and investments | \$ 3,302,988 | \$ 333,791 | \$ 3,834,180 | \$ 4,113,277 | \$ 3,460,760 | \$ 15,044,996 |
| Receivables | | | | | | |
| Property taxes | 1,680,000 | - | 840,000 | - | 840,000 | 3,360,000 |
| Accounts | 21,087 | - | - | 210,118 | - | 231,205 |
| Accrued interest | - | - | 449 | - | 301 | 750 |
| Prepaid items | 32,140 | 2,235 | 1,783 | - | - | 36,158 |
| Due from other funds | - | 264,540 | - | - | - | 264,540 |
| TOTAL ASSETS | \$ 5,036,215 | \$ 600,566 | \$ 4,676,412 | \$ 4,323,395 | \$ 4,301,061 | \$ 18,937,649 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | | | |
| LIABILITIES | | | | | | |
| Accounts payable | \$ 39,618 | \$ 51 | \$ 1,173,568 | \$ 633,842 | \$ 741,004 | \$ 2,588,083 |
| Retainage payable | - | - | 2,312 | - | - | 2,312 |
| Accrued payroll | 78,739 | 8,454 | 3,398 | 132 | - | 90,723 |
| Due to other funds | - | - | 44,177 | - | 220,363 | 264,540 |
| Total liabilities | 118,357 | 8,505 | 1,223,455 | 633,974 | 961,367 | 2,681,118 |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Deferred property taxes | 1,680,000 | - | 840,000 | - | 840,000 | 3,360,000 |
| Total deferred inflows of resources | 1,680,000 | - | 840,000 | - | 840,000 | 3,360,000 |
| Total liabilities and deferred inflows of resources | 1,798,357 | 8,505 | 2,063,455 | 633,974 | 1,801,367 | 6,305,658 |
| FUND BALANCES | | | | | | |
| Nonspendable - prepaid items | 32,140 | 2,235 | 1,783 | - | - | 36,158 |
| Restricted for highways and streets | 3,205,718 | 589,826 | 2,611,174 | 3,689,421 | 2,499,694 | 12,595,833 |
| Total fund balances | 3,237,858 | 592,061 | 2,612,957 | 3,689,421 | 2,499,694 | 12,631,991 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 5,036,215 | \$ 600,566 | \$ 4,676,412 | \$ 4,323,395 | \$ 4,301,061 | \$ 18,937,649 |

(See independent auditor's report.)

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

December 31, 2014

| | Health | Community Mental Health | Community Action Revolving Loan |
|---|---------------------|--|--|
| ASSETS | | | |
| Cash and investments | \$ 2,155,304 | \$ 3,190,837 | \$ 27,503 |
| Receivables | | | |
| Property taxes | 390,000 | 2,375,000 | - |
| Accounts | 160,865 | - | - |
| Accrued interest | 351 | 351 | - |
| Other | - | - | 26,469 |
| Prepaid items | 41,981 | 5,728 | - |
| Due from other funds | - | - | - |
| Due from other governments | 231,509 | - | - |
| TOTAL ASSETS | \$ 2,980,010 | \$ 5,571,916 | \$ 53,972 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | |
| LIABILITIES | | | |
| Accounts payable | \$ 22,057 | \$ 117,024 | \$ - |
| Accrued payroll | 103,340 | 2,511 | - |
| Unearned revenue | 77,727 | - | 26,469 |
| Total liabilities | 203,124 | 119,535 | 26,469 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred property taxes | 390,000 | 2,375,000 | - |
| Total deferred inflows of resources | 390,000 | 2,375,000 | - |
| Total liabilities and deferred inflows of resources | 593,124 | 2,494,535 | 26,469 |
| FUND BALANCES | | | |
| Nonspendable - prepaid items | 41,981 | 5,728 | - |
| Restricted for health and welfare | 2,344,905 | 3,071,653 | 27,503 |
| Total fund balances | 2,386,886 | 3,077,381 | 27,503 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | \$ 2,980,010 | \$ 5,571,916 | \$ 53,972 |

| Community Action | Senior Services | Veteran's Assistance | Total |
|-----------------------------|----------------------------|---------------------------------|----------------------|
| \$ 58,465 | \$ 309,118 | \$ 552,701 | \$ 6,293,928 |
| - | 420,000 | 505,000 | 3,690,000 |
| - | - | - | 160,865 |
| - | - | 1,098 | 1,800 |
| - | - | - | 26,469 |
| 1,887 | - | 2,995 | 52,591 |
| 661 | - | - | 661 |
| 43,856 | - | - | 275,365 |
| \$ 104,869 | \$ 729,118 | \$ 1,061,794 | \$ 10,501,679 |

| | | | |
|-------------------|-------------------|---------------------|----------------------|
| \$ 1,460 | \$ 40,853 | \$ 2,121 | \$ 183,515 |
| 7,552 | - | 8,929 | 122,332 |
| - | - | - | 104,196 |
| 9,012 | 40,853 | 11,050 | 410,043 |
| - | 420,000 | 505,000 | 3,690,000 |
| - | 420,000 | 505,000 | 3,690,000 |
| 9,012 | 460,853 | 516,050 | 4,100,043 |
| 1,887 | - | 2,995 | 52,591 |
| 93,970 | 268,265 | 542,749 | 6,349,045 |
| 95,857 | 268,265 | 545,744 | 6,401,636 |
| \$ 104,869 | \$ 729,118 | \$ 1,061,794 | \$ 10,501,679 |

(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, 2014

| | *General Government Group | *Public Safety Group | *Highways and Streets Group | *Health and Welfare Group | Total |
|--|--|-------------------------------------|--|--|----------------------|
| REVENUES | | | | | |
| Taxes | \$ 776,838 | \$ - | \$ 3,406,258 | \$ 3,670,185 | \$ 7,853,281 |
| Licenses and permits | - | - | - | 474,039 | 474,039 |
| Intergovernmental | 813,870 | 80,734 | 3,051,782 | 2,189,135 | 6,135,521 |
| Charges for services | 1,229,681 | 1,161,668 | 15,924 | 315,667 | 2,722,940 |
| Fines and forfeits | - | 205,790 | - | - | 205,790 |
| Investment income | 8,317 | 5,654 | 43,061 | 13,261 | 70,293 |
| Miscellaneous | 63,502 | 5,169 | 6,815 | 34,095 | 109,581 |
| Total revenues | 2,892,208 | 1,459,015 | 6,523,840 | 6,696,382 | 17,571,445 |
| EXPENDITURES | | | | | |
| Current | | | | | |
| General government | 2,009,129 | - | - | - | 2,009,129 |
| Public safety | 40,125 | 1,578,652 | - | - | 1,618,777 |
| Highways and streets | 76,396 | - | 8,242,720 | - | 8,319,116 |
| Health and welfare | 13,725 | - | - | 6,616,546 | 6,630,271 |
| Debt service | | | | | |
| Principal | 213,750 | - | - | - | 213,750 |
| Interest and fiscal charges | 18,176 | - | - | - | 18,176 |
| Total expenditures | 2,371,301 | 1,578,652 | 8,242,720 | 6,616,546 | 18,809,219 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 520,907 | (119,637) | (1,718,880) | 79,836 | (1,237,774) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Sale of capital assets | - | - | 46,354 | - | 46,354 |
| Transfers in | 346,688 | 202,848 | 1,143,030 | 418,000 | 2,110,566 |
| Transfers (out) | (40,106) | (100,500) | (875,030) | (118,539) | (1,134,175) |
| Total other financing sources (uses) | 306,582 | 102,348 | 314,354 | 299,461 | 1,022,745 |
| NET CHANGE IN FUND BALANCES | 827,489 | (17,289) | (1,404,526) | 379,297 | (215,029) |
| FUND BALANCES, JANUARY 1, 2014 | 5,259,214 | 2,423,325 | 14,036,517 | 6,022,339 | 27,741,395 |
| FUND BALANCES, DECEMBER 31, 2014 | \$ 6,086,703 | \$ 2,406,036 | \$ 12,631,991 | \$ 6,401,636 | \$ 27,526,366 |

* 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, 2014

| | Retirement | Public Building Administration | Public Building Maintenance | Public Building Commission Lease |
|--|-------------------|---|--|---|
| REVENUES | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 776,838 |
| Intergovernmental | - | - | - | 146,322 |
| Charges for services | - | 25,000 | 525,000 | - |
| Investment income | 2,666 | 3 | 2,662 | 845 |
| Miscellaneous | 220 | - | 7,773 | 52,500 |
| Total revenues | 2,886 | 25,003 | 535,435 | 976,505 |
| EXPENDITURES | | | | |
| Current | | | | |
| General government | | | | |
| Salaries and benefits | 26,432 | 25,198 | - | - |
| Capital improvements | - | - | - | - |
| Commodities and services | - | 7,933 | 197,124 | 599,572 |
| Supplies and materials | - | 84 | - | - |
| Public safety | | | | |
| Salaries and benefits | 40,125 | - | - | - |
| Health and welfare | | | | |
| Salaries and benefits | 76,396 | - | - | - |
| Highways and streets | | | | |
| Salaries and benefits | 13,725 | - | - | - |
| Debt service | | | | |
| Principal | - | - | - | 213,750 |
| Interest and fiscal charges | - | - | - | 18,176 |
| Total expenditures | 156,678 | 33,215 | 197,124 | 831,498 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (153,792) | (8,212) | 338,311 | 145,007 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 10,000 | 68,000 | 206,688 |
| Transfers (out) | - | - | (10,000) | - |
| Total other financing sources (uses) | - | 10,000 | 58,000 | 206,688 |
| NET CHANGE IN FUND BALANCES | (153,792) | 1,788 | 396,311 | 351,695 |
| FUND BALANCES (DEFICIT), JANUARY 1, 2014 | 707,182 | 7,787 | 3,920,230 | (202,620) |
| FUND BALANCES, DECEMBER 31, 2014 | \$ 553,390 | \$ 9,575 | \$ 4,316,541 | \$ 149,075 |

| Micrographics | Tax Sale Automation | History Room | Data Fiber Optic Network | Transportation Grant | Evergreen Village Operations | Total |
|----------------------|----------------------------|---------------------|---------------------------------|-----------------------------|-------------------------------------|--------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 776,838 |
| 4,443 | - | - | - | 663,105 | - | 813,870 |
| 135,784 | 29,395 | - | 332,134 | 29,346 | 153,022 | 1,229,681 |
| 41 | 418 | 95 | 1,361 | 58 | 168 | 8,317 |
| 350 | - | 2,659 | - | - | - | 63,502 |
| 140,618 | 29,813 | 2,754 | 333,495 | 692,509 | 153,190 | 2,892,208 |
| 29,243 | - | 7,541 | - | 19,854 | - | 108,268 |
| 10,191 | 6,022 | 630 | - | - | - | 16,843 |
| 53,705 | - | 983 | 219,941 | 672,492 | 119,265 | 1,871,015 |
| 3,090 | - | 1,352 | - | - | 8,477 | 13,003 |
| - | - | - | - | - | - | 40,125 |
| - | - | - | - | - | - | 76,396 |
| - | - | - | - | - | - | 13,725 |
| - | - | - | - | - | - | 213,750 |
| - | - | - | - | - | - | 18,176 |
| 96,229 | 6,022 | 10,506 | 219,941 | 692,346 | 127,742 | 2,371,301 |
| 44,389 | 23,791 | (7,752) | 113,554 | 163 | 25,448 | 520,907 |
| - | - | 12,000 | 50,000 | - | - | 346,688 |
| (20,000) | - | - | (10,000) | (106) | - | (40,106) |
| (20,000) | - | 12,000 | 40,000 | (106) | - | 306,582 |
| 24,389 | 23,791 | 4,248 | 153,554 | 57 | 25,448 | 827,489 |
| 94,783 | 140,198 | 28,200 | 563,454 | - | - | 5,259,214 |
| \$ 119,172 | \$ 163,989 | \$ 32,448 | \$ 717,008 | \$ 57 | \$ 25,448 | \$ 6,086,703 |

(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, 2014

| | Child Support | Law Library | Court Automation | Drug Prosecution | Documentation Storage |
|--|--------------------------|------------------------|-----------------------------|-----------------------------|----------------------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 22,062 | \$ - | \$ - | \$ - | \$ - |
| Charges for services | 15,758 | 32,865 | 214,504 | 3,889 | 209,847 |
| Fines and forfeits | - | - | - | - | - |
| Investment income | 59 | 98 | 1,013 | 19 | 938 |
| Miscellaneous | - | - | - | - | - |
| Total revenues | 37,879 | 32,963 | 215,517 | 3,908 | 210,785 |
| EXPENDITURES | | | | | |
| Public safety | | | | | |
| Salaries and benefits | 33,385 | - | 208,661 | - | 125,753 |
| Capital improvements | - | - | 24,495 | - | - |
| Commodities and services | 3,480 | 5,200 | 50,480 | 2,507 | 76,259 |
| Supplies and materials | - | 87,156 | 265 | 1,140 | 16,643 |
| Total expenditures | 36,865 | 92,356 | 283,901 | 3,647 | 218,655 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,014 | (59,393) | (68,384) | 261 | (7,870) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers (out) | - | - | (5,000) | - | - |
| Total other financing sources (uses) | - | - | (5,000) | - | - |
| NET CHANGE IN FUND BALANCES | 1,014 | (59,393) | (73,384) | 261 | (7,870) |
| FUND BALANCES, JANUARY 1, 2014 | 26,159 | 50,459 | 446,082 | 6,114 | 552,181 |
| FUND BALANCES (DEFICIT), DECEMBER 31, 2014 | \$ 27,173 | \$ (8,934) | \$ 372,698 | \$ 6,375 | \$ 544,311 |

| Court Security | Circuit Clerk Operations and Administration | Circuit Clerk Electronic Citation | Drug Court | Probation | Law Enforcement Projects | Children's Waiting Room | Neutral Exchange Program | Total |
|-----------------------|--|--|-------------------|------------------|---------------------------------|--------------------------------|---------------------------------|--------------|
| \$ - | \$ - | \$ - | \$ 1,000 | \$ - | \$ 57,672 | \$ - | \$ - | \$ 80,734 |
| 285,167 | 31,900 | 16,435 | 26,426 | 312,093 | - | - | 12,784 | 1,161,668 |
| - | - | - | 110,103 | - | 79,197 | 16,490 | - | 205,790 |
| 208 | 58 | 17 | 580 | 845 | 1,812 | 3 | 4 | 5,654 |
| - | - | - | - | 500 | 4,669 | - | - | 5,169 |
| 285,375 | 31,958 | 16,452 | 138,109 | 313,438 | 143,350 | 16,493 | 12,788 | 1,459,015 |
| 394,557 | - | - | 132,820 | - | - | - | - | 895,176 |
| 3,315 | - | - | 260 | 24,957 | 30,395 | - | - | 83,422 |
| 12,271 | 710 | - | 73,332 | 196,937 | 34,894 | 24,000 | - | 480,070 |
| - | 535 | - | 3,684 | 10,561 | - | - | - | 119,984 |
| 410,143 | 1,245 | - | 210,096 | 232,455 | 65,289 | 24,000 | - | 1,578,652 |
| (124,768) | 30,713 | 16,452 | (71,987) | 80,983 | 78,061 | (7,507) | 12,788 | (119,637) |
| 150,000 | - | - | 49,848 | - | - | 3,000 | - | 202,848 |
| - | - | - | - | (50,500) | (45,000) | - | - | (100,500) |
| 150,000 | - | - | 49,848 | (50,500) | (45,000) | 3,000 | - | 102,348 |
| 25,232 | 30,713 | 16,452 | (22,139) | 30,483 | 33,061 | (4,507) | 12,788 | (17,289) |
| 15,909 | 122,333 | 39,829 | 219,421 | 432,918 | 511,633 | 287 | - | 2,423,325 |
| \$ 41,141 | \$ 153,046 | \$ 56,281 | \$ 197,282 | \$ 463,401 | \$ 544,694 | \$ (4,220) | \$ 12,788 | \$ 2,406,036 |

(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, 2014

| | Highway | Engineering | Aid to Bridges | County Motor Fuel Tax | Federal Highway Matching Tax | Total |
|--|---------------------|--------------------|---------------------------|--------------------------------------|---|----------------------|
| REVENUES | | | | | | |
| Taxes | \$ 1,715,578 | \$ - | \$ 845,340 | \$ - | \$ 845,340 | \$ 3,406,258 |
| Intergovernmental | 316,002 | 136,356 | 280,345 | 2,304,249 | 14,830 | 3,051,782 |
| Fines and forfeits | 15,924 | - | - | - | - | 15,924 |
| Investment income | 11,784 | 133 | 9,021 | 11,199 | 10,924 | 43,061 |
| Miscellaneous | 3,715 | 3,100 | - | - | - | 6,815 |
| Total revenues | 2,063,003 | 139,589 | 1,134,706 | 2,315,448 | 871,094 | 6,523,840 |
| EXPENDITURES | | | | | | |
| Highways and streets | | | | | | |
| Salaries and benefits | 1,409,039 | 219,520 | 128,524 | 541,261 | - | 2,298,344 |
| Capital improvements | 747,524 | 27,634 | 1,961,308 | 661,601 | 902,519 | 4,300,586 |
| Commodities and services | 260,274 | 5,171 | 292,885 | - | - | 558,330 |
| Supplies and materials | 630,955 | 2,564 | 180 | 451,761 | - | 1,085,460 |
| Total expenditures | 3,047,792 | 254,889 | 2,382,897 | 1,654,623 | 902,519 | 8,242,720 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (984,789) | (115,300) | (1,248,191) | 660,825 | (31,425) | (1,718,880) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Sale of capital assets | 46,354 | - | - | - | - | 46,354 |
| Transfers in | 400,000 | 299,037 | 275,000 | 8,885 | 160,108 | 1,143,030 |
| Transfers (out) | (15,885) | (3,311) | (44,177) | (556,797) | (254,860) | (875,030) |
| Total other financing sources (uses) | 430,469 | 295,726 | 230,823 | (547,912) | (94,752) | 314,354 |
| NET CHANGE IN FUND BALANCES | (554,320) | 180,426 | (1,017,368) | 112,913 | (126,177) | (1,404,526) |
| FUND BALANCES, JANUARY 1, 2014 | 3,792,178 | 411,635 | 3,630,325 | 3,576,508 | 2,625,871 | 14,036,517 |
| FUND BALANCES, DECEMBER 31, 2014 | \$ 3,237,858 | \$ 592,061 | \$ 2,612,957 | \$ 3,689,421 | \$ 2,499,694 | \$ 12,631,991 |

(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, 2014

| | Health | Community Mental Health | Community Action Revolving Loan | Community Action | Senior Services | Veteran's Assistance | Total |
|--|---------------------|--|--|-----------------------------|----------------------------|---------------------------------|---------------------|
| REVENUES | | | | | | | |
| Taxes | \$ 397,691 | \$ 2,332,885 | \$ - | \$ - | \$ 427,559 | \$ 512,050 | \$ 3,670,185 |
| Licenses and permits | 474,039 | - | - | - | - | - | 474,039 |
| Intergovernmental | 1,911,395 | - | 4,333 | 273,407 | - | - | 2,189,135 |
| Charges for services | 312,066 | 3,601 | - | - | - | - | 315,667 |
| Investment income | 3,463 | 6,948 | 864 | 11 | 342 | 1,633 | 13,261 |
| Miscellaneous | 29,654 | - | - | - | - | 4,441 | 34,095 |
| Total revenues | 3,128,308 | 2,343,434 | 5,197 | 273,418 | 427,901 | 518,124 | 6,696,382 |
| EXPENDITURES | | | | | | | |
| Health and welfare | | | | | | | |
| Salaries and benefits | 2,954,135 | 142,179 | - | 209,841 | - | 247,546 | 3,553,701 |
| Capital improvements | 3,286 | 5,593 | - | 2,961 | - | 38,196 | 50,036 |
| Commodities and services | 278,562 | 1,776,269 | - | 46,010 | 439,363 | 218,650 | 2,758,854 |
| Supplies and materials | 238,566 | 3,568 | - | 6,933 | - | 4,888 | 253,955 |
| Total expenditures | 3,474,549 | 1,927,609 | - | 265,745 | 439,363 | 509,280 | 6,616,546 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (346,241) | 415,825 | 5,197 | 7,673 | (11,462) | 8,844 | 79,836 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Transfers in | 411,000 | - | - | 7,000 | - | - | 418,000 |
| Transfers (out) | (47,000) | (56,539) | - | (4,000) | (7,000) | (4,000) | (118,539) |
| Total other financing sources (uses) | 364,000 | (56,539) | - | 3,000 | (7,000) | (4,000) | 299,461 |
| NET CHANGE IN FUND BALANCES | 17,759 | 359,286 | 5,197 | 10,673 | (18,462) | 4,844 | 379,297 |
| FUND BALANCES, JANUARY 1, 2014 | 2,369,127 | 2,718,095 | 22,306 | 85,184 | 286,727 | 540,900 | 6,022,339 |
| FUND BALANCES, DECEMBER 31, 2014 | \$ 2,386,886 | \$ 3,077,381 | \$ 27,503 | \$ 95,857 | \$ 268,265 | \$ 545,744 | \$ 6,401,636 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Investment income | \$ 500 | \$ 500 | \$ 2,666 |
| Miscellaneous | - | - | 220 |
| Total revenues | <u>500</u> | <u>500</u> | <u>2,886</u> |
| EXPENDITURES | | | |
| General government | | | |
| Salaries and benefits | 29,522 | 29,522 | 26,432 |
| Public safety | | | |
| Salaries and benefits | 44,818 | 44,818 | 40,125 |
| Health and welfare | | | |
| Salaries and benefits | 85,330 | 85,330 | 76,396 |
| Highways and streets | | | |
| Salaries and benefits | 15,330 | 15,330 | 13,725 |
| Total expenditures | <u>175,000</u> | <u>175,000</u> | <u>156,678</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (174,500)</u> | <u>\$ (174,500)</u> | (153,792) |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>707,182</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 553,390</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-----------------|
| REVENUES | | | |
| Charges for services | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Investment income | 1 | 1 | 3 |
| Total revenues | 25,001 | 25,001 | 25,003 |
| EXPENDITURES | | | |
| Current | | | |
| General government | | | |
| Salaries and benefits | | | |
| Salaries | 22,000 | 22,000 | 23,394 |
| Social security | 1,500 | 1,500 | 1,704 |
| Illinois municipal retirement | 2,000 | 2,000 | - |
| Unemployment insurance | 200 | 200 | 100 |
| Workers' compensation | 300 | 300 | - |
| Total salaries and benefits | 26,000 | 26,000 | 25,198 |
| Commodities and services | | | |
| Travel | 200 | 200 | 101 |
| Maintenance | 200 | 200 | - |
| Telephone | 500 | 500 | 468 |
| Professional fees | 6,500 | 6,500 | 6,489 |
| Commercial | - | - | 600 |
| Surety bonds | 300 | 300 | 275 |
| Total commodities and services | 7,700 | 7,700 | 7,933 |
| Supplies | | | |
| Supplies | 300 | 300 | 84 |
| Total supplies | 300 | 300 | 84 |
| Total expenditures | 34,000 | 34,000 | 33,215 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (8,999) | (8,999) | (8,212) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 10,000 | 10,000 | 10,000 |
| Total other financing sources (uses) | 10,000 | 10,000 | 10,000 |
| NET CHANGE IN FUND BALANCE | \$ 1,001 | \$ 1,001 | 1,788 |
| FUND BALANCE, JANUARY 1, 2014 | | | 7,787 |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 9,575 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|----------------------------|
| REVENUES | | | |
| Charges for services | | | |
| Reimbursement from other governments | \$ 500,000 | \$ 500,000 | \$ 525,000 |
| Investment income | 6,500 | 6,500 | 2,662 |
| Miscellaneous | - | - | 7,773 |
| Total revenues | <u>506,500</u> | <u>506,500</u> | <u>535,435</u> |
| EXPENDITURES | | | |
| General government | | | |
| Commodities and services | | | |
| Building maintenance | 335,000 | 335,000 | 196,936 |
| Other | - | - | 188 |
| Total expenditures | <u>335,000</u> | <u>335,000</u> | <u>197,124</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>171,500</u> | <u>171,500</u> | <u>338,311</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 90,000 | 90,000 | 68,000 |
| Transfers (out) | - | - | (10,000) |
| Total other financing sources (uses) | <u>90,000</u> | <u>90,000</u> | <u>58,000</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 261,500</u> | <u>\$ 261,500</u> | 396,311 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>3,920,230</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 4,316,541</u></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, 2014

| | Health Facilities | Lease Revenue | Eliminations | Total |
|--|------------------------------|--------------------------|---------------------|---------------------|
| REVENUES | | | | |
| Charges for services | | | | |
| Reimbursement from other governments | \$ - | \$ 525,000 | \$ - | \$ 525,000 |
| Investment income | 48 | 2,614 | - | 2,662 |
| Other miscellaneous | 7,773 | - | - | 7,773 |
| Total revenues | 7,821 | 527,614 | - | 535,435 |
| EXPENDITURES | | | | |
| General government | | | | |
| Commodities and services | | | | |
| Building maintenance | - | 190,686 | 6,250 | 196,936 |
| Other | 188 | - | - | 188 |
| Total expenditures | 188 | 190,686 | 6,250 | 197,124 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 7,633 | 336,928 | (6,250) | 338,311 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | - | 68,000 | - | 68,000 |
| Transfers (out) | (6,250) | (10,000) | 6,250 | (10,000) |
| Total other financing sources (uses) | (6,250) | 58,000 | 6,250 | 58,000 |
| NET CHANGE IN FUND BALANCE | 1,383 | 394,928 | - | 396,311 |
| FUND BALANCE, JANUARY 1, 2014 | 80,383 | 3,839,847 | - | 3,920,230 |
| FUND BALANCE, DECEMBER 31, 2014 | \$ 81,766 | \$ 4,234,775 | \$ - | \$ 4,316,541 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 775,000 | \$ 775,000 | \$ 776,838 |
| Intergovernmental | | | |
| City of DeKalb sales tax sharing | 120,000 | 120,000 | 146,322 |
| Investment income | 1,000 | 1,000 | 845 |
| Miscellaneous income | | | |
| Land rentals | 53,000 | 53,000 | 52,500 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 949,000 | 949,000 | 976,505 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| Current | | | |
| General government | | | |
| Commodities and services | | | |
| Rent | - | - | 39,572 |
| Renewal and replacement program | 525,000 | 525,000 | 525,000 |
| Emergency services | 35,000 | 35,000 | 35,000 |
| Debt service | | | |
| Principal | - | - | 213,750 |
| Interest and fiscal charges | 425,000 | 428,400 | 18,176 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 985,000 | 988,400 | 831,498 |
| | <hr/> | <hr/> | <hr/> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (36,000) | (39,400) | 145,007 |
| | <hr/> | <hr/> | <hr/> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Opportunity | - | - | 206,688 |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | - | - | 206,688 |
| | <hr/> | <hr/> | <hr/> |
| NET CHANGE IN FUND BALANCE | <u>\$ (36,000)</u> | <u>\$ (39,400)</u> | 351,695 |
| FUND BALANCE (DEFICIT), JANUARY 1, 2014 | | | <u>(202,620)</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 149,075</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------------|----------------------------|-------------------------|---------------|
| REVENUES | | | |
| Intergovernmental | | | |
| State grant | \$ 20,000 | \$ 20,000 | \$ 4,443 |
| Charges for services | | | |
| County Clerk computer fee | 20,000 | 20,000 | 18,654 |
| Recorder computer fee | 60,000 | 60,000 | 53,073 |
| Micro document copies | 20,000 | 20,000 | 7,142 |
| Microfilm contracts | 35,000 | 35,000 | 22,544 |
| Land records systems fee | - | - | 34,371 |
| Investment income | 500 | 500 | 41 |
| Miscellaneous | - | - | 350 |
| Total revenues | 155,500 | 155,500 | 140,618 |
| EXPENDITURES | | | |
| General government | | | |
| Salaries and benefits | | | |
| Salaries | 48,000 | 48,000 | 21,373 |
| Overtime | 2,000 | 2,000 | 446 |
| FICA | 4,000 | 4,000 | 1,459 |
| IMRF | 6,000 | 6,000 | 2,253 |
| Longevity pay | 1,000 | 1,000 | 242 |
| Health insurance | 29,000 | 29,000 | 2,808 |
| Life insurance | 500 | 500 | 34 |
| HSA benefit | 2,000 | 2,000 | 624 |
| Unemployment insurance | 500 | 500 | 4 |
| Total salaries and benefits | 93,000 | 93,000 | 29,243 |
| Capital improvements | | | |
| Computer equipment | - | 8,700 | 8,010 |
| Office furniture and small equipment | 1,500 | 1,500 | 2,181 |
| Total capital improvements | 1,500 | 10,200 | 10,191 |
| Commodities and services | | | |
| School of instruction | 2,500 | 2,500 | - |
| Maintenance - equipment | 40,000 | 40,000 | 40,471 |
| Maintenance - software | 20,000 | 11,300 | 5,076 |
| Commercial services | - | - | 357 |
| Professional services | 10,000 | 10,000 | 194 |
| Data processing services | 7,000 | 7,000 | 7,363 |
| Employee wellness | 1,000 | 1,000 | 244 |
| Total commodities and services | 80,500 | 71,800 | 53,705 |

(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, 2014

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|--|----------------------------|-------------------------|--------------------------|
| EXPENDITURES (Continued) | | | |
| General government (Continued) | | | |
| Supplies and materials | | | |
| Supplies | \$ 5,000 | \$ 5,000 | \$ 3,090 |
| Total expenditures | <u>180,000</u> | <u>180,000</u> | <u>96,229</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(24,500)</u> | <u>(24,500)</u> | <u>44,389</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| General | <u>(20,000)</u> | <u>(20,000)</u> | <u>(20,000)</u> |
| Total other financing sources (uses) | <u>(20,000)</u> | <u>(20,000)</u> | <u>(20,000)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (44,500)</u> | <u>\$ (44,500)</u> | 24,389 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>94,783</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 119,172</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Charges for services | | | |
| Computer filing fee | \$ 30,000 | \$ 30,000 | \$ 29,395 |
| Investment income | 300 | 300 | 418 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 30,300 | 30,300 | 29,813 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| General government | | | |
| Salaries and benefits | | | |
| Part time | 2,000 | 2,000 | 1,785 |
| FICA | 200 | 200 | 137 |
| Unemployment | - | - | 18 |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 2,200 | 2,200 | 1,940 |
| | <hr/> | <hr/> | <hr/> |
| Capital improvements | | | |
| Computer equipment | 600 | 600 | 285 |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 600 | 600 | 285 |
| | <hr/> | <hr/> | <hr/> |
| Commodities and services | | | |
| Travel | 800 | 800 | 1,286 |
| Professional services | 1,000 | 1,000 | 271 |
| Commercial services | 2,000 | 2,000 | 899 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 3,800 | 3,800 | 2,456 |
| | <hr/> | <hr/> | <hr/> |
| Supplies and materials | | | |
| Postage | 1,500 | 1,500 | 1,341 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 1,500 | 1,500 | 1,341 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 8,100 | 8,100 | 6,022 |
| | <hr/> | <hr/> | <hr/> |
| NET CHANGE IN FUND BALANCE | <u>\$ 22,200</u> | <u>\$ 22,200</u> | 23,791 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> 140,198 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 163,989</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, 2014

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|--|----------------------------|-------------------------|----------------------|
| REVENUES | | | |
| Investment income | \$ - | \$ - | \$ 95 |
| Miscellaneous | 1,000 | 1,000 | 2,659 |
| Total revenues | 1,000 | 1,000 | 2,754 |
| EXPENDITURES | | | |
| General government | | | |
| Salaries and benefits | | | |
| Salaries | 11,000 | 11,000 | 6,944 |
| FICA | 900 | 900 | 528 |
| Unemployment insurance | 100 | 100 | 69 |
| Total salaries and benefits | 12,000 | 12,000 | 7,541 |
| Capital improvements | | | |
| Office furniture and equipment | 500 | 500 | - |
| Computer equipment | 1,500 | 1,500 | 630 |
| Total capital improvements | 2,000 | 2,000 | 630 |
| Commodities and services | | | |
| Maintenance - equipment | 600 | 600 | 336 |
| Commercial service | 1,000 | 1,000 | 647 |
| Total commodities and services | 1,600 | 1,600 | 983 |
| Supplies and materials | | | |
| Supplies | 2,000 | 2,000 | 1,043 |
| Postage | 400 | 400 | 279 |
| Books and subscriptions | - | - | 30 |
| Total supplies and materials | 2,400 | 2,400 | 1,352 |
| Total expenditures | 18,000 | 18,000 | 10,506 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(17,000)</u> | <u>(17,000)</u> | <u>(7,752)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 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>\$ (5,000)</u> | <u>\$ (5,000)</u> | 4,248 |
| FUND BALANCE, JANUARY 1, 2014 | | | 28,200 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u>\$ 32,448</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Charges for services | \$ 175,000 | \$ 175,000 | \$ 332,134 |
| Investment income | - | - | 1,361 |
| Total revenues | 175,000 | 175,000 | 333,495 |
| EXPENDITURES | | | |
| General government | | | |
| Capital improvements | | | |
| Network equipment | 5,000 | 5,000 | - |
| Total capital improvements | 5,000 | 5,000 | - |
| Commodities and services | | | |
| Meetings - host expenses | 2,000 | 2,000 | - |
| Memberships | 1,000 | 1,000 | - |
| Professional services | 5,000 | 15,000 | 27,424 |
| Commercial services | 2,000 | 2,000 | 59,275 |
| Fiber optic cable maintenance | 160,000 | 160,000 | 130,926 |
| Insurance | - | - | 2,316 |
| Network communications | 40,000 | 40,000 | - |
| Total commodities and services | 210,000 | 220,000 | 219,941 |
| Total expenditures | 215,000 | 225,000 | 219,941 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (40,000) | (50,000) | 113,554 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Special Projects | 50,000 | 50,000 | 50,000 |
| Transfers (out) | | | |
| General | (10,000) | (10,000) | (10,000) |
| Total other financing sources (uses) | 40,000 | 40,000 | 40,000 |
| NET CHANGE IN FUND BALANCE | \$ - | \$ (10,000) | 153,554 |
| FUND BALANCE, JANUARY 1, 2014 | | | 563,454 |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 717,008 |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|--|----------------------------|-------------------------|---------------------|
| REVENUES | | | |
| Intergovernmental | | | |
| 5311 VAC grant | \$ 818,600 | \$ 818,600 | \$ 323,780 |
| ARRA furniture grant | - | - | 21,373 |
| State grant revenue | - | - | 317,952 |
| Charges for services | | | |
| Passenger fares | - | - | 29,346 |
| Investment income | - | - | 58 |
| Miscellaneous | | | |
| VAC PCOM reimbursements | 1,400 | 1,400 | - |
| Total revenues | <u>820,000</u> | <u>820,000</u> | <u>692,509</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Salaries and benefits | | | |
| Salaries | 16,500 | 16,500 | 16,260 |
| Deferred compensation | - | - | 486 |
| FICA | 1,500 | 1,500 | 1,217 |
| IMRF | 2,000 | 2,000 | 1,870 |
| Unemployment insurance | - | - | 21 |
| Total salaries and benefits | <u>20,000</u> | <u>20,000</u> | <u>19,854</u> |
| Commodities and services | | | |
| VAC pass-thru grant | 800,000 | 800,000 | 651,119 |
| ARRA pass-thru grant | - | - | 21,373 |
| Total commodities and services | <u>800,000</u> | <u>800,000</u> | <u>672,492</u> |
| Total expenditures | <u>820,000</u> | <u>820,000</u> | <u>692,346</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>-</u> | <u>-</u> | <u>163</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| Tort and liability insurance | - | - | (106) |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>(106)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ -</u> | 57 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>-</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 57</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EVERGREEN VILLAGE OPERATIONS FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|------------------|
| REVENUES | | | |
| Charges for services | | | |
| Building rentals | \$ - | \$ - | \$ 153,022 |
| Investment income | - | - | 168 |
| | <hr/> | | |
| Total revenues | - | - | 153,190 |
| | <hr/> | | |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Commodities and services | | | |
| Public notices | - | 1,000 | 40 |
| Maintenance | - | 24,500 | 24,360 |
| Utilities | - | 14,500 | 14,348 |
| Cable | - | 11,500 | 11,092 |
| Professional services | - | 58,500 | 58,227 |
| Cleaning service | - | 11,500 | 11,198 |
| | <hr/> | | |
| Total commodities and services | - | 121,500 | 119,265 |
| | <hr/> | | |
| Supplies and materials | | | |
| Supplies | - | 8,500 | 8,477 |
| | <hr/> | | |
| Total supplies and materials | - | 8,500 | 8,477 |
| | <hr/> | | |
| Total expenditures | - | 130,000 | 127,742 |
| | <hr/> | | |
| NET CHANGE IN FUND BALANCE | \$ - | \$ (130,000) | 25,448 |
| | <hr/> | | |
| FUND BALANCE, JANUARY 1, 2014 | | | - |
| | <hr/> | | |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 25,448 |
| | <hr/> | | |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|--------------------------|------------------------|
| REVENUES | | | |
| Intergovernmental | | | |
| State grant | \$ 13,000 | \$ 13,000 | \$ - |
| State aid | - | - | 22,062 |
| Charges for services | | | |
| Financial services | 16,000 | 16,000 | 15,758 |
| Investment income | 100 | 100 | 59 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 29,100 | 29,100 | 37,879 |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and benefits | | | |
| Salaries | 34,000 | 34,000 | 19,531 |
| Longevity pay | 2,000 | 2,000 | 1,148 |
| FICA | 3,000 | 3,000 | 1,162 |
| IMRF | 4,000 | 4,000 | 2,080 |
| Health benefits | 21,000 | 21,000 | 9,438 |
| Life insurance | 500 | 500 | 26 |
| Unemployment insurance | 500 | 500 | - |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 65,000 | 65,000 | 33,385 |
| Commodities and services | | | |
| Maintenance - equipment | 4,100 | 4,100 | 3,480 |
| Data processing | 2,600 | 2,600 | - |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 6,700 | 6,700 | 3,480 |
| Supplies and materials | | | |
| Other | 500 | 500 | - |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 500 | 500 | - |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 72,200 | 72,200 | 36,865 |
| NET CHANGE IN FUND BALANCE | <hr/> <u>\$ (43,100)</u> | <hr/> <u>\$ (43,100)</u> | 1,014 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> 26,159 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <hr/> <u>\$ 27,173</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Charges for services | | | |
| Law Library services | \$ 45,000 | \$ 45,000 | \$ 32,865 |
| Investment income | - | - | 98 |
| | <hr/> | | |
| Total revenues | 45,000 | 45,000 | 32,963 |
| | <hr/> | | |
| EXPENDITURES | | | |
| Public safety | | | |
| Commodities and services | | | |
| Rent | 5,000 | 5,000 | 5,200 |
| | <hr/> | | |
| Total commodities and services | 5,000 | 5,000 | 5,200 |
| | <hr/> | | |
| Supplies and materials | | | |
| Supplies | - | 1,500 | 1,139 |
| Periodicals and subscriptions | 61,000 | 86,500 | 86,017 |
| | <hr/> | | |
| Total supplies and materials | 61,000 | 88,000 | 87,156 |
| | <hr/> | | |
| Total expenditures | 66,000 | 93,000 | 92,356 |
| | <hr/> | | |
| NET CHANGE IN FUND BALANCE | \$ (21,000) | \$ (48,000) | (59,393) |
| | <hr/> | | |
| FUND BALANCE, JANUARY 1, 2014 | | | 50,459 |
| | <hr/> | | |
| FUND BALANCE (DEFICIT), DECEMBER 31, 2014 | | | \$ (8,934) |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Charges for services | | | |
| Computer filing fee | \$ 180,000 | \$ 180,000 | \$ 214,396 |
| Supervision driver safety school | - | - | 108 |
| Investment income | 1,000 | 1,000 | 1,013 |
| Total revenues | <u>181,000</u> | <u>181,000</u> | <u>215,517</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and benefits | | | |
| Salaries | 188,000 | 188,000 | 143,505 |
| Overtime | 3,000 | 3,000 | 57 |
| Longevity pay | 4,000 | 4,000 | 5,406 |
| FICA | 16,000 | 16,000 | 11,692 |
| IMRF | 22,000 | 22,000 | 17,670 |
| Health benefits | 9,000 | 9,000 | 26,286 |
| Insurance buyout | 6,000 | 6,000 | 3,000 |
| Life insurance | 1,000 | 1,000 | 222 |
| Unemployment insurance | 1,000 | 1,000 | 823 |
| Total salaries and benefits | <u>250,000</u> | <u>250,000</u> | <u>208,661</u> |
| Capital improvements | | | |
| Office furniture and equipment | 8,000 | 8,000 | - |
| Computer equipment | 90,000 | 90,000 | 24,495 |
| Total capital improvements | <u>98,000</u> | <u>98,000</u> | <u>24,495</u> |
| Commodities and services | | | |
| Travel | 2,000 | 2,000 | 5,223 |
| Maintenance - software | 45,000 | 45,000 | 42,781 |
| Maintenance - equipment | 30,000 | 30,000 | 2,476 |
| Data processing services | 8,500 | 8,500 | - |
| Total commodities and services | <u>85,500</u> | <u>85,500</u> | <u>50,480</u> |
| Supplies and materials | | | |
| Supplies | 1,500 | 1,500 | 153 |
| Postage | - | - | 112 |
| Total supplies and materials | <u>1,500</u> | <u>1,500</u> | <u>265</u> |
| Total expenditures | <u>435,000</u> | <u>435,000</u> | <u>283,901</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(254,000)</u> | <u>(254,000)</u> | <u>(68,384)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| 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>\$ (259,000)</u> | <u>\$ (259,000)</u> | <u>(73,384)</u> |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>446,082</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 372,698</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-----------------|
| REVENUES | | | |
| Charges for services | | | |
| Forfeits | \$ 2,500 | \$ 2,500 | \$ 3,889 |
| Investment income | - | - | 19 |
| | <hr/> | | |
| Total revenues | 2,500 | 2,500 | 3,908 |
| EXPENDITURES | | | |
| Public safety | | | |
| Commodities and services | | | |
| Schools of instruction | 1,500 | 1,500 | 500 |
| Travel | - | - | 1,053 |
| Witness fees | 400 | 400 | - |
| Transcripts | 1,200 | 1,200 | 954 |
| | <hr/> | | |
| Total commodities and services | 3,100 | 3,100 | 2,507 |
| Supplies and materials | | | |
| Copies | 1,000 | 1,000 | 659 |
| Printing | 500 | 500 | 481 |
| | <hr/> | | |
| Total supplies and materials | 1,500 | 1,500 | 1,140 |
| | <hr/> | | |
| Total expenditures | 4,600 | 4,600 | 3,647 |
| | <hr/> | | |
| NET CHANGE IN FUND BALANCE | \$ (2,100) | \$ (2,100) | 261 |
| | <hr/> | | |
| FUND BALANCE, JANUARY 1, 2014 | | | 6,114 |
| | <hr/> | | |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 6,375 |
| | <hr/> | | |

(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, 2014

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Charges for services | | | |
| Cost from fines | \$ 185,000 | \$ 185,000 | \$ 209,847 |
| Investment income | 800 | 800 | 938 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 185,800 | 185,800 | 210,785 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and benefits | | | |
| Salaries | 53,000 | 113,000 | 110,164 |
| Longevity pay | 1,000 | 1,000 | 239 |
| FICA | 5,000 | 5,000 | 8,314 |
| IMRF | 6,000 | 6,000 | 3,506 |
| Health insurance | - | - | 2,604 |
| Life insurance | - | - | 47 |
| Unemployment insurance | 1,000 | 1,000 | 879 |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 66,000 | 126,000 | 125,753 |
| | <hr/> | <hr/> | <hr/> |
| Capital improvements | | | |
| Computer equipment | 50,000 | 10,000 | - |
| Office furniture and equipment | 25,000 | 5,000 | - |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 75,000 | 15,000 | - |
| | <hr/> | <hr/> | <hr/> |
| Commodities and services | | | |
| Maintenance - software | 9,500 | 9,500 | 4,500 |
| Telephone | 5,000 | 5,000 | 172 |
| Maintenance - equipment | 9,500 | 9,500 | 1,832 |
| Commercial services | 3,000 | 43,000 | 66,247 |
| Internet | 3,000 | 3,000 | 3,508 |
| Data processing | 9,000 | 9,000 | - |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 39,000 | 79,000 | 76,259 |
| | <hr/> | <hr/> | <hr/> |
| Supplies and materials | | | |
| Supplies | 16,000 | 16,000 | 16,643 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 16,000 | 16,000 | 16,643 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 196,000 | 236,000 | 218,655 |
| | <hr/> | <hr/> | <hr/> |
| NET CHANGE IN FUND BALANCE | <u>\$ (10,200)</u> | <u>\$ (50,200)</u> | (7,870) |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> 552,181 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 544,311</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------------|
| REVENUES | | | |
| Charges for services | | | |
| Court security fee | \$ 310,000 | \$ 310,000 | \$ 285,167 |
| Investment income | 100 | 100 | 208 |
| Total revenues | <u>310,100</u> | <u>310,100</u> | <u>285,375</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and benefits | | | |
| Salaries | 237,000 | 237,000 | 236,983 |
| Part-time | 38,000 | 36,000 | 12,855 |
| Overtime | 20,000 | 20,000 | 13,794 |
| On call | 1,000 | 1,000 | 300 |
| Premium holiday | 4,000 | 4,000 | 2,478 |
| Supervisory differential | 1,000 | 1,000 | 32 |
| Training pay | 1,000 | 1,000 | 288 |
| Education pay | 3,000 | 3,000 | 1,207 |
| Longevity pay | 1,000 | 1,000 | 888 |
| FICA | 24,000 | 24,000 | 19,232 |
| SLEP | 60,000 | 60,000 | 51,468 |
| Health benefits | 59,000 | 59,000 | 54,044 |
| Life insurance | 1,000 | 1,000 | 389 |
| Unemployment insurance | 1,000 | 1,000 | 599 |
| Total salaries and benefits | <u>451,000</u> | <u>449,000</u> | <u>394,557</u> |
| Capital improvements | | | |
| Other equipment | 2,700 | 3,700 | 3,315 |
| Total capital improvements | <u>2,700</u> | <u>3,700</u> | <u>3,315</u> |
| Commodities and services | | | |
| Maintenance - equipment | 11,000 | 12,000 | 12,271 |
| Total commodities and services | <u>11,000</u> | <u>12,000</u> | <u>12,271</u> |
| Supplies and materials | | | |
| Supplies | 100 | 100 | - |
| Clothing | 400 | 400 | - |
| Total supplies and materials | <u>500</u> | <u>500</u> | <u>-</u> |
| Total expenditures | <u>465,200</u> | <u>465,200</u> | <u>410,143</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(155,100)</u> | <u>(155,100)</u> | <u>(124,768)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| General | 150,000 | 150,000 | 150,000 |
| Total other financing sources (uses) | <u>150,000</u> | <u>150,000</u> | <u>150,000</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (5,100)</u> | <u>\$ (5,100)</u> | 25,232 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>15,909</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 41,141</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Charges for services | | | |
| Administrative fees | \$ 21,000 | \$ 21,000 | \$ 31,900 |
| Investment income | 100 | 100 | 58 |
| Total revenues | 21,100 | 21,100 | 31,958 |
| EXPENDITURES | | | |
| Public safety | | | |
| Commodities and services | | | |
| Registrations | - | - | 400 |
| Host meeting expense | - | - | 4 |
| Public notices | - | - | 209 |
| Professional services | 15,000 | 15,000 | - |
| Commercial services | - | - | 97 |
| Supplies and materials | | | |
| Supplies | - | - | 285 |
| Miscellaneous | - | - | 250 |
| Total expenditures | 15,000 | 15,000 | 1,245 |
| NET CHANGE IN FUND BALANCE | \$ 6,100 | \$ 6,100 | 30,713 |
| FUND BALANCE, JANUARY 1, 2014 | | | 122,333 |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 153,046 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|------------------|
| REVENUES | | | |
| Charges for services | | | |
| Administrative fees | \$ 15,000 | \$ 15,000 | \$ 16,435 |
| Investment income | - | - | 17 |
| | <hr/> | | |
| Total revenues | 15,000 | 15,000 | 16,452 |
| <hr/> | | | |
| EXPENDITURES | | | |
| 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 | 16,452 |
| <hr/> | | | |
| FUND BALANCE, JANUARY 1, 2014 | | | 39,829 |
| <hr/> | | | |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 56,281 |
| <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, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------|----------------------------|-------------------------|----------------|
| REVENUES | | | |
| Intergovernmental | | | |
| Clean alumni | \$ - | \$ - | \$ 1,000 |
| Charges for services | | | |
| Drug testing | 15,000 | 15,000 | 26,426 |
| Fines and forfeits | | | |
| Drug court fees | 98,900 | 98,900 | 110,103 |
| Investment income | - | - | 580 |
| | | | |
| Total revenues | <u>113,900</u> | <u>113,900</u> | <u>138,109</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Salaries and benefits | | | |
| Salaries | 115,000 | 108,500 | 95,634 |
| FICA | 9,000 | 9,000 | 6,854 |
| IMRF | 13,000 | 13,000 | 10,506 |
| Longevity pay | 1,000 | 1,000 | 237 |
| Health insurance | 21,000 | 21,000 | 17,657 |
| Life insurance | 1,000 | 1,000 | 148 |
| HSA benefit | - | - | 1,534 |
| Unemployment insurance | 1,000 | 1,000 | 250 |
| | | | |
| Total salaries and benefits | <u>161,000</u> | <u>154,500</u> | <u>132,820</u> |
| Capital improvements | | | |
| Computer equipment | - | 500 | 260 |
| | | | |
| Total capital improvements | <u>-</u> | <u>500</u> | <u>260</u> |
| Commodities and services | | | |
| School of instruction | 2,500 | 2,500 | 3,300 |
| Travel | 6,500 | 6,500 | 4,384 |
| Meetings - host expenditures | 2,000 | 2,000 | 3,384 |
| Memberships | 800 | 800 | 1,417 |
| Telephone | 600 | 600 | 1,079 |
| Professional services | 8,000 | 8,000 | 9,985 |
| Software acquisition | 100 | 100 | - |
| Participant expense | 12,000 | 18,000 | 21,323 |
| Contributions to agencies | 20,000 | 20,000 | 9,572 |
| Drug testing | 13,000 | 13,000 | 16,917 |
| Copies | 1,200 | 1,200 | 835 |
| Postage | 1,000 | 1,000 | 1,136 |
| | | | |
| Total commodities and services | <u>67,700</u> | <u>73,700</u> | <u>73,332</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)
DRUG COURT FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| EXPENDITURES (Continued) | | | |
| Public safety (Continued) | | | |
| Supplies and materials | | | |
| Supplies | \$ 3,500 | \$ 3,500 | \$ 3,684 |
| Total supplies and materials | 3,500 | 3,500 | 3,684 |
| Total expenditures | 232,200 | 232,200 | 210,096 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (118,300) | (118,300) | (71,987) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Probation | 38,500 | 38,500 | 38,500 |
| Mental health | - | - | 11,348 |
| Total other financing sources (uses) | 38,500 | 38,500 | 49,848 |
| NET CHANGE IN FUND BALANCE | \$ (79,800) | \$ (79,800) | (22,139) |
| FUND BALANCE, JANUARY 1, 2014 | | | 219,421 |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 197,282 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------|----------------------------|-------------------------|----------------|
| REVENUES | | | |
| Intergovernmental | | | |
| Juvenile justice council | \$ - | \$ - | \$ 65,667 |
| Charges for services | | | |
| Probation fees | 73,000 | 73,000 | 181,401 |
| Juvenile safe house | - | - | 4,233 |
| Probation operation fees | 30,000 | 30,000 | 57,790 |
| Victim witness fines | 1,000 | 1,000 | 3,002 |
| Investment income | 500 | 500 | 845 |
| Miscellaneous | - | - | 500 |
| Total revenues | <u>104,500</u> | <u>104,500</u> | <u>313,438</u> |
| EXPENDITURES | | | |
| Public safety | | | |
| Capital improvements | | | |
| Vehicles | 20,000 | 20,000 | 20,275 |
| Computer equipment | 3,000 | 5,000 | 4,682 |
| Total capital improvements | <u>23,000</u> | <u>25,000</u> | <u>24,957</u> |
| Commodities and services | | | |
| Travel | 4,000 | 4,000 | 2,140 |
| Maintenance - vehicles | 5,000 | 5,000 | 4,579 |
| Maintenance - software | 10,000 | 10,000 | 15,633 |
| Training | 9,000 | 9,000 | 9,890 |
| Memberships | 500 | 500 | 450 |
| Professional services | 49,000 | 47,000 | 42,378 |
| Commercial services | 7,000 | 7,000 | 3,434 |
| Drug testing | 7,000 | 7,000 | 6,943 |
| Juvenile programming | 57,000 | 57,000 | 52,836 |
| Juvenile justice council | - | 60,000 | 58,654 |
| Contingency | 9,000 | 9,000 | - |
| Total commodities and services | <u>157,500</u> | <u>215,500</u> | <u>196,937</u> |
| Supplies and materials | | | |
| Supplies | 5,000 | 5,000 | 3,656 |
| Clothing | 1,000 | 1,000 | 782 |
| Fuel | 7,000 | 7,000 | 6,123 |
| Total supplies and materials | <u>13,000</u> | <u>13,000</u> | <u>10,561</u> |
| Total expenditures | <u>193,500</u> | <u>253,500</u> | <u>232,455</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)
PROBATION FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | \$ (89,000) | \$ (149,000) | \$ 80,983 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| General | (5,000) | (5,000) | (5,000) |
| Asset replacement | (7,000) | (7,000) | (7,000) |
| Drug court | (38,500) | (38,500) | (38,500) |
| Total other financing sources (uses) | (50,500) | (50,500) | (50,500) |
| NET CHANGE IN FUND BALANCE | <u>\$ (139,500)</u> | <u>\$ (199,500)</u> | 30,483 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>432,918</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u>\$ 463,401</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Intergovernmental | | | |
| Federal grant - operating - public safety | \$ - | \$ - | \$ 14,179 |
| SCAAP grant | 10,000 | 10,000 | 11,897 |
| Administrative fees | 14,000 | 14,000 | 31,596 |
| Fines and forfeits | | | |
| Forfeits | 12,000 | 12,000 | 10,517 |
| DUI fines | 37,000 | 37,000 | 49,986 |
| Narcotics task force | 50,000 | 50,000 | 18,694 |
| Investment income | - | - | 1,812 |
| Miscellaneous income | | | |
| Donations | 5,500 | 5,500 | 4,669 |
| DeKalb Community Foundation | 300 | 300 | - |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 128,800 | 128,800 | 143,350 |
| EXPENDITURES | | | |
| Public safety | | | |
| Capital improvements | | | |
| Sheriff's Care Trac | 1,000 | 1,000 | 1,003 |
| Office equipment | 3,040 | 3,040 | 3,420 |
| Other equipment | 27,960 | 27,960 | 25,972 |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 32,000 | 32,000 | 30,395 |
| Commodities and services | | | |
| Training | 5,000 | 5,000 | 501 |
| Maintenance - equipment | 7,000 | 7,000 | 10,604 |
| Maintenance - vehicles | 2,000 | 2,000 | - |
| Rent - equipment | 1,000 | 1,000 | - |
| Telephone | 7,000 | 7,000 | 7,190 |
| Restricted SCAAP | 9,900 | 9,900 | 11,897 |
| Citizen's academy | 5,000 | 5,000 | 4,702 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 36,900 | 36,900 | 34,894 |
| | | | |
| Total expenditures | <hr/> | <hr/> | <hr/> |
| | 68,900 | 68,900 | 65,289 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <hr/> | <hr/> | <hr/> |
| | 59,900 | 59,900 | 78,061 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| General | (45,000) | (45,000) | (45,000) |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | (45,000) | (45,000) | (45,000) |
| NET CHANGE IN FUND BALANCE | <hr/> | <hr/> | <hr/> |
| | \$ 14,900 | \$ 14,900 | 33,061 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> |
| | | | 511,633 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <hr/> |
| | | | \$ 544,694 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Fines and forfeits | | | |
| Children's waiting room fee | \$ 21,000 | \$ 21,000 | \$ 16,490 |
| Investment income | - | - | 3 |
| | <hr/> | | |
| Total revenues | 21,000 | 21,000 | 16,493 |
| EXPENDITURES | | | |
| Public safety | | | |
| Commodities and services | 24,000 | 24,000 | 24,000 |
| Capital improvements | 1,000 | 1,000 | - |
| | <hr/> | | |
| Total expenditures | 25,000 | 25,000 | 24,000 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | | | |
| | (4,000) | (4,000) | (7,507) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| General | 3,000 | 3,000 | 3,000 |
| | <hr/> | | |
| Total other financing sources (uses) | 3,000 | 3,000 | 3,000 |
| NET CHANGE IN FUND BALANCE | | | |
| | <u>\$ (1,000)</u> | <u>\$ (1,000)</u> | (4,507) |
| FUND BALANCE, JANUARY 1, 2014 | | | |
| | | | <u>287</u> |
| FUND BALANCE (DEFICIT), DECEMBER 31, 2014 | | | |
| | | | <u>\$ (4,220)</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|----------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 1,725,000 | \$ 1,725,000 | \$ 1,715,578 |
| Intergovernmental | | | |
| Fuel | 225,000 | 225,000 | 278,150 |
| Fuel depot maintenance | 5,000 | 5,000 | 18,273 |
| Materials | 5,000 | 5,000 | 18,079 |
| Local agency maintenance | - | - | 1,500 |
| Fines and forfeits | | | |
| Oversize vehicle permits | 2,500 | 2,500 | 15,924 |
| Investment income | 3,500 | 3,500 | 11,784 |
| Miscellaneous | - | - | 3,715 |
| | | | |
| Total revenues | <u>1,966,000</u> | <u>1,966,000</u> | <u>2,063,003</u> |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Salaries and benefits | 1,387,000 | 1,410,000 | 1,409,039 |
| Capital improvements | 842,700 | 842,700 | 747,524 |
| Commodities and services | 295,300 | 295,300 | 260,274 |
| Supplies and materials | 684,500 | 652,500 | 630,955 |
| | | | |
| Total expenditures | <u>3,209,500</u> | <u>3,200,500</u> | <u>3,047,792</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(1,243,500)</u> | <u>(1,234,500)</u> | <u>(984,789)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Sale of capital assets | - | - | 46,354 |
| Transfers in | | | |
| County motor fuel tax | 400,000 | 400,000 | 400,000 |
| Transfers (out) | | | |
| Asset replacement | (7,000) | (7,000) | (7,000) |
| County motor fuel tax | - | (9,000) | (8,885) |
| | | | |
| Total other financing sources (uses) | <u>393,000</u> | <u>384,000</u> | <u>430,469</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (850,500)</u> | <u>\$ (850,500)</u> | <u>(554,320)</u> |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>3,792,178</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 3,237,858</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|---|----------------------------|-------------------------|------------------|
| HIGHWAYS AND STREETS | | | |
| Salaries and benefits | | | |
| Salaries | \$ 757,000 | \$ 780,000 | \$ 771,611 |
| Overtime | 36,000 | 36,000 | 49,499 |
| Seasonal | 20,000 | 20,000 | 18,024 |
| Workers' compensation insurance payroll | - | - | 1,308 |
| Premium holiday | 7,000 | 7,000 | 1,329 |
| Longevity pay | 21,000 | 21,000 | 31,694 |
| FICA | 66,000 | 66,000 | 63,390 |
| IMRF | 96,000 | 96,000 | 93,346 |
| Health benefits | 357,000 | 357,000 | 359,856 |
| Unemployment tax | 2,000 | 2,000 | 1,671 |
| Life insurance | 3,000 | 3,000 | 1,889 |
| Uniform allowance | 5,000 | 5,000 | - |
| Insurance buyout | 3,000 | 3,000 | 3,000 |
| HSA benefit | 10,000 | 10,000 | 9,204 |
| Deferred compensation | 4,000 | 4,000 | 3,218 |
| Total salaries and benefits | 1,387,000 | 1,410,000 | 1,409,039 |
| Capital improvements | | | |
| Land acquisition | 50,000 | 50,000 | 91 |
| Landscaping | 800 | 800 | - |
| Roads - major repair and maintenance | 203,000 | 203,000 | 198,577 |
| Vehicles | 36,200 | 36,200 | 63,884 |
| Office furniture and equipment | 7,000 | 7,000 | 1,920 |
| Computer equipment | - | - | 5,932 |
| Construction equipment | 532,100 | 532,100 | 458,889 |
| Other equipment | 13,600 | 13,600 | 18,231 |
| Total capital improvements | 842,700 | 842,700 | 747,524 |
| Commodities and services | | | |
| Travel | 3,600 | 3,600 | 1,931 |
| School of instruction | 800 | 800 | 1,140 |
| Public notices | 100 | 100 | 393 |
| Memberships | 1,700 | 1,700 | 1,520 |
| Maintenance - software | 3,000 | 3,000 | 2,178 |
| Maintenance - vehicles | 17,000 | 17,000 | 17,452 |
| Maintenance - building | 11,000 | 11,000 | 10,986 |
| Maintenance - equipment | 86,000 | 86,000 | 82,734 |
| Maintenance - fuel depot | 1,500 | 1,500 | 2,240 |
| Maintenance - HVAC | 1,500 | 1,500 | 513 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|---|----------------------------|-------------------------|---------------------|
| HIGHWAYS AND STREETS (Continued) | | | |
| Commodities and services (Continued) | | | |
| Maintenance - plumbing | \$ 600 | \$ 600 | \$ 539 |
| Maintenance - electrical | 1,000 | 1,000 | 867 |
| Telephone | 9,000 | 9,000 | 9,160 |
| Electricity | 45,000 | 45,000 | 33,753 |
| Gas | 13,000 | 13,000 | 22,820 |
| Garbage | 5,000 | 5,000 | 3,980 |
| Water and sewer | 2,500 | 2,500 | 2,027 |
| Commercial services | 12,000 | 12,000 | 4,479 |
| Janitorial contract | 4,000 | 4,000 | 3,034 |
| Drug testing | 1,500 | 1,500 | 1,468 |
| Rental of equipment | 500 | 500 | 75 |
| Professional services | 75,000 | 75,000 | 56,985 |
| | | | |
| Total commodities and services | 295,300 | 295,300 | 260,274 |
| | | | |
| Supplies and materials | | | |
| Supplies | 3,500 | 3,500 | 3,048 |
| Postage | 800 | 800 | 846 |
| Janitorial supplies | 2,500 | 2,500 | 2,590 |
| Fuels and lubricants | 450,000 | 450,000 | 479,252 |
| Materials - day labor | 175,000 | 143,000 | 107,326 |
| Materials - traffic control | 20,000 | 20,000 | 16,072 |
| Materials - winter maintenance | 15,000 | 15,000 | 1,847 |
| Traffic signal maintenance | 10,000 | 10,000 | 12,190 |
| Books and subscriptions | 300 | 300 | 534 |
| Clothing | 7,300 | 7,300 | 7,250 |
| Other supplies and materials | 100 | 100 | - |
| | | | |
| Total supplies and materials | 684,500 | 652,500 | 630,955 |
| | | | |
| TOTAL EXPENDITURES | \$ 3,209,500 | \$ 3,200,500 | \$ 3,047,792 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| REVENUES | | | |
| Intergovernmental | | | |
| Contributions from townships | | | |
| Engineering | \$ 35,000 | \$ 35,000 | \$ 58,690 |
| Township bridge | - | - | 11,315 |
| Township motor fuel | 40,000 | 40,000 | 46,093 |
| State aid | - | - | 20,258 |
| Investment income | 100 | 100 | 133 |
| Miscellaneous | 700 | 700 | 3,100 |
| Total revenues | 75,800 | 75,800 | 139,589 |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Salaries and benefits | 226,000 | 226,000 | 219,520 |
| Capital improvements | 43,500 | 36,500 | 27,634 |
| Commodities and services | 4,300 | 7,800 | 5,171 |
| Supplies and materials | 2,500 | 2,500 | 2,564 |
| Total expenditures | 276,300 | 272,800 | 254,889 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (200,500) | (197,000) | (115,300) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer in | | | |
| Aid to bridges | 125,000 | 125,000 | 44,177 |
| Federal highway matching | 151,900 | 151,900 | 254,860 |
| Transfers (out) | | | |
| Federal highway matching | - | (3,500) | (3,311) |
| Total other financing sources (uses) | 276,900 | 273,400 | 295,726 |
| NET CHANGE IN FUND BALANCE | \$ 76,400 | \$ 76,400 | 180,426 |
| FUND BALANCE, JANUARY 1, 2014 | | | 411,635 |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 592,061 |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|---|----------------------------|-------------------------|-------------------|
| HIGHWAYS AND STREETS | | | |
| Salaries and benefits | | | |
| Salaries | \$ 149,000 | \$ 149,000 | \$ 146,413 |
| Overtime | 8,000 | 8,000 | 16,244 |
| Longevity pay | 3,000 | 3,000 | 2,571 |
| FICA | 13,000 | 13,000 | 11,907 |
| IMRF | 18,000 | 18,000 | 18,027 |
| Health insurance | 30,000 | 30,000 | 19,050 |
| Life insurance | 1,000 | 1,000 | 238 |
| Benefit | - | - | 1,770 |
| Unemployment insurance | 1,000 | 1,000 | 300 |
| Insurance buyout | 3,000 | 3,000 | 3,000 |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 226,000 | 226,000 | 219,520 |
| Capital improvements | | | |
| Office furniture and small equipment | 6,000 | 6,000 | 1,374 |
| Vehicles | 37,500 | 30,500 | 26,114 |
| Other equipment | - | - | 146 |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 43,500 | 36,500 | 27,634 |
| Commodities and services | | | |
| Registrations | 200 | 200 | - |
| Travel | 600 | 600 | - |
| Maintenance - equipment | 2,000 | 2,000 | 2,169 |
| Maintenance - software | 1,500 | 1,500 | 185 |
| Contribution to township motor fuel tax | - | 3,500 | 2,817 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 4,300 | 7,800 | 5,171 |
| Supplies and materials | | | |
| Supplies | 2,500 | 2,500 | 2,564 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 2,500 | 2,500 | 2,564 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURES | \$ 276,300 | \$ 272,800 | \$ 254,889 |

(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, 2014

| | <u>Original Budget</u> | <u>Final Budget</u> | <u>Actual</u> |
|--|----------------------------|-------------------------|---------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 850,000 | \$ 850,000 | \$ 845,340 |
| Intergovernmental | | | |
| Contributions from townships | | | |
| Townships - construction | - | - | 127,590 |
| Townships - bridge | 160,000 | 160,000 | 152,755 |
| Investment income | 2,000 | 2,000 | 9,021 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 1,012,000 | 1,012,000 | 1,134,706 |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Salaries and benefits | | | |
| Salaries | 59,000 | 59,000 | 57,959 |
| Overtime | 8,000 | 31,000 | 30,624 |
| Longevity pay | 3,000 | 3,000 | 2,830 |
| FICA | 6,000 | 6,000 | 6,331 |
| IMRF | 8,000 | 8,000 | 9,993 |
| Health insurance | 21,000 | 21,000 | 20,592 |
| Life insurance | 1,000 | 1,000 | 95 |
| Unemployment insurance | 1,000 | 1,000 | 100 |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 107,000 | 130,000 | 128,524 |
| Capital improvements | | | |
| Bridges and other structures | 1,235,000 | 1,235,000 | 1,961,308 |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 1,235,000 | 1,235,000 | 1,961,308 |
| Commodities and services | | | |
| Professional services | 250,000 | 294,000 | 292,885 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 250,000 | 294,000 | 292,885 |
| Supplies and materials | | | |
| Day labor materials | 100 | 100 | 180 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 100 | 100 | 180 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 1,592,100 | 1,659,100 | 2,382,897 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <hr/> | <hr/> | <hr/> |
| | (580,100) | (647,100) | (1,248,191) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfer in | | | |
| General | 275,000 | 275,000 | 275,000 |
| Transfers (out) | | | |
| Engineering | (125,000) | (125,000) | (44,177) |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | 150,000 | 150,000 | 230,823 |
| NET CHANGE IN FUND BALANCE | <hr/> | <hr/> | <hr/> |
| | \$ (430,100) | \$ (497,100) | (1,017,368) |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> |
| | | | 3,630,325 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <hr/> |
| | | | <u>\$ 2,612,957</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|---------------|
| REVENUES | | | |
| Intergovernmental | | | |
| Motor fuel tax | \$ 1,250,000 | \$ 1,250,000 | \$ 1,254,945 |
| Motor fuel tax - local agencies | 150,000 | 150,000 | 358,355 |
| State aid | 452,800 | 452,800 | 690,949 |
| Investment income | 2,000 | 2,000 | 11,199 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 1,854,800 | 1,854,800 | 2,315,448 |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Salaries and benefits | | | |
| Salaries | 408,000 | 408,000 | 405,502 |
| Overtime | 20,000 | 20,000 | 17,214 |
| Seasonal | 36,000 | 36,000 | 32,140 |
| Premium holiday | 3,000 | 3,000 | 2,503 |
| Longevity pay | 12,000 | 12,000 | - |
| FICA | 36,000 | 36,000 | 35,520 |
| IMRF | 51,000 | 51,000 | 47,611 |
| Unemployment insurance | - | - | 771 |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 566,000 | 566,000 | 541,261 |
| Capital improvements | | | |
| Road - major repairs and maintenance | 703,350 | 703,350 | 661,601 |
| | <hr/> | <hr/> | <hr/> |
| Total capital improvements | 703,350 | 703,350 | 661,601 |
| Supplies and materials | | | |
| Winter maintenance materials | 500,000 | 500,000 | 451,761 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 500,000 | 500,000 | 451,761 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 1,769,350 | 1,769,350 | 1,654,623 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <hr/> | <hr/> | <hr/> |
| | 85,450 | 85,450 | 660,825 |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Highway | - | - | 8,885 |
| Transfers (out) | | | |
| Highway | (400,000) | (400,000) | (400,000) |
| Federal highway matching | - | - | (156,797) |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | (400,000) | (400,000) | (547,912) |
| NET CHANGE IN FUND BALANCE | <hr/> | <hr/> | <hr/> |
| | \$ (314,550) | \$ (314,550) | 112,913 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> |
| | | | 3,576,508 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <hr/> <hr/> |
| | | | \$ 3,689,421 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|----------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 850,000 | \$ 850,000 | \$ 845,340 |
| Intergovernmental | | | |
| Federal grants | - | - | 894 |
| State grants | - | - | 13,936 |
| State aid | 182,300 | 182,300 | - |
| Investment income | 600 | 600 | 10,924 |
| Total revenues | <u>1,032,900</u> | <u>1,032,900</u> | <u>871,094</u> |
| EXPENDITURES | | | |
| Highways and streets | | | |
| Capital improvements | | | |
| Road - major repairs and maintenance | 801,700 | 801,700 | 902,519 |
| Total expenditures | <u>801,700</u> | <u>801,700</u> | <u>902,519</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>231,200</u> | <u>231,200</u> | <u>(31,425)</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Engineering | - | - | 3,311 |
| County Motor Fuel Tax | - | - | 156,797 |
| Transfers (out) | | | |
| Engineering | (151,900) | (151,900) | (254,860) |
| Total other financing sources (uses) | <u>(151,900)</u> | <u>(151,900)</u> | <u>(94,752)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 79,300</u> | <u>\$ 79,300</u> | <u>(126,177)</u> |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>2,625,871</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 2,499,694</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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|---------------|
| REVENUES | | | |
| Taxes | \$ 400,000 | \$ 400,000 | \$ 397,691 |
| Licenses and permits | 487,400 | 487,400 | 474,039 |
| Intergovernmental | 1,817,400 | 1,817,400 | 1,911,395 |
| Charges for services | 262,400 | 262,400 | 312,066 |
| Investment income | 2,900 | 2,900 | 3,463 |
| Miscellaneous | 61,300 | 61,300 | 29,654 |
| | <hr/> | <hr/> | <hr/> |
| Total revenues | 3,031,400 | 3,031,400 | 3,128,308 |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Salaries and benefits | 3,066,300 | 3,042,300 | 2,954,135 |
| Capital improvements | 2,600 | 3,600 | 3,286 |
| Commodities and services | 295,200 | 295,200 | 278,562 |
| Supplies and materials | 199,500 | 222,500 | 238,566 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 3,563,600 | 3,563,600 | 3,474,549 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <hr/> | <hr/> | <hr/> |
| | (532,200) | (532,200) | (346,241) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| General | 399,000 | 399,000 | 399,000 |
| Solid waste program fund | 12,000 | 12,000 | 12,000 |
| Transfers (out) | | | |
| General | (8,000) | (8,000) | (8,000) |
| Asset replacement fund | (39,000) | (39,000) | (39,000) |
| | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | 364,000 | 364,000 | 364,000 |
| NET CHANGE IN FUND BALANCE | <hr/> | <hr/> | <hr/> |
| | \$ (168,200) | \$ (168,200) | 17,759 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> |
| | | | 2,369,127 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <hr/> |
| | | | \$ 2,386,886 |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|---------------|
| TAXES | | | |
| Property taxes | \$ 400,000 | \$ 400,000 | \$ 397,691 |
| Total taxes | 400,000 | 400,000 | 397,691 |
| LICENSES AND PERMITS | | | |
| Animal control licenses | 248,000 | 248,000 | 235,516 |
| Septic permits and licenses | 19,200 | 19,200 | 18,305 |
| Well permits | 7,100 | 7,100 | 9,390 |
| Restaurant permits | 190,900 | 190,900 | 188,448 |
| Septic inspections | 7,600 | 7,600 | 7,605 |
| Well inspections | 11,900 | 11,900 | 11,575 |
| Tanning booth inspections | 2,700 | 2,700 | 3,200 |
| Total licenses and permits | 487,400 | 487,400 | 474,039 |
| INTERGOVERNMENTAL REVENUE | | | |
| State grant - reality | - | - | 5,019 |
| State grant - ticket for the cure | - | - | 23,282 |
| State aid - family planning | 67,800 | 67,800 | 100,668 |
| State grant - FCM match | 265,300 | 265,300 | 284,274 |
| State grant - planning prepared | 121,500 | 121,500 | 123,352 |
| State grant - WIC | 315,100 | 315,100 | 315,571 |
| State aid - immunizations | 84,300 | 84,300 | 90,173 |
| State grant - basic health | 145,400 | 145,400 | 145,453 |
| State grant - vision and hearing | 15,200 | 15,200 | 15,024 |
| State grant - vector prevention | 22,000 | 22,000 | 16,475 |
| State grant - We Choose Health | 106,400 | 106,400 | 85,297 |
| State grant - Title X - family planning | 165,200 | 165,200 | 179,073 |
| State grant - case management | 223,000 | 223,000 | 220,695 |
| State grant - adolescent health | 26,500 | 26,500 | 26,295 |
| State grant - tobacco | 47,200 | 47,200 | 43,771 |
| State grant - HIV case management | 118,300 | 118,300 | 109,465 |
| State aid - depression and ASQ screening | 45,300 | 45,300 | 42,758 |
| Federal grant - in-person counselor | 48,900 | 48,900 | 84,750 |
| Total intergovernmental revenue | 1,817,400 | 1,817,400 | 1,911,395 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|-----------------------------|----------------------------|-------------------------|---------------------|
| CHARGES FOR SERVICES | | | |
| Vital records | \$ 69,000 | \$ 69,000 | \$ 76,947 |
| Blood lead testing | 800 | 800 | 944 |
| Private pay - TB | 25,000 | 25,000 | 22,134 |
| Employee wellness | 14,800 | 14,800 | 16,223 |
| Family planning | 24,500 | 24,500 | 41,368 |
| Immunizations | 66,300 | 66,300 | 83,868 |
| Flu shots | 62,000 | 62,000 | 70,582 |
| | | | |
| Total charges for services | 262,400 | 262,400 | 312,066 |
| | | | |
| INVESTMENT INCOME | 2,900 | 2,900 | 3,463 |
| | | | |
| MISCELLANEOUS | | | |
| Donations | 300 | 300 | 1,408 |
| Building rentals | 60,500 | 60,500 | 8,217 |
| Other | 500 | 500 | 20,029 |
| | | | |
| Total miscellaneous | 61,300 | 61,300 | 29,654 |
| | | | |
| TOTAL REVENUES | \$ 3,031,400 | \$ 3,031,400 | \$ 3,128,308 |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------|----------------------------|-------------------------|------------------|
| HEALTH AND WELFARE | | | |
| Salaries and benefits | | | |
| Salaries | \$ 2,087,900 | \$ 2,087,900 | \$ 2,068,924 |
| Overtime | 2,800 | 2,800 | 2,029 |
| On call | 10,200 | 10,200 | 10,217 |
| Examination fees | 100 | 100 | 90 |
| Health benefits | 513,400 | 513,400 | 458,028 |
| Life insurance | 6,600 | 6,600 | 3,027 |
| FICA | 165,800 | 165,800 | 147,275 |
| IMRF | 235,300 | 235,300 | 221,537 |
| Unemployment tax | 4,200 | 4,200 | 4,615 |
| Paid hours off contingency | 40,000 | 16,000 | 3,989 |
| Insurance buyout | - | - | 25,200 |
| HSA benefit | - | - | 9,204 |
| | | | |
| Total salaries and benefits | <u>3,066,300</u> | <u>3,042,300</u> | <u>2,954,135</u> |
| | | | |
| Capital improvements | | | |
| Office furniture and equipment | 1,600 | 2,600 | 3,286 |
| Other equipment | 1,000 | 1,000 | - |
| | | | |
| Total capital improvements | <u>2,600</u> | <u>3,600</u> | <u>3,286</u> |
| | | | |
| Commodities and services | | | |
| Travel | 12,500 | 12,500 | 10,679 |
| Public notices | 10,200 | 10,200 | 10,944 |
| Memberships | 5,000 | 5,000 | 5,712 |
| Maintenance - software | - | - | 8,063 |
| Maintenance - vehicles | 3,000 | 3,000 | 4,852 |
| Maintenance - equipment | 8,400 | 8,400 | 7,411 |
| Postage | 7,000 | 7,000 | 6,548 |
| Telephone | 15,000 | 15,000 | 15,630 |
| Commercial services | 24,100 | 24,100 | 22,243 |
| Participant expenses | 2,500 | 2,500 | 2,617 |
| Rental of space | 43,000 | 43,000 | 41,000 |
| Rental of equipment | 2,800 | 2,800 | 2,772 |
| Professional services | 138,300 | 138,300 | 105,600 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|---------------------------------------|----------------------------|-------------------------|---------------------|
| HEALTH AND WELFARE (Continued) | | | |
| Commodities and services (Continued) | | | |
| Recruitment | \$ 5,000 | \$ 5,000 | \$ 5,026 |
| Employee wellness | 10,800 | 10,800 | 11,685 |
| Pet population control | 1,900 | 1,900 | 1,805 |
| Water sample testing | 2,000 | 2,000 | 2,295 |
| In-house copies | 200 | 200 | 401 |
| Other commodities and services | 3,500 | 3,500 | 13,279 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 295,200 | 295,200 | 278,562 |
| | <hr/> | <hr/> | <hr/> |
| Supplies and materials | | | |
| Supplies | 22,000 | 22,000 | 20,880 |
| Environmental health supplies | 5,600 | 5,600 | 2,763 |
| Family planning supplies | 65,000 | 65,000 | 79,783 |
| Clinic supplies | 14,500 | 14,500 | 12,054 |
| Vaccines | 63,000 | 86,000 | 87,137 |
| TB supplies | 4,500 | 4,500 | 4,612 |
| Animal control supplies | 3,000 | 3,000 | 1,200 |
| Periodicals and subscriptions | 1,800 | 1,800 | 1,719 |
| Educational supplies | 500 | 500 | 12,930 |
| Fuels and lubricants | 19,100 | 19,100 | 15,347 |
| Clothing | 500 | 500 | 141 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 199,500 | 222,500 | 238,566 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURES | \$ 3,563,600 | \$ 3,563,600 | \$ 3,474,549 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|----------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 2,350,000 | \$ 2,350,000 | \$ 2,332,885 |
| Charges for services | | | |
| Building rental | - | - | 3,601 |
| Investment income | 7,000 | 7,000 | 6,948 |
| Total revenues | <u>2,357,000</u> | <u>2,357,000</u> | <u>2,343,434</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Salaries and benefits | 187,100 | 187,100 | 142,179 |
| Capital improvements | 57,500 | 57,500 | 5,593 |
| Commodities and services | 2,128,400 | 2,113,400 | 1,776,269 |
| Supplies and materials | 3,000 | 3,000 | 3,568 |
| Total expenditures | <u>2,376,000</u> | <u>2,361,000</u> | <u>1,927,609</u> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(19,000)</u> | <u>(4,000)</u> | <u>415,825</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| General | (40,000) | (47,500) | (44,191) |
| Drug court | - | (7,500) | (11,348) |
| Asset replacement | (1,000) | (1,000) | (1,000) |
| Total other financing sources (uses) | <u>(41,000)</u> | <u>(56,000)</u> | <u>(56,539)</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ (60,000)</u> | <u>\$ (60,000)</u> | <u>359,286</u> |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>2,718,095</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 3,077,381</u></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, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------|----------------------------|----------------------------|----------------------------|
| HEALTH AND WELFARE | | | |
| Salaries and benefits | | | |
| Salaries | \$ 120,000 | \$ 120,000 | \$ 92,387 |
| Health insurance | 41,800 | 41,800 | 34,320 |
| Life insurance | 400 | 400 | 134 |
| FICA | 9,200 | 9,200 | 6,396 |
| IMRF | 13,200 | 13,200 | 8,742 |
| Unemployment tax | 200 | 200 | 200 |
| Deferred compensation | 2,300 | 2,300 | - |
| Total salaries and benefits | <u>187,100</u> | <u>187,100</u> | <u>142,179</u> |
| Capital improvements | | | |
| Office furniture and equipment | 500 | 500 | 48 |
| Computer equipment | 2,000 | 2,000 | 675 |
| Building modifications | 35,000 | 35,000 | - |
| Capital set-aside | 20,000 | 20,000 | 4,870 |
| Total capital improvements | <u>57,500</u> | <u>57,500</u> | <u>5,593</u> |
| Commodities and services | | | |
| Travel | 3,000 | 3,000 | 933 |
| School of instruction | 1,500 | 1,500 | 480 |
| Meetings | 2,500 | 2,500 | 915 |
| Public notices | 200 | 200 | 2,104 |
| Memberships | 13,000 | 13,000 | 5,957 |
| Maintenance - equipment | 1,000 | 1,000 | 1,146 |
| Postage | 600 | 600 | 502 |
| Telephone | 300 | 300 | 300 |
| Rental of space | 12,000 | 12,000 | 12,000 |
| Professional services | 7,000 | 7,000 | 3,376 |
| Commercial services | 300 | 300 | - |
| Software acquisition | 500 | 500 | - |
| Contributions to agencies | 2,074,100 | 2,059,100 | 1,743,516 |
| Copies - outside | 200 | 200 | - |
| Special programs | 10,000 | 10,000 | 4,620 |
| Other commodities and services | 2,200 | 2,200 | 420 |
| Total commodities and services | <u>2,128,400</u> | <u>2,113,400</u> | <u>1,776,269</u> |
| Supplies and materials | | | |
| Supplies | 2,500 | 2,500 | 3,273 |
| Periodicals and subscriptions | 500 | 500 | 295 |
| Total supplies and materials | <u>3,000</u> | <u>3,000</u> | <u>3,568</u> |
| TOTAL EXPENDITURES | <u><u>\$ 2,376,000</u></u> | <u><u>\$ 2,361,000</u></u> | <u><u>\$ 1,927,609</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMMUNITY ACTION REVOLVING LOAN FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------------|
| REVENUES | | | |
| Intergovernmental | \$ 4,200 | \$ 4,200 | \$ 4,333 |
| Investment income | 800 | 800 | 864 |
| Total revenues | <u>5,000</u> | <u>5,000</u> | <u>5,197</u> |
| EXPENDITURES | | | |
| None | - | - | - |
| Total expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| NET CHANGE IN FUND BALANCE | <u>\$ 5,000</u> | <u>\$ 5,000</u> | 5,197 |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>22,306</u> |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 27,503</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

| | <u>Original</u> | <u>Final</u> | |
|--|-----------------|--------------------|-------------------------|
| | <u>Budget</u> | <u>Budget</u> | <u>Actual</u> |
| REVENUES | | | |
| Intergovernmental | | | |
| Federal grants | \$ 232,100 | \$ 232,100 | \$ 251,202 |
| State grants | 19,200 | 19,200 | 18,519 |
| Grant operating hud | - | - | 3,294 |
| Local grants | 23,500 | 23,500 | 392 |
| Investment income | - | - | 11 |
| Miscellaneous | 10,000 | 10,000 | - |
| | <hr/> | <hr/> | |
| Total revenues | 284,800 | 284,800 | 273,418 |
| | <hr/> | <hr/> | |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Salaries and benefits | 226,800 | 237,300 | 209,841 |
| Capital improvements | - | 3,000 | 2,961 |
| Commodities and services | 56,000 | 63,500 | 46,010 |
| Supplies and materials | 5,000 | 5,000 | 6,933 |
| | <hr/> | <hr/> | |
| Total expenditures | 287,800 | 308,800 | 265,745 |
| | <hr/> | <hr/> | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (3,000) | (24,000) | 7,673 |
| | <hr/> | <hr/> | |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | | | |
| Senior services | 7,000 | 7,000 | 7,000 |
| Transfers (out) | | | |
| Asset replacement | (4,000) | (4,000) | (4,000) |
| | <hr/> | <hr/> | |
| Total other financing sources (uses) | 3,000 | 3,000 | 3,000 |
| | <hr/> | <hr/> | |
| NET CHANGE IN FUND BALANCE | <u>\$ -</u> | <u>\$ (21,000)</u> | 10,673 |
| FUND BALANCE, JANUARY 1, 2014 | | | <hr/> |
| | | | 85,184 |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 95,857</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY ACTION FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------------|----------------------------|-------------------------|-------------------|
| HEALTH AND WELFARE | | | |
| Salaries and benefits | | | |
| Salaries | \$ 158,000 | \$ 161,000 | \$ 149,032 |
| Longevity pay | 1,700 | 1,700 | 1,858 |
| Health benefits | 31,800 | 39,300 | 17,676 |
| Life insurance | 1,000 | 1,000 | 208 |
| FICA | 12,000 | 12,000 | 11,727 |
| IMRF | 17,400 | 17,400 | 17,525 |
| Unemployment tax | 1,000 | 1,000 | 563 |
| Insurance buyout | - | - | 6,000 |
| HSA benefit | - | - | 3,068 |
| Deferred compensation | 1,900 | 1,900 | 1,817 |
| PHO contingency | - | - | 367 |
| Workers' compensation | 2,000 | 2,000 | - |
| | <hr/> | <hr/> | <hr/> |
| Total salaries and benefits | 226,800 | 237,300 | 209,841 |
| | <hr/> | <hr/> | <hr/> |
| Capital improvements | | | |
| Office furniture and small equipment | - | 3,000 | 2,961 |
| | <hr/> | <hr/> | <hr/> |
| Commodities and services | | | |
| Travel | 8,000 | 8,000 | 6,409 |
| School of instruction | 5,000 | 5,000 | 1,548 |
| Scholarships | 3,000 | 3,000 | 2,836 |
| Memberships | 2,500 | 2,500 | 2,700 |
| Maintenance - equipment | 1,100 | 1,100 | 1,170 |
| Telephone | 1,100 | 1,100 | 1,100 |
| Insurance premiums | 2,000 | 2,500 | 2,394 |
| Direct assistance payouts | 33,300 | 40,300 | 27,853 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 56,000 | 63,500 | 46,010 |
| | <hr/> | <hr/> | <hr/> |
| Supplies and materials | | | |
| Postage | 500 | 500 | 105 |
| Supplies | 4,500 | 4,500 | 6,828 |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 5,000 | 5,000 | 6,933 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURES | \$ 287,800 | \$ 308,800 | \$ 265,745 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|--------------------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 430,000 | \$ 430,000 | \$ 427,559 |
| Investment income | 100 | 100 | 342 |
| | | | |
| Total revenues | <u>430,100</u> | <u>430,100</u> | <u>427,901</u> |
| | | | |
| EXPENDITURES | | | |
| Commodities and services | | | |
| Contributions to agencies | 443,000 | 443,000 | 439,363 |
| | | | |
| Total expenditures | <u>443,000</u> | <u>443,000</u> | <u>439,363</u> |
| | | | |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | <u>(12,900)</u> | <u>(12,900)</u> | <u>(11,462)</u> |
| | | | |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers (out) | | | |
| Community action | (7,000) | (7,000) | (7,000) |
| | | | |
| Total other financing sources (uses) | <u>(7,000)</u> | <u>(7,000)</u> | <u>(7,000)</u> |
| | | | |
| NET CHANGE IN FUND BALANCE | <u>\$ (19,900)</u> | <u>\$ (19,900)</u> | (18,462) |
| | | | |
| FUND BALANCE, JANUARY 1, 2014 | | | <u>286,727</u> |
| | | | |
| FUND BALANCE, DECEMBER 31, 2014 | | | <u><u>\$ 268,265</u></u> |

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VETERAN'S ASSISTANCE FUND**

For the Year Ended December 31, 2014

| | Original Budget | Final Budget | Actual |
|--------------------------------------|----------------------------|-------------------------|----------------|
| REVENUES | | | |
| Taxes | | | |
| Property taxes | \$ 515,000 | \$ 515,000 | \$ 512,050 |
| Investment income | 100 | 100 | 1,633 |
| Miscellaneous | 2,000 | 2,000 | 4,441 |
| | | | |
| Total revenues | <u>517,100</u> | <u>517,100</u> | <u>518,124</u> |
| EXPENDITURES | | | |
| Health and welfare | | | |
| Salaries and benefits | | | |
| Salaries | 191,000 | 180,000 | 178,170 |
| FICA | 17,000 | 17,000 | 13,158 |
| IMRF | 23,000 | 23,000 | 19,989 |
| Health insurance | 32,000 | 32,000 | 29,520 |
| Life insurance | 1,000 | 1,000 | 309 |
| Paid hours off contingency | 4,000 | - | - |
| Insurance buyout | - | - | 6,000 |
| Unemployment insurance | 1,000 | 1,000 | 400 |
| | | | |
| Total salaries and benefits | <u>269,000</u> | <u>254,000</u> | <u>247,546</u> |
| | | | |
| Capital outlay | | | |
| Computer equipment | 1,000 | 2,000 | 2,740 |
| Computer software | 2,000 | 2,000 | 1,396 |
| Office furniture and small equipment | 300 | 5,300 | 5,335 |
| Vehicle | 20,000 | 29,000 | 28,725 |
| | | | |
| Total capital outlay | <u>23,300</u> | <u>38,300</u> | <u>38,196</u> |
| | | | |
| Commodities and services | | | |
| School of instruction | 4,000 | 4,000 | 1,330 |
| Travel | 6,500 | 6,500 | 6,447 |
| Mileage - employee | 2,500 | 2,500 | 2,362 |
| Mileage - boards | 500 | 500 | 1,316 |
| Meetings | 300 | 300 | 265 |
| Memberships | 1,500 | 1,500 | 850 |
| Public notices | 300 | 300 | - |
| Community relations | 3,500 | 3,500 | 4,395 |
| Maintenance - equipment | 500 | 500 | 149 |
| Maintenance - vehicle | 2,500 | 2,500 | 1,493 |

(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, 2014

| | Original Budget | Final Budget | Actual |
|--|----------------------------|-------------------------|-------------------|
| EXPENDITURES (Continued) | | | |
| Health and welfare (Continued) | | | |
| Commodities and services (Continued) | | | |
| Rent - space | \$ 16,000 | \$ 16,000 | \$ 16,000 |
| Rent - equipment | 1,000 | 1,000 | 925 |
| Telephone | 3,000 | 3,000 | 2,545 |
| Professional services | - | - | 76 |
| Commercial services | 100 | 100 | - |
| Copier leases | 1,500 | 1,500 | 186 |
| Insurance premiums | 2,500 | 2,500 | 3,328 |
| Direct assistance payments | 155,000 | 165,000 | 169,335 |
| Postage | 2,000 | 2,000 | 1,508 |
| Fuel | 6,000 | 6,000 | 6,140 |
| | <hr/> | <hr/> | <hr/> |
| Total commodities and services | 209,200 | 219,200 | 218,650 |
| | <hr/> | <hr/> | <hr/> |
| Supplies and materials | | | |
| Supplies | 2,000 | 2,000 | 4,532 |
| Copies | 500 | 500 | 95 |
| Books and subscriptions | 300 | 300 | - |
| Clothing | 500 | 500 | 261 |
| Contingency | 1,000 | 1,000 | - |
| | <hr/> | <hr/> | <hr/> |
| Total supplies and materials | 4,300 | 4,300 | 4,888 |
| | <hr/> | <hr/> | <hr/> |
| Total expenditures | 505,800 | 515,800 | 509,280 |
| | <hr/> | <hr/> | <hr/> |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 11,300 | 1,300 | 8,844 |
| | <hr/> | <hr/> | <hr/> |
| OTHER FINANCING SOURCES (USES) | | | |
| 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 | \$ 7,300 | \$ (2,700) | 4,844 |
| | <hr/> | <hr/> | <hr/> |
| FUND BALANCE, JANUARY 1, 2014 | | | 540,900 |
| | | | <hr/> |
| FUND BALANCE, DECEMBER 31, 2014 | | | \$ 545,744 |
| | | | <hr/> |

(See independent auditor's report.)