
DEKALB



COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2014



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2014

Prepared by the Finance Office

Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS

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FINANCIAL REPORT

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DEKALB COUNTY, ILLINOIS
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2014

LEGISLATIVE

Mark Pietrowski, Jr., Chairman

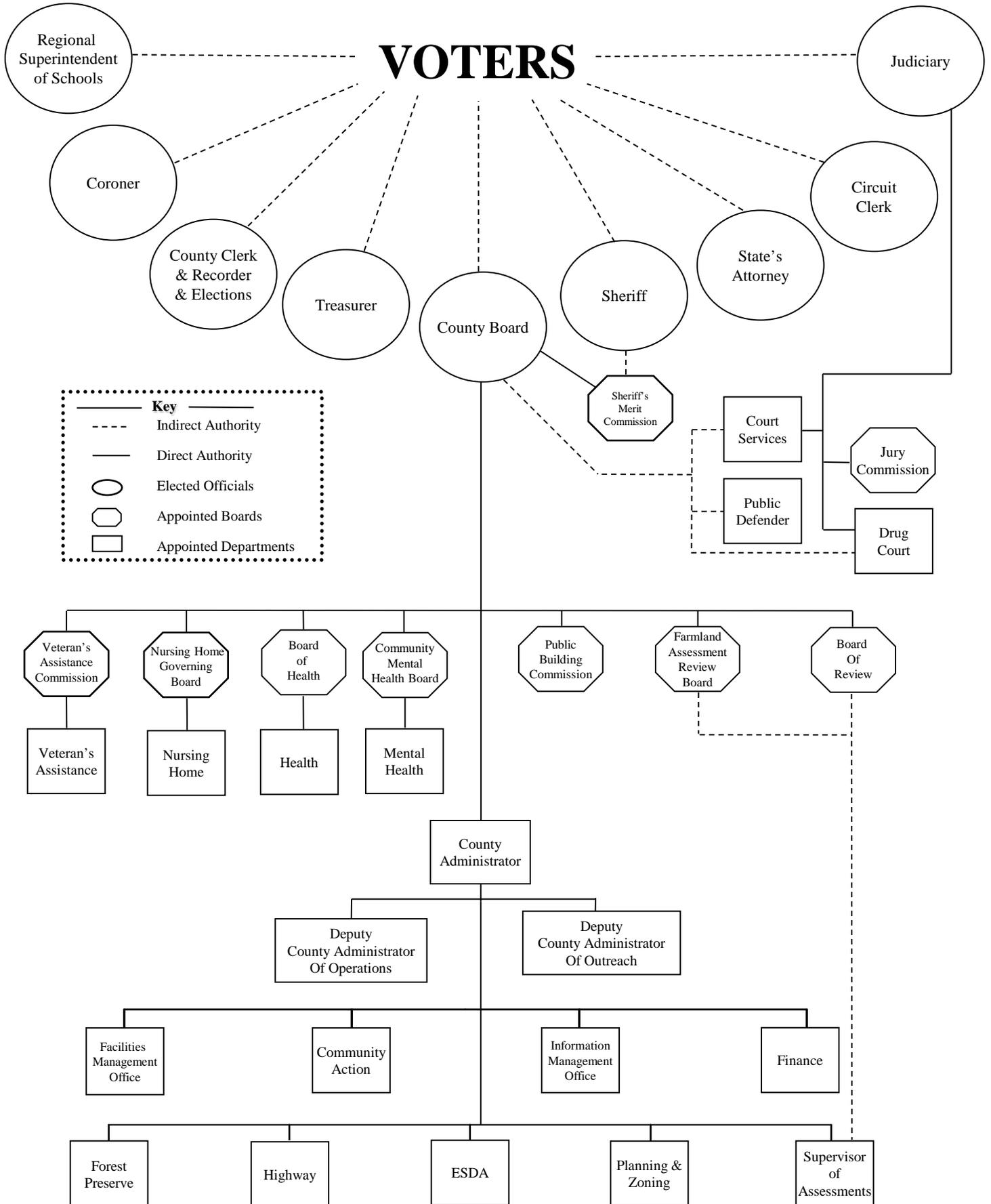
Tracy Jones, Vice-Chairman

Douglas J. Johnson, Clerk

Marjorie Askins	Joseph D. Bassett
Robert Brown	Kevin Bunge
Dan Cribben	John C. Emerson
John Frieders	John Gudmunson
Misty Haji-Sheikh	Dianne Leifheit
Maureen A. Little	Jim Luebke
Jeffery L. Metzger	Frank O'Barski
Riley Oncken	Sandra Polanco
Stephen Reid	Paul Stoddard
Ruth Anne Tobias	Anita Jo Turner
Jeff J. Whelan	

Note: One County Board Member seat was vacant as of December 31, 2014.

DeKalb County Government Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

DeKalb County Government
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO



DeKalb County Finance Office

200 N. Main Street ❖ Sycamore, IL 60178-1431 ❖ Phone: 815-895-7127 ❖ Fax: 815-895-7129 ❖ www.dekalbcounty.org

July 20, 2015

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2014, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and the changes in financial position of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in Management's Discussion and Analysis.

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

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and streets, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general County government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission, and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the Public Building Commission is included in the reporting entity as a blended component unit.

PROFILE OF DEKALB COUNTY

DeKalb County is located in Northern Illinois about sixty miles west of the City of Chicago, Illinois, and was founded on March 4, 1837. The rich soils of the eastern prairie, which provided the early settlers with a valuable asset from which to earn a living, continue today to be a center of strength in the County.

Citizens of DeKalb County
July 20, 2015

The DeKalb County Farm Bureau was the first Farm Bureau in the nation and represents and advances farming interests at the County level. The Farm Bureau celebrated its 100th anniversary in 2012 and has increased its membership to 6,500 members.

In 1895 Northern Illinois State Normal School opened. Although the school has been renamed Northern Illinois University (NIU), it has grown to accommodate an annual enrollment of approximately 21,000 students and is the County's largest employer. A major accomplishment for the University was being selected as the host site for the Illinois High School Association (IHSA) Football State Championship beginning in 2013 and continuing every other year through 2021. This is a two-day event where 16 teams compete in eight games that draw approximately 30,000 fans, and the event generates over \$1 million in economic impact. A similar accomplishment for the University was the extension of the Illinois Elementary School Association (IESA) Boys Wrestling State Final contract through 2018. This annual event draws anywhere from 3,000 to 5,000 visitors and generates an estimated \$125,000 in economic impact.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The estimated population of DeKalb County in 2014 was 105,462 according to the United States Census Bureau. DeKalb County is rectangular in size with the north/south dimension being 36 miles long and the east/west dimension being 18 miles wide. The County represents approximately 634 square miles (405,760 acres) and is comprised of 19 Townships. The County also has 14 municipalities that are located partially or entirely within the County.

DeKalb County is governed by a County Board. The County Board is divided into twelve (12) two-person Districts based on population. Members are elected for four-year terms. One member is elected in each District every two years. However, all twenty-four (24) members are elected at the November General Election in the second year following a decennial census. The County Board has eight (8) standing committees. Members of the County Board serve concurrently as Commissioners of the DeKalb County Forest Preserve District. The County Clerk and Recorder, Regional Superintendent of Schools, County Circuit Clerk, County Treasurer, County Sheriff, States Attorney, and Coroner are elected officials. The County Board appoints, among others, the County Administrator, Finance Director, Chief County Assessment Official, Information Management Director, Forest Preserve Superintendent, County Engineer, Facilities Manager, Planning Director, and the Community Action Director. The County Board also appoints the Deputy County Administrator, which is now more of a project driven position that is currently being filled by two different department heads.

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

Citizens of DeKalb County
July 20, 2015

Of the 2013 taxable equalized assessed valuation (EAV) of \$1,726,500,218, 63% is residential, 22% is commercial/industrial, 13% is farm, and the remaining 2% is railroad/wind farm. The County, through its Economic Development Committee and through its partnership with the DeKalb County Economic Development Corporation, continues to actively pursue economic development with the goal of broadening and diversifying its long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Overall, the economic outlook in DeKalb County improved as seen through the positive signs in the labor market in 2014. The number of employed workers in DeKalb County increased by 808 from December, 2013 to December, 2014 per data released by the Illinois Department of Employment Security. Additionally, the number of unemployed workers decreased by 1,101 during that same one year time period. This resulted in a full 2.0% decrease in the County's unemployment rate from 7.5% in December, 2013 to 5.5% in December, 2014. As of December, 2014, DeKalb County's unemployment rate of 5.5% was lower than both the State of Illinois unemployment rate of 5.8% and the national unemployment rate of 5.6%. This is encouraging data as it indicates an improving local economy.

Growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore before 2008 is experiencing a small resurgence. The DeKalb Shopping Plaza, located at Barber Greene Road and Illinois Route 23 in the City of DeKalb, saw two new stores occupy the former space of an Old Navy store in 2014. Both DSW Shoe Warehouse and Five Below opened their doors in 2014 and began generating additional sales tax revenue. In 2015, it is anticipated that a Chipotle Mexican Grill will open for business in the DeKalb Shopping Plaza. Additionally, a Sleepy's Mattress store opened across the street in the Market Square Shopping Center in 2014. Both of these shopping centers are located in sales tax sharing districts established by the County and the City of DeKalb and contribute to the economic vitality of both governments.

Taxable EAV on a Countywide basis decreased by 7.3% in 2014. This was the fourth consecutive year that taxable EAV decreased although the rate of decrease slowed from the 8.2% decrease in 2013. It is anticipated that the taxable EAV will decrease once again in 2015 at an even slower rate and then finally turn the corner into positive territory two years down the road.

Along those lines, the housing industry is showing some signs of life after moving very slowly throughout the Great Recession. Noticeable residential development is seen in the City of Sycamore, and it is anticipated that the City of DeKalb and the rest of the County will soon follow. The County continues to look for opportunities to enhance and develop employment prospects for its residents, and affordable housing stock for its communities.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. During 2014, the Highway Department began construction of 4.25 miles of East County Line Road that included improvements to the intersection of Illinois State Route 64 at a total project cost of \$1,977,945. The finishing touches will be completed during 2015. Peace Road had 2.63 miles of roadway, from Pleasant Street through Bethany Road, resurfaced during 2014 at a cost of \$1,491,145. Approximately 11 miles of roadway were seal coated during 2014 at a cost of \$164,176, and ten miles of roadway received an asphalt pavement rejuvenating agent preservative seal and a restorative seal/crack filler at a cost of \$46,415. Three County bridges were either started or continued during 2014. They were the Five Points Road Bridge (\$2,623,100), Perry Road Bridge (\$525,776), and the West County Line Road Bridge (\$257,695).

The Stormwater Management Planning Committee began working on Phase 2 of the Countywide Stormwater Management Plan late in 2010 and discussed a Watershed Management Plan. The availability of funds was discussed and neither a new tax nor additional fees were possible. In September, 2011 the Planning Committee decided to find grant funds to go forward with this project. In June, 2012, DeKalb County, with the participation of the DeKalb County Community Foundation (DCCF), applied for a grant from the Illinois Environmental Protection Agency (IEPA) to create a watershed plan for the headwaters of the East Branch of the South Branch of the Kishwaukee River. The IEPA approved a grant of \$58,615 in November, 2012. The project was completed in 2014 at a final cost of \$88,615 which included an additional \$30,000 grant from DCCF.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation ("Nation") during 2007. The Nation is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation had purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Intergovernmental Agreement on February 20, 2008. This Intergovernmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space, and a welcome center and parking to serve both. Payments to the County will be in lieu of property taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities, the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Intergovernmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act. If this qualification does not occur, the Intergovernmental Agreement shall terminate immediately. As of December 31, 2014, no decision had been received from the U.S. Department of the Interior on the determination.

Citizens of DeKalb County
July 20, 2015

The Evergreen Village Mobile Home Park was acquired in 2014 through a Hazard Mitigation Grant Program awarded by the Federal Emergency Management Agency through the Illinois Emergency Management Agency on a pass-through basis. The Illinois Department of Commerce & Economic Opportunity also provided funding for this project which will total \$7.1 million when complete. This was a flood prone mobile home park that is being returned to open space to alleviate the continuous flooding problems and related health and safety issues experienced by the park's former residents during significant rainfall events. The grant covered the acquisition of the mobile home park, acquisition of the mobile home units, demolition costs, and providing relocation and replacement housing assistance to affected residents. In 2014, \$5.3 million was spent on this project for acquisition costs, relocation costs, and replacement housing costs. The project is expected to be completed in 2015 when demolition will occur and the park will be restored to open space which will eventually be maintained by the DeKalb County Forest Preserve District.

In the past, the County has elected to assume most of its own liability for risk exposure. Self-insurance continued in 2014 for workers compensation and excess liability coverage. By assuming those risks, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That retained balance, in a period of 24 years for which this self-insured philosophy has been in place, has gone from a negative balance to \$6,387,681 as of the end of the 2014 fiscal year. It is anticipated that the tax levy for insurance policies and claims will remain relatively constant. Property insurance is purchased on all buildings and vehicles on a fully insured basis as those risks are more concentrated.

Additionally, the County returned to a self-insured model for employee health insurance coverage effective January 1, 2014. These costs continue to grow each year and the County, facing the reality that health insurance costs continue to account for a larger portion of the total budget year after year, implemented a self-insured plan in an effort to keep health insurance costs manageable and somewhat more flexible. Financial results for 2014 were favorable as the net position for the Medical Insurance Fund increased by \$484,732 to a balance of \$1.6 million as of the end of the fiscal year. The County continued to offer both a PPO Health Plan as well as a High Deductible Health Plan that was created and first offered to employees effective with the 2013 Plan Year as another cost saving measure.

In August, 2014, the first loads of waste were accepted at the DeKalb County landfill expansion site. This triggered the payment of host benefit fees by the landfill operator. The minimum tonnage guarantee of 375,000 tons per year will become effective in 2015 and will generate in excess of \$1.7 million each year, and could exceed \$2.3 million in annual revenue if landfill volume approaches the 500,000 ton maximum allowed per the agreement. Beginning in 2015, \$100,000 of the host benefit fee revenue will be paid to the DeKalb County Forest Preserve District for land and water conservation and environmental educational efforts, and an additional \$200,000 will be paid to the Solid Waste Program to fund school and public education, and special recycling community collections and projects. The balance of at least \$1.4 million per year is anticipated to be allocated by the County Board towards the debt service payments for the County Jail Expansion project.

Citizens of DeKalb County
July 20, 2015

Effective July 1, 2014, the County imposed a Neutral Exchange Fee to be collected on certain civil cases filed with the Circuit Clerk's Office. The fund will be used to establish and operate a neutral exchange program effective January 1, 2015 to provide a neutral site for parents to exchange the physical custody of a child for purposes of visitation.

Future

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

Several road resurfacing/widening and bridge projects are planned for 2015. The Highway Department is placing a paved safety shoulder and overlaying 5.32 miles of Chicago Road for a contract price of \$852,584. The County will also be seal coating 13.3 miles of roadway at a cost of \$212,250. An asphalt pavement rejuvenating agent preservative seal and a restorative seal/crack filler will be placed on 7.08 miles of roadway, as well as the Health Department Campus and the Highway Department parking lots, at a cost of \$220,596. The Five Points Road Bridge project mentioned earlier will be completed in 2015, and construction is underway or soon to begin on bridges for Suydam Road (\$476,883) and Coltonville Road (\$2,318,272).

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisition also presents challenges. In a very creative approach, the Forest Preserve District has established a Wetland Bank. It is hoped that in the future, as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank" just for that purpose. Monies from the sale of wetlands are then reserved for future land acquisitions by the Forest Preserve District.

In 2006, the County Board made the decision to ask the voters, via referendum, for the authority to increase the general corporate tax rate for the Forest Preserve District from .0325% to .0600% for land acquisition purposes. The referendum was successful and, accordingly, the Forest Preserve District is constantly on the lookout for additional property to purchase in order to create more Forest Preserve areas throughout the County.

The Drug Court is looking at providing housing for some of the DUI court offenders in a home environment by purchasing a house for the participants to live in during their time in the program. Although the concept of a Sober Living Home has been discussed, final approval had not been granted as of December, 2014. It is anticipated that the program may be launched in 2015.

Citizens of DeKalb County
July 20, 2015

As part of the jail population reduction efforts, a Pretrial Program was implemented by the Court Services Department in 2014. This program provides funding for the Court Services Department to assess arrestees on a timely basis in order to make a recommendation on whether or not they pose a significant enough risk to keep in custody or whether they would be good candidates for pretrial release or bond reduction. The recommendation would then be considered by the judiciary as they made the final determination on whether to release or detain an individual. Early indications are that the Pretrial Program can be an effective method to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues.

Beginning in June, 2002, the DeKalb County Sheriff approached his Committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum question of $\frac{1}{4}$ of one-cent public safety sales tax was made. The question was given to the voters of DeKalb County on the ballot in March, 2004 and again in 2006. Both times the referendum was defeated, by a vote of 53% in 2004 and 57% in 2006. The County Jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion programs, and the costs of housing prisoners at other jail facilities has created budget shortfalls. As a response to the jail overcrowding concerns, the DeKalb County Finance Committee recommended Ordinance 2010-05 be passed by the County Board in February, 2010 to authorize the issuance of \$45,000,000 General Obligation Alternate Revenue Source Bonds for the purpose of financing the Courthouse expansion and renovation, and the County Jail expansion. In October, 2010, the County issued \$16,000,000 of that authorized amount which was comprised of \$15,000,000 for the renovation and expansion at the Courthouse and the remaining amount was for planning for the Jail expansion. This \$16,000,000 bond issue utilized Build America Bonds and Recovery Zone Economic Development Bonds from the Federal Recovery Stimulus Program. A schematic design and preliminary cost estimate was approved in September, 2012. Progress has moved forward slowly with the Jail expansion project with hopes that there will be a more concrete timeline available for this project once a funding source for construction and operation of the expanded jail is identified. With the landfill expansion now generating uncommitted revenue in excess of at least \$1.4 million annually, the Jail expansion project will likely gain traction, and it is anticipated additional debt will be issued in late 2015 or early 2016 to begin construction.

One of the fastest growing service areas for the County continues to be the court system. Not only is the case load expanding rapidly, but the number of complex cases is also increasing. To begin to meet the records management needs of this area, the County has been relying on greater computer enhancements and also newer technologies for documentation storage. Both areas will need continual attention in the future. The County continues to move forward with connecting the various components of the judicial system together via a computer network. The opening of the expanded courthouse in October, 2012 has helped to alleviate crowded conditions, and added courtrooms have made for better efficiency. Recent census results indicate that an additional Judge will be assigned to the District which will result in the need for a seventh courtroom along with the required support staff. The additional Judge is expected to be assigned in 2015.

Citizens of DeKalb County
July 20, 2015

In terms of economic development activities, in an effort to attract new business and industry to the County, the County and six municipalities located within the County, the Town of Cortland, the City of DeKalb, the City of Genoa, the City of Sandwich, the City of Sycamore, and the Village of Waterman, worked closely with the DeKalb County Economic Development Corporation to submit an enterprise zone application to the State of Illinois during 2014 with the goal of diversifying the County's tax base by attracting more industry and commercial interests to the County. Enterprise zones provide tax breaks and other incentives to encourage businesses to move or expand within the zone. Businesses may be eligible for exemption on the sales tax paid on building materials and to receive investment tax credits on qualified property. In addition to the State incentives, each zone tends to offer local incentives as well to enhance business development. Results of the competitive application process will be announced in 2015 and hopes are high that the County will be designated as one of the State of Illinois Enterprise Zones.

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

OTHER INFORMATION

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

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County Government for its comprehensive annual financial report for the fiscal year ended December 31, 2013. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

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

Citizens of DeKalb County
July 20, 2015

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last 28 consecutive years (fiscal years ended 1986-2013). We believe our current comprehensive annual financial report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,



Peter J. Stefan
Finance Director

Respectfully submitted,



Albert Walczak
Assistant Finance Director



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



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Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois (the County) as of and for the year ended December 31, 2014, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the DeKalb County Forest Preserve District, a discretely presented component unit, and the DeKalb County Public Building Commission blended component unit were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2014 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Naperville, Illinois
July 20, 2015

A handwritten signature in black ink, appearing to be 'A. J. D.', written in a cursive style.



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2014

The County Board Members and the Finance Office of DeKalb County are pleased to present to readers of the financial statements of DeKalb County this narrative overview and analysis of the financial activities of DeKalb County for the year ended December 31, 2014. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

I. Financial Highlights

A. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$120.7 million and increased in the current year by \$2.7 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base this year decreased by \$135.4 million or 7.3%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. Total net position for the Rehab and Nursing Center as of December 31, 2014 was \$11.1 million compared to \$10.7 million as of December 31, 2013. The \$0.4 million increase in net position in 2014 was related to patient care services revenue as more consistent intergovernmental transfer payments were received from the State and, accordingly, the related year-end receivable was recorded. Fiscal Year 2014 also marks the fifteenth straight year that the facility has operated without any property tax or other subsidy from other County funds.

C. Long-Term Debt

On June 1, 2005, the Public Building Commission (PBC) issued \$7,155,000 Lease Revenue Refunding Bonds. When the County visited the bond market in 2005, its rating was Aaa. These bonds will be retired December 1, 2016. On October 14, 2010 DeKalb County issued \$10,030,000 Series 2010A Build America Bonds and \$5,970,000 Series 2010B Recovery Zone Economic Development Bonds, both general obligation alternate revenue source bonds, to provide funds for expanding the Courthouse and to begin the design of a new County Jail. When the County visited the bond market in 2010, its rating was Aa1. These bonds will be retired on December 15, 2029.

Note 5 contains additional information on the long-term debt of the County.

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

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

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

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, highways & streets, health & welfare, and interest on long-term debt.

The government-wide financial statements include not only the County itself, but also the DeKalb County Public Building Commission as a blended component unit. The DeKalb County Forest Preserve District is presented in a separate column as a discretely presented component unit in accordance with Governmental Accounting Standards Board Statement 61. The financial information of both of these component units is also reported separately from the financial information of the County in their own separately issued reports.

B. Fund Financial Statements

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

1. Governmental Funds

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

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

2. Proprietary Funds

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

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

Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Costs for medical and life insurance and liability claims are accumulated in Internal Service Funds. Both of the County's Internal Service Funds serve governmental rather than business-type functions and have been included with Governmental Activities in the Government-Wide Financial Statements.

Internal Service Funds are combined in a single aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in this report.

3. Fiduciary Funds

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

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and Fund Financial Statements. The notes to the financial statements can be found in this report beginning on page 19.

D. Other Information

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

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 59-199 of this report.

III. Financial Analysis of the County as a Whole

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

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

**Table 1
Statement of Net Position
December 31, 2014**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2014	2013	2014	2013	2014	2013
<u>Assets:</u>						
Current and Other	86,149,238	82,133,539	8,478,001	8,388,681	94,627,239	90,522,220
Capital Assets	<u>79,780,790</u>	<u>77,190,227</u>	<u>5,982,770</u>	<u>6,467,948</u>	<u>85,763,560</u>	<u>83,658,175</u>
Total Assets	165,930,028	159,323,766	14,460,771	14,856,629	180,390,799	174,180,395
<u>Liabilities:</u>						
Long Term Liabilities	16,565,175	17,244,758	1,877,922	2,517,520	18,443,097	19,762,278
Other Liabilities	<u>7,473,084</u>	<u>3,339,875</u>	<u>1,491,410</u>	<u>1,622,324</u>	<u>8,964,494</u>	<u>4,962,199</u>
Total Liabilities	24,038,259	20,584,633	3,369,332	4,139,844	27,407,591	24,724,477
Total Deferred Inflows of Resources	21,155,000	20,738,800	-	-	21,155,000	20,738,800
<u>Net Position:</u>						
Invested in Capital Assets Net of Related Debt	65,570,967	62,223,925	4,598,653	4,429,272	70,169,620	66,653,197
Restricted	31,319,095	31,586,099	240,629	234,341	31,559,724	31,820,440
Unrestricted	<u>23,846,707</u>	<u>24,190,309</u>	<u>6,252,157</u>	<u>6,053,172</u>	<u>30,098,864</u>	<u>30,243,481</u>
Total Net Position	120,736,769	118,000,333	11,091,439	10,716,785	131,828,208	128,717,118

The County's combined net position increased by \$3.1 million to \$131.8 million in 2014 from \$128.7 million in 2013. Net position attributable to Governmental Activities increased by \$2.7 million in 2014 due to six main components.

Net investment in capital assets increased by about \$3.5 million due to the acquisition of a flood prone mobile home park in the amount of \$1.5 million that is being returned to open space through a Hazard Mitigation Grant Program grant awarded by the Federal Emergency Management Agency through the Illinois Emergency Management Agency on a pass-through basis, and the addition of all other capital improvement projects and equipment purchases throughout the fiscal year offset by the depreciation expense of existing capital assets, the net effect of which was \$2.0 million.

The second main component was the \$1.4 million decrease in net position of the Highways and Streets related funds due to the various street and bridge projects undertaken during the year, which in turn contributed to the increase in the Construction in Progress component of the net capital asset additions referenced above.

The third main component for the increase in net position was the \$0.4 million increase restricted for public buildings as funds are being accumulated for future building improvement projects.

Another \$0.4 million increase in net position is attributable to restrictions for specific purposes, the majority of which is due to the accumulation of funds in the Landfill Host Benefit Fund for the eventual expansion of the County jail.

The Community Mental Health Fund also saw an increase of about \$0.4 million to its fund balance as revenues were higher than allocations made to various social service agencies during the year, resulting in an increase in net position restricted for Health and Welfare purposes.

The sixth and final component of the increase in net position was the net operating results for the year of the remaining governmental activities related funds which amounted to a combined \$0.6 million decrease.

Net position attributable to Business-Type activities increased by \$0.4 million in 2014 due to more consistent intergovernmental payments (IGT) received from the State which allowed the Nursing Home to record an additional receivable as of the end of the fiscal year.

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

B. Activities

1. Change in Net Position

The following table reflects the condensed Statement of Activities:

**Table 2
Change in Net Position
For the Fiscal Years Ended December 31, 2014 and 2013**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Revenues						
Program Revenues:						
Charges for Services	10,311,145	9,440,356	14,022,311	14,551,676	24,333,456	23,992,032
Operating Grants and Contributions	5,245,840	5,158,005	-	-	5,245,840	5,158,005
Capital Grants and Contributions	6,124,351	4,140,802	26,053	290,665	6,150,404	4,431,467
General Revenues:						
Property Taxes	20,911,337	20,403,869	-	-	20,911,337	20,403,869
Other Taxes	5,663,312	5,519,397	-	-	5,663,312	5,519,397
Other	3,669,782	4,494,344	34,813	57,193	3,704,595	4,551,537
Total Revenues	<u>51,925,767</u>	<u>49,156,773</u>	<u>14,083,177</u>	<u>14,899,534</u>	<u>66,008,944</u>	<u>64,056,307</u>
Expenses						
General Government	13,458,667	9,195,134	-	-	13,458,667	9,195,134
Public Safety	22,523,448	21,823,736	-	-	22,523,448	21,823,736
Highways and Streets	5,428,176	6,611,587	-	-	5,428,176	6,611,587
Health and Welfare	7,220,850	7,582,941	13,635,523	14,490,428	20,856,373	22,073,369
Interest on Long Term Debt	631,190	656,044	-	-	631,190	656,044
Total Expenses	<u>49,262,331</u>	<u>45,869,442</u>	<u>13,635,523</u>	<u>14,490,428</u>	<u>62,897,854</u>	<u>60,359,870</u>
Change in Net Position Before Transfers & Special Item	2,663,436	3,287,331	447,654	409,106	3,111,090	3,696,437
Transfers	73,000	60,000	(73,000)	(60,000)	-	-
Special Item	-	<u>268,000</u>	-	-	-	<u>268,000</u>
Change in Net Position After Transfers & Special Item	2,736,436	3,615,331	374,654	349,106	3,111,090	3,964,437

The previous table summarizes the revenues and expenses of the County's activities and the change in net position for the past two fiscal years. There was a total increase in net position for 2014 of \$3.1 million which compares to a \$4.0 million increase last year. Total revenues increased by \$1.9 million while total expenses increased by \$2.5 million,

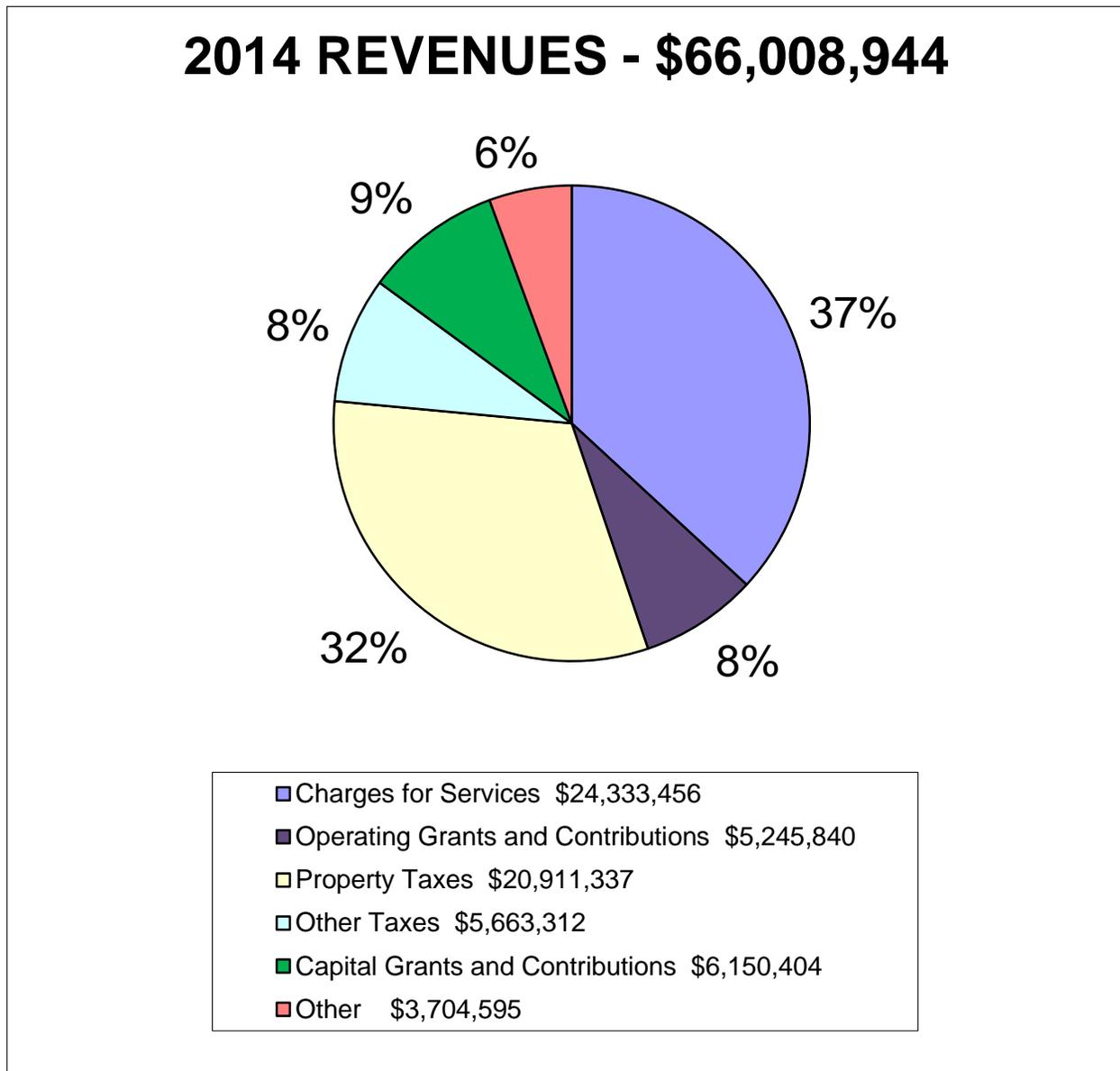
The change in net position for Governmental Activities for 2014 was an increase of \$2.7 million compared to an increase of \$3.6 million for 2013. The \$0.9 million change is primarily the result of expenses increasing by \$3.4 million while revenues only increased by \$2.8 million and special items income decreasing by \$0.3 million.

The change in net position for Business-Type Activities for 2014 was an increase of \$0.4 million compared to an increase of \$0.3 million for 2013. The \$0.1 million change is the result of revenues decreasing by \$0.8 million and expenses decreasing by \$0.9 million.

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

2. Total County Revenues

The following chart summarizes total DeKalb County revenues for 2014:



For the fiscal year ended December 31, 2014, revenues totaled \$66.0 million. This is an increase of \$2.0 million from 2013. Capital grants and contributions experienced an increase of \$1.7 million due to a major grant project to turn the former Evergreen Village Mobile Home Park into open space to alleviate flooding problems at the park. This project should be completed in 2015. Operating grants and contributions remained essentially the same as last year but did increase by a modest \$87,835 or 1.7%.

Revenues from the County's charges for services were \$24.3 million in 2014 which represents a \$0.3 million increase from 2013. The DeKalb County Rehab and Nursing Center is the largest generator of revenues within this category. The Rehab and Nursing Center generated \$14.0 million dollars in 2014 which was a \$0.6 million dollar decrease in charges for services due to a \$0.7 million reduction in Private Pay bed revenue being only partially offset by a \$0.1 million increase in Medicare and Medicaid bed revenue. Charges for services in the governmental activities area actually increased by \$0.9 million with \$0.6 million of that being generated by the Landfill Host Benefit Fund to fund the jail expansion project, and the remaining \$0.3 million being generated by the various other governmental activities related funds.

Property tax collections increased \$0.5 million in 2014. Property taxes support governmental activities including employee pension fund contributions.

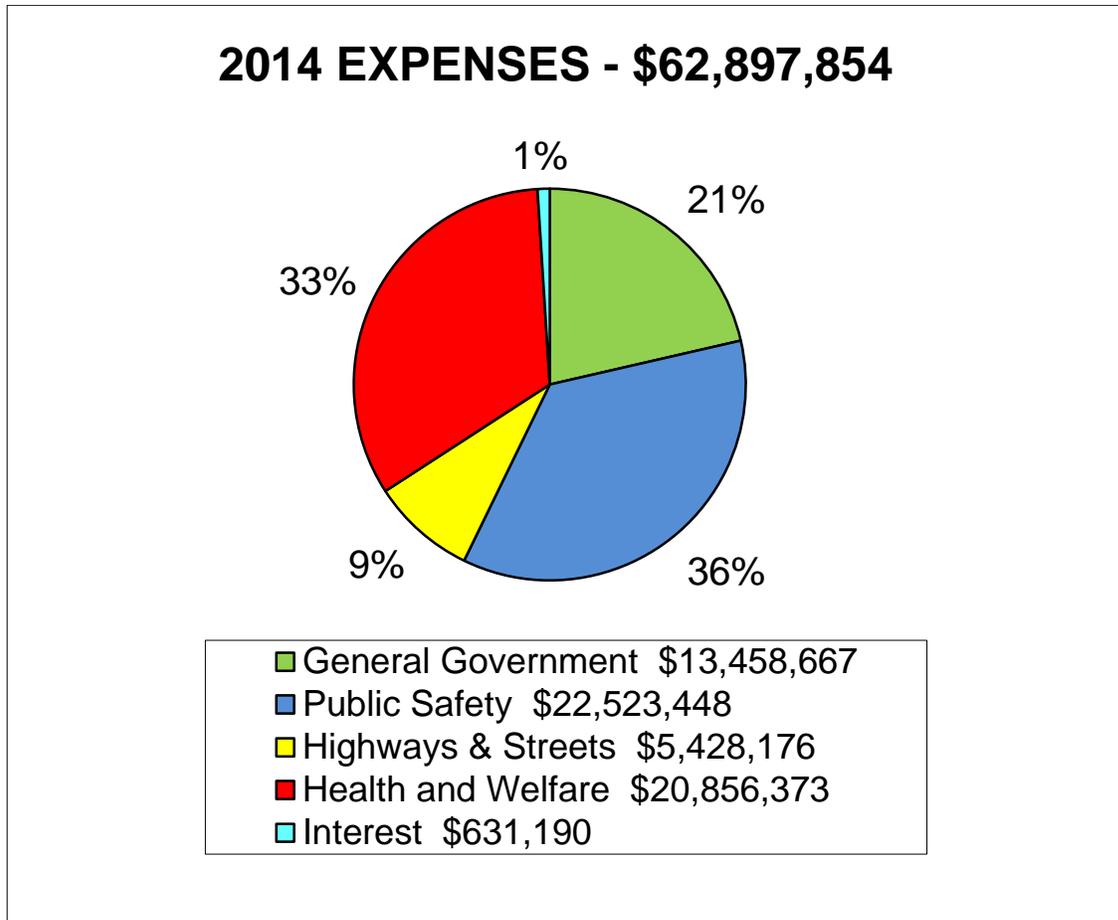
The other taxes classification includes a number of different revenue sources such as sales tax, replacement tax, and games tax. The County no longer receives a share of the State inheritance tax. The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the state with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area, the percentage is 0.25 percent. State-shared sales tax revenues in 2014 were \$5.1 million.

DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are located on the former County Farm and County Home sites located within the City of DeKalb. A portion of the County Farm site sales tax revenues of 1.25 cents per dollar of sales are received and distributed at the rate of 0.75 cents into the County's two Debt Service Funds – the 2010A Build America Bonds Fund receives 81.9% of the 0.75 cents, and the remaining 18.1% of the 0.75 cents is deposited into the 2010B Recovery Zone Economic Development Bonds Fund to fund the required debt service payments. The County Home site sales tax revenues of 1.25 cents per dollar of sales are received and distributed at the rate of 0.75 cents into a designated account for future special projects. Each site also contributes 0.25 cents per dollar of sales into the General Fund and 0.25 per dollar of sales into the Opportunity Fund. This revenue source generated \$1.4 million in 2014 and is classified as intergovernmental revenue.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Between 2013 and 2014, the County's portion of State income tax revenues essentially remained flat, increasing by only a modest \$7,373. Tax Increment Financing District Surplus revenue of \$0.2 million is also classified as intergovernmental revenue.

3. Total County Expenses

The following chart summarizes total DeKalb County expenses for 2014:



DeKalb County's expenses totaled \$62.9 million in 2014 increasing by \$2.5 million or 4.2% from 2013. General Government expenses were up by \$4.3 million or 46.4% from 2013 as a result of two main contributing factors. First, expenses increased by a net amount of approximately \$3.8 million due to the work performed on a major grant project to turn the former Evergreen Village Mobile Home Park into open space to alleviate flooding problems at the park. There were approximately \$5.3 million of expenditures of which almost \$1.5 million was capitalized as land acquisition costs. This project should be completed in 2015 but the majority of the expenses for acquiring the park and providing relocation assistance for the former residents of the park was incurred in 2014. The remaining \$0.5 million increase was the result of normal inflationary cost increases coupled with higher costs for health insurance and pension contributions, as well as increases in depreciation expense.

Highways and Streets expenses decreased by \$1.2 million or 17.9% in 2014 due to several factors. More of the road reconstruction and resurfacing projects in 2014 were capitalized as capital assets than in 2013. This resulted in a larger increase in capital assets and a lower expense for the year. Additionally, some operating costs were substantially lower than in 2013, particularly winter road maintenance material requirements were lower due to the milder winter season, and fuel costs were significantly lower on average than they were last year.

Health and Welfare expenses include the Departments of Public Health, Community Action, Financial Aid, Senior Services, Veteran's Assistance, Community Mental Health, and the DeKalb County Rehab and Nursing Center. Total Health and Welfare expenses for the County in 2014 decreased by \$1.2 million comprised of a \$362,091 (4.8%) decrease in Governmental Activities and an \$854,905 (5.9%) decrease in Business-Type Activities for operations at the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The decrease in Governmental Activities is the net result of a small 2.1% inflationary increase in operating costs for the Department of Public Health offset by decreased funding and assistance provided by Community Mental Health, Senior Services, and Veteran's Assistance. The decrease in Business-Type Activities is primarily the result of the DeKalb County Rehab and Nursing Center experiencing a decrease in workers compensation claims reserves as some pending cases were resolved and safety education efforts were increased, coupled with additional cost decreases achieved as part of efficiency improvements.

Public Safety expenses are now the largest expense group for the County at 36% of total expenses as they surpassed Health and Welfare expenses in 2014. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Services & Disaster Agency, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices. The increase in Public Safety expenses from 2013 to 2014 was \$0.7 million or 3.2% which is due to normal inflationary increases for salaries, health insurance, pension contributions, supplies, etc.

IV. Financial Analysis of the County's Funds

As of December 31, 2014 the governmental funds had a combined fund balance total of \$49.6 million with \$8.0 million being classified as unassigned. The unassigned portion of fund balance is broken down as \$8,007,957 in the General Fund offset by two small Special Revenue Fund deficit fund balances totaling \$13,154 comprised of an \$8,934 deficit in the Law Library Fund and a \$4,220 deficit in the Children's Waiting Room Fund. There is also \$11.5 million that is assigned for Capital Projects and \$603,900 that is assigned to balance the 2015 General Fund budget. Total governmental funds unrestricted fund balances as of December 31, 2014 amount to \$20.1 million which reflects a decrease of \$0.5 million from the prior year.

The total General Fund fund balance of \$8,905,861 is 33.7% of the total 2014 General Fund expenditures of \$26.4 million or 123 days of operating funds. The General Fund fund balance decrease of \$1,518,440 was primarily due to the planned reduction of \$921,100 per the original FY 2014 budget coupled with a \$633,941 reduction in sales tax revenue that the State of Illinois recouped as the result of prior overpayments.

All other governmental funds have combined fund balances of \$40.7 million which is either non-spendable for prepaid items (\$0.1 million), restricted for various purposes (\$29.1 million), or assigned for capital purposes (\$11.5 million).

The County's proprietary funds had combined net positions of \$19.1 million as of December 31, 2014 which is \$1.1 million or 6.1% higher than the 2013 year-end balances. Of this amount \$4.6 million is the net investment in capital assets, \$2.5 million is restricted for debt service or tort and liability purposes, and \$12.0 million is unrestricted. The unrestricted portion increased by \$841,061 or 7.5% over the 2013 year-end balance.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio. All of the County's deposits were covered by either FDIC insurance or collateral at December 31, 2014.

Cash temporarily idle during the year was invested in accordance with the investment policy. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on invested funds. DeKalb County earned investment income of \$172,251 on all funds for the year ended December 31, 2014 compared with \$158,952 in the year ended December 31, 2013. This reflects an increase of \$13,299 or 8.4%. This increase in interest income reflects a slowly improving economy with slightly higher interest rates being offered by financial institutions, as well as higher total fund balances available for investment.

V. General Fund Budgetary Highlights

The following table summarizes the County’s General Fund budget for 2014 including the original budget, the final budget, and actual results:

**Table 3
General Fund Budgetary Highlights
January 1, 2014 through December 31, 2014**

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	18,362,000	18,362,000	17,837,395
Licenses & Permits	114,900	114,900	126,572
Intergovernmental	2,529,200	2,529,200	2,580,797
Charges for Services	4,682,100	4,682,100	4,308,051
Fines and Forfeits	746,500	746,500	747,498
Investment Income	16,000	16,000	23,837
Miscellaneous	<u>133,800</u>	<u>133,800</u>	<u>197,416</u>
Total Revenues	26,584,500	26,584,500	25,821,566
EXPENDITURES AND TRANSFERS			
General Government	6,635,800	6,578,400	6,228,119
Public Safety	19,709,800	20,367,500	19,997,987
Health and Welfare	180,000	180,000	165,591
Transfers Out	1,228,000	1,230,500	1,230,500
Transfers In	<u>(248,000)</u>	<u>(248,000)</u>	<u>(282,191)</u>
Total Expenditures and Transfers	27,505,600	28,108,400	27,340,006
Net Change in Fund Balance	(921,100)	(1,523,900)	(1,518,440)

As can be seen above, General Fund revenues in 2014 were \$762,934 or 2.9% less than the budgeted amount. This amount includes coming in \$524,605 under budget in taxes which was due primarily to the sales tax recoupment by the State during 2014 for overpayments in prior years. The only other General Fund revenue category that had a variance from budget in excess of \$100,000 was charges for services which ended the year \$374,049 under budget due primarily to declining receipts from office fees (\$207,143 under budget) and lower recording fees being collected (\$142,043 under budget). All other charges for services combined accounted for the remaining \$24,863 budget variance.

General Fund expenditures and transfers in 2014 were \$768,394 or 2.7% less than the final budget amount because all departments ended the fiscal year under their final budget amounts for the year with the exception of Elections due to unanticipated election costs incurred in connection with the two elections held in 2014.

VI. Capital Assets

The following schedule reflects the County’s capital asset balances as of December 31, 2014:

**Table 4
Capital Assets
December 31, 2014**

	Governmental Activities		Business-Type Activities		Total Primary Activities	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Land and Land Right of Way	8,013,678	6,535,507	-	-	8,013,678	6,535,507
Buildings	42,735,599	42,645,955	12,182,399	12,182,399	54,917,998	54,828,354
Land Improvements	14,976,715	14,976,715	1,008,989	961,964	15,985,704	15,938,679
Vehicles	4,304,692	3,880,688	-	-	4,304,692	3,880,688
Furniture and Fixtures	-	-	822,890	825,053	822,890	825,053
Equipment	4,704,644	4,646,401	969,268	961,418	5,673,912	5,607,819
Infrastructure	50,348,324	49,618,017	-	-	50,348,324	49,618,017
Intangibles	179,773	143,803	-	-	179,773	143,803
Construction in Progress	<u>3,518,612</u>	<u>313,349</u>	<u>3,992</u>	<u>8,320</u>	<u>3,522,604</u>	<u>321,669</u>
Subtotal	128,782,037	122,760,435	14,987,538	14,939,154	143,769,575	137,699,589
Less:						
Accumulated Depreciation	(49,001,247)	(45,570,208)	(9,004,768)	(8,471,206)	(58,006,015)	(54,041,414)
Total	79,780,790	77,190,227	5,982,770	6,467,948	85,763,560	83,658,175

At year-end, the County’s investment in capital assets for both its governmental and business-type activities was \$85.8 million dollars (net of accumulated depreciation). This represents an increase of \$2.1 million or 2.5% from the December 31, 2013 amount of \$83.7 million. The business-type activities net capital assets decreased by \$0.5 million which was primarily the depreciation costs for the 2014 fiscal year. The \$2.6 million increase in governmental activities net capital assets relates primarily to the land acquired as part of the Evergreen Village Mobile Home Park acquisition via grant funds, the net increase in construction in progress of roads and bridges throughout the County, and all of the other net capital asset additions, the sum total of which was reduced by the annual depreciation costs for governmental activities capital assets.

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

VII. Long-Term Debt

The following table summarizes the County's bonded indebtedness as of December 31, 2014:

**Table 5
Bonded Indebtedness
December 31, 2014**

	Governmental Activities		Business-Type Activities		Totals	
	2014	2013	2014	2013	2014	2013
	2010A Build America Bonds General Obligation Series	8,015,000	8,560,000	-	-	8,015,000
2010B Recovery Zone Economic Development Bonds General Obligation Series	5,970,000	5,970,000	-	-	5,970,000	5,970,000
2005 Lease Revenue Bonds	452,500	666,250	1,357,500	1,998,750	1,810,000	2,665,000
TOTAL	14,437,500	15,196,250	1,357,500	1,998,750	15,795,000	17,195,000

As of December 31, 2014 the County had a total of \$15.8 million in bonded indebtedness outstanding. \$1.8 million of this is from an original bond issue of \$7,155,000 which was sold as a refunding bond issue in 2005. The original 1997 bond issue by the DeKalb County Public Building Commission (PBC) was for the construction of a new Health Facility. These original bonds were sold with an effective date of December 1, 1997, and were retired in full on December 1, 2007. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. The County has abated 75% of its property tax levy for debt service on these bonds every year and has used operating revenues from the DeKalb County Rehab and Nursing Center to pay this abatement.

The remaining \$14.0 million bonded indebtedness outstanding is from two bond issues which were sold in 2010. The first issue is the \$10,030,000 Build America Bonds Series 2010A general obligation alternate revenue source bonds. These bonds financed the renovation and expansion of the Courthouse as well as preliminary design work for the expansion of the County Jail. The 2010B Recovery Zone Economic Development Bonds general obligation alternate revenue source bonds in the amount of \$5,970,000 were used to pay the remaining costs of the renovation and expansion of the Courthouse.

Under current State statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875% of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$49,636,881. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. Accordingly, as of December 31, 2014, DeKalb County's net general obligation bonded debt that is subject to the debt limit was \$0 because lease revenue bonds and alternate revenue source bonds generally do not count against the legal debt limit.

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

VIII. Economic Factors and Next Year's Budget Issues

The taxable assessed valuation for the County decreased by \$135.4 million dollars from the previous year for a new net total of \$1,726,500,218. There is some concern that the commercial and industrial value only makes up about 21.4% of the property tax base which puts a lot of burden on residential property taxpayers who make up about 63.2% of the tax base. The remaining 15.4% of the tax base is comprised of farm land, wind towers, and railroads.

Ongoing efforts are in place, however, to bring increased economic development to the County that will help diversify that tax base. With the continued downturn in the economy, and the slow crawl of the construction industry, development revenue will be limited and future property tax increases will need to be carefully considered. In early 1999, the voters approved a referendum which would limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) the amount generated by new construction for the previous year. This new limitation was effective January 1, 2000 and it first affected the FY 2001 budget which was approved by the County Board in November, 2000. This limiting referendum continues to present significant challenges to the County Board to provide for services as the demand and need for services exceeds the annual allowable increment in property taxes. The County also continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April, 1999.

One of the efforts of the County is participation in the DeKalb County Economic Development Corporation (DCEDC). This partnership of private and public interests works together to facilitate economic development within the County. During 2014, DCEDC targeted attracting new business and industry that could capitalize on distinct advantages and strengths of the County by following a marketing plan promoting assets and opportunities, executing an economic development marketing program, and assisting DeKalb County communities with marketing and promotion efforts, in particular by promoting import/export resources to businesses.

Another targeted goal for DCEDC during 2014 was to continue to identify needed workplace skills and communicating workforce requirements to educational institutions and training providers, as well as promoting labor market skills and occupations. This partnership has been successful over the years as the County recognizes that economic growth can be contagious and that regional efforts are important, as many issues simply cannot be constrained by municipal boundaries, and that various communities can and do benefit from growth in a nearby community.

Along those lines as part of the efforts to attract new business and industry to the County, DCEDC worked closely with the County and six municipalities to submit an enterprise zone application to the State of Illinois during 2014 with the goal of diversifying the County's tax base by attracting more industry and commercial interests to the County. The six municipalities that partnered with the County and DCEDC on this initiative were the Town of Cortland, the City of DeKalb, the City of Genoa, the City of Sandwich, the City of Sycamore, and the Village of Waterman.

Enterprise zones provide tax breaks and other incentives to encourage businesses to move or expand within the zone. Businesses may be eligible for exemption on the sales tax paid on building materials and to receive investment tax credits on qualified property. In addition to the State incentives, each zone tends to offer local incentives as well to enhance business development. Results of the competitive application process will be announced in 2015.

As of this writing, the 2015 financial year is well underway. The next budget to be developed will be the 2016 budget. It will be discussed in the early fall of 2015 for the fiscal year beginning January 1, 2016. The problems that were faced with the 2015 budget are anticipated to be at the forefront of the 2016 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns.

There was a 10.9% premium increase in health insurance rates effective January, 2014, and a 3.6% increase effective for 2015. The County offered a High Deductible Health Plan (HDHP) in addition to the PPO plan for 2014, and continued to do so in 2015. Employee participation in the HDHP plan was relatively low with only 10.5% of employees participating in the plan for 2014. The County did provide an incentive to entice employees towards the HDHP plan with an employer contribution to their individual Health Savings Accounts for 2014 in the amounts of \$1,352 for single coverage and \$3,068 for family coverage. This incentive continues into 2015 with the amounts ranging from \$1,296 for single coverage to \$3,096 for the family coverage.

During 2015, the County will continue with its jail expansion planning that has been several years in the making and for which funding was approved as part of the \$10,030,000 Build America Bonds Series 2010A general obligation alternate revenue source bonds. A portion of this bond issue was to finance preliminary design work for the expansion of the County Jail. It is anticipated that landfill host benefit fees will be used to finance the construction and operation of the expanded jail, however, additional sources of revenue will most likely need to be dedicated to the project in order to address all of the critical needs identified with current jail operations.

Overall, the challenge of providing the best services with the best staff, and keeping costs in line with available revenues, continues to be the goal of the County Board and the financial management of the County.

IX. Request for Information

This financial report is designed to provide our citizens, customers, investors, and creditors with a general overview of the County's finances, and to demonstrate the County's accountability for the funds it receives. Questions concerning this report or requests for additional financial information should be directed to Peter J. Stefan, Finance Director, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, Illinois 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2014

	Primary Government			Component
	Governmental	Business-Type	Total	Forest Preserve
	Activities	Activities		District
ASSETS				
Cash and investments	\$ 61,126,740	\$ 4,208,791	\$ 65,335,531	\$ 6,450,838
Receivables, net of allowance where applicable				
Property taxes	21,155,000	-	21,155,000	1,485,000
Accounts	2,584,615	3,826,783	6,411,398	29,405
Accrued interest	7,279	351	7,630	351
Other	83,982	-	83,982	-
Prepaid items	418,998	182,239	601,237	4,048
Inventory	-	14,538	14,538	-
Due from other governments	690,858	-	690,858	-
Restricted assets				
Cash and investments	81,766	245,299	327,065	-
Capital assets				
Not depreciated	11,532,290	3,992	11,536,282	3,984,385
Depreciated (net of accumulated depreciation)	68,248,500	5,978,778	74,227,278	546,689
Total assets	165,930,028	14,460,771	180,390,799	12,500,716
LIABILITIES				
Accounts payable	4,187,732	732,438	4,920,170	25,305
Retainage payable	2,312	-	2,312	-
Accrued payroll	1,017,184	318,868	1,336,052	15,376
Accrued interest payable	26,876	4,670	31,546	-
Claims payable	1,252,012	435,434	1,687,446	-
Due to others	22,314	-	22,314	-
Unearned revenue	964,654	-	964,654	-
Noncurrent liabilities				
Due within one year	1,001,344	762,511	1,763,855	-
Due in more than one year	15,563,831	1,115,411	16,679,242	45,752
Total liabilities	24,038,259	3,369,332	27,407,591	86,433
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	21,155,000	-	21,155,000	1,485,000
Total deferred inflows of resources	21,155,000	-	21,155,000	1,485,000
Total liabilities and deferred inflows of resources	45,193,259	3,369,332	48,562,591	1,571,433
NET POSITION				
Net investment in capital assets	65,570,967	4,598,653	70,169,620	4,531,074
Restricted for				
Debt service	1,500,926	240,629	1,741,555	-
Retirement	553,390	-	553,390	-
Public buildings	4,244,350	-	4,244,350	-
Specific purpose	1,443,092	-	1,443,092	1,345,702
Public safety	2,407,624	-	2,407,624	-
Highways and streets	12,595,833	-	12,595,833	-
Health and welfare	6,351,364	-	6,351,364	-
Tort and liability	2,222,516	-	2,222,516	-
Unrestricted	23,846,707	6,252,157	30,098,864	5,052,507
TOTAL NET POSITION	\$ 120,736,769	\$ 11,091,439	\$ 131,828,208	\$ 10,929,283

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2014

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 13,458,667	\$ 2,365,911	\$ 114,560	\$ 5,357,477
Public safety	22,523,448	5,296,947	756,160	68,681
Highways and streets	5,428,176	1,086,723	1,945,894	35,088
Health and welfare	7,220,850	1,561,564	2,199,645	663,105
Interest	631,190	-	229,581	-
Total governmental activities	49,262,331	10,311,145	5,245,840	6,124,351
Business-Type Activities				
Nursing home	13,635,523	14,022,311	-	26,053
Total business-type activities	13,635,523	14,022,311	-	26,053
TOTAL PRIMARY GOVERNMENT	\$ 62,897,854	\$ 24,333,456	\$ 5,245,840	\$ 6,150,404
COMPONENT UNIT				
Forest Preserve District	\$ 883,857	\$ 18,800	\$ -	\$ -

	Net (Expense) Revenue and Change in Net Position			Component
	Primary Government			Unit
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	\$ (5,620,719)	\$ -	\$ (5,620,719)	\$ -
	(16,401,660)	-	(16,401,660)	-
	(2,360,471)	-	(2,360,471)	-
	(2,796,536)	-	(2,796,536)	-
	(401,609)	-	(401,609)	-
	(27,580,995)	-	(27,580,995)	-
	-	412,841	412,841	-
	-	412,841	412,841	-
	(27,580,995)	412,841	(27,168,154)	-
	-	-	-	(865,057)
General Revenues				
Taxes				
Property	20,911,337	-	20,911,337	1,468,997
Replacement	610,716	-	610,716	16,584
Sales	5,050,228	-	5,050,228	-
Other	2,368	-	2,368	-
Intergovernmental	3,187,095	-	3,187,095	17,799
Investment income	142,752	29,499	172,251	18,277
Miscellaneous	311,695	5,314	317,009	102,080
Gain on disposal of capital assets	28,240	-	28,240	-
Transfers	73,000	(73,000)	-	-
Total	30,317,431	(38,187)	30,279,244	1,623,737
CHANGE IN NET POSITION	2,736,436	374,654	3,111,090	758,680
NET POSITION, JANUARY 1, 2014	118,000,333	10,716,785	128,717,118	10,170,603
NET POSITION, DECEMBER 31, 2014	\$ 120,736,769	\$ 11,091,439	\$ 131,828,208	\$ 10,929,283

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2014

	General	FEMA Grant Evergreen Village	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 8,054,704	\$ 315,602	\$ 42,913,681	\$ 51,283,987
Receivables				
Property taxes	12,625,000	-	7,850,000	20,475,000
Accounts	1,715,147	-	854,014	2,569,161
Accrued interest	2,048	-	2,915	4,963
Other	54,030	-	29,952	83,982
Prepaid items	294,004	-	100,970	394,974
Due from other funds	412,027	-	265,293	677,320
Due from other governments	45,943	-	644,915	690,858
Restricted assets				
Cash and investments	-	-	81,766	81,766
TOTAL ASSETS	\$ 23,202,903	\$ 315,602	\$ 52,743,506	\$ 76,262,011

	General	FEMA Grant Evergreen Village	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 829,289	\$ 62,583	\$ 3,206,745	\$ 4,098,617
Retainage payable	-	-	2,312	2,312
Accrued payroll	773,484	-	243,700	1,017,184
Due to others	13,018	9,296	-	22,314
Due to other funds	3,240	100,000	536,080	639,320
Unearned revenue	53,011	141,404	242,997	437,412
Total liabilities	1,672,042	313,283	4,231,834	6,217,159
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	12,625,000	-	7,850,000	20,475,000
Total deferred inflows of resources	12,625,000	-	7,850,000	20,475,000
Total liabilities and deferred inflows of resources	14,297,042	313,283	12,081,834	26,692,159
FUND BALANCES				
Nonspendable - prepaid items	294,004	-	100,970	394,974
Restricted for debt service	-	-	1,500,926	1,500,926
Restricted for retirement	-	-	553,390	553,390
Restricted for public buildings	-	-	4,244,350	4,244,350
Restricted for specific purpose	-	-	1,443,092	1,443,092
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	-	2,319	6,349,045	6,351,364
Unrestricted				
Assigned for subsequent year budget	603,900	-	-	603,900
Assigned for capital purposes	-	-	11,479,596	11,479,596
Unassigned				
General Fund	8,007,957	-	-	8,007,957
Special revenue funds	-	-	(13,154)	(13,154)
Total fund balances	8,905,861	2,319	40,661,672	49,569,852
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 23,202,903	\$ 315,602	\$ 52,743,506	\$ 76,262,011

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 49,569,852
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	79,780,790
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(14,437,500)
Interest payable	(26,876)
Compensated absences	(2,000,937)
Net other postemployment benefit obligation	(117,865)
Unamortized bond premium	(8,873)
The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>7,978,178</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 120,736,769</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	General	FEMA Grant Evergreen Village	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 17,837,395	\$ -	\$ 7,853,281	\$ 25,690,676
Licenses and permits	126,572	-	528,298	654,870
Intergovernmental	2,580,797	5,313,967	7,672,697	15,567,461
Charges for services	4,308,051	-	3,384,593	7,692,644
Fines and forfeits	747,498	-	205,790	953,288
Investment income	23,837	1,031	117,884	142,752
Miscellaneous	197,416	1,208	113,237	311,861
Total revenues	25,821,566	5,316,206	19,875,780	51,013,552
EXPENDITURES				
Current				
General government	6,228,119	5,313,887	2,053,647	13,595,653
Public safety	19,997,987	-	1,618,777	21,616,764
Highways and streets	-	-	8,319,116	8,319,116
Health and welfare	165,591	-	6,706,185	6,871,776
Debt service				
Principal	-	-	758,750	758,750
Interest and fiscal charges	-	-	636,794	636,794
Capital outlay	-	-	727,842	727,842
Total expenditures	26,391,697	5,313,887	20,821,111	52,526,695
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(570,131)	2,319	(945,331)	(1,513,143)

	General	FEMA Grant Evergreen Village	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	\$ -	\$ -	\$ 86,771	\$ 86,771
Transfers in	282,191	-	2,625,807	2,907,998
Transfers (out)	(1,230,500)	-	(1,504,604)	(2,735,104)
Total other financing sources (uses)	(948,309)	-	1,207,974	259,665
NET CHANGE IN FUND BALANCES	(1,518,440)	2,319	262,643	(1,253,478)
FUND BALANCES, JANUARY 1, 2014	10,424,301	-	40,399,029	50,823,330
FUND BALANCES, DECEMBER 31, 2014	<u>\$ 8,905,861</u>	<u>\$ 2,319</u>	<u>\$ 40,661,672</u>	<u>\$ 49,569,852</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

**NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS** \$ (1,253,478)

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

Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities 6,650,046

The change in interest payable and repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities 764,354

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

Depreciation (3,994,981)
Loss on disposal of capital assets (64,502)
Change in compensated absences (3,944)
Change in net other postemployment benefit obligation (79,659)

The change in net position of certain activities of internal service funds is reported with governmental activities 718,600

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 2,736,436

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2014

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 4,208,791	\$ 9,842,753
Receivables		
Property taxes	-	680,000
Accounts	3,826,783	15,454
Accrued interest	351	2,316
Prepaid expenses	182,239	24,024
Due from other funds	-	3,240
Inventory	14,538	-
Restricted assets		
Cash and investments	245,299	-
	8,478,001	10,567,787
NONCURRENT ASSETS		
None	-	-
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	5,978,778	-
	5,982,770	-
Total capital assets	5,982,770	-
Total assets	14,460,771	10,567,787

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUNDS

December 31, 2014

	Business- Type Activities	Governmental Activities
		Internal
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 732,438	\$ 63,054
Accrued payroll	318,868	-
Claims payable	435,434	1,252,012
Flexible benefit payable	-	26,061
Due to other funds	-	41,240
Unearned revenue	-	527,242
Compensated absences payable	98,761	-
Liabilities payable from restricted assets		
Interest payable	4,670	-
Revenue bonds payable	663,750	-
	<hr/>	<hr/>
Total current liabilities	2,253,921	1,909,609
NONCURRENT LIABILITIES		
Compensated absences payable	395,044	-
Revenue bonds payable	720,367	-
	<hr/>	<hr/>
Total noncurrent liabilities	1,115,411	-
	<hr/>	<hr/>
Total liabilities	3,369,332	1,909,609
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes	-	680,000
	<hr/>	<hr/>
Total deferred inflows of resources	-	680,000
	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	3,369,332	2,589,609
NET POSITION		
Net investment in capital assets	4,598,653	-
Restricted for debt service	240,629	-
Restricted for tort and liability	-	2,222,516
Unrestricted	6,252,157	5,755,662
	<hr/>	<hr/>
TOTAL NET POSITION	\$ 11,091,439	\$ 7,978,178
	<hr/>	<hr/>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 14,022,311	\$ 6,127,892
OPERATING EXPENSES		
Administration	1,471,789	-
Operations	11,524,055	6,220,550
Depreciation	554,333	-
Total operating expenses	13,550,177	6,220,550
OPERATING INCOME (LOSS)	472,134	(92,658)
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	-	883,975
Settlements	-	186
Investment income	29,499	26,991
Loss on disposal of capital assets	(358)	-
Other income	5,314	-
Interest expense	(84,988)	-
Total non-operating revenues (expenses)	(50,533)	911,152
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	421,601	818,494
TRANSFERS		
Transfers in	-	106
Transfers (out)	(73,000)	(100,000)
Total transfers	(73,000)	(99,894)
CONTRIBUTIONS	26,053	-
CHANGE IN NET POSITION	374,654	718,600
NET POSITION, JANUARY 1, 2014	10,716,785	7,259,578
NET POSITION, DECEMBER 31, 2014	\$ 11,091,439	\$ 7,978,178

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2014

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 13,612,968	\$ 1,518,631
Receipts from interfund service transactions	-	4,714,473
Payments to suppliers	(4,438,038)	(5,106,117)
Payments to employees	(8,684,254)	-
	<hr/>	<hr/>
Net cash from operating activities	490,676	1,126,987
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	(73,000)	(61,894)
Receipt of settlements	-	186
Receipt of general property taxes	-	883,975
	<hr/>	<hr/>
Net cash from noncapital financing activities	(73,000)	822,267
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(100,433)	-
Payment on revenue bonds	(641,250)	-
Payments for capital acquisition	(69,514)	-
	<hr/>	<hr/>
Net cash from capital and related financing activities	(811,197)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	29,365	39,671
	<hr/>	<hr/>
Net cash from investing activities	29,365	39,671
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		
	(364,156)	1,988,925
CASH AND CASH EQUIVALENTS, JANUARY 1, 2014		
	4,818,246	7,853,828
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2014	\$ 4,454,090	\$ 9,842,753
	<hr/>	<hr/>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2014

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 472,134	\$ (92,658)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	554,333	-
Receipts of miscellaneous income	5,314	-
Receipts of donations	26,053	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(440,710)	(9,659)
Prepaid expenses	(12,919)	(4,008)
Inventory	285	-
Accounts payable	68,671	22,485
Accrued payroll	(5,321)	-
Claims payable	(192,125)	1,095,956
Unearned revenue	-	114,871
Compensated absences payable	14,961	-
NET CASH FROM OPERATING ACTIVITIES	\$ 490,676	\$ 1,126,987

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2014

	Agency Funds
ASSETS	
Cash and investments	\$ 6,095,543
Receivables	
Accounts	<u>99,901</u>
TOTAL ASSETS	<u><u>\$ 6,195,444</u></u>
LIABILITIES	
Due to others	<u>\$ 6,195,444</u>
TOTAL LIABILITIES	<u><u>\$ 6,195,444</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

b. Component Units and Related Organizations

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Component Units and Related Organizations (Continued)

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

DeKalb County Nursing Home Foundation
Emergency Telephone Systems Board
Natural Resources Education Foundation Board
DeKalb County Cooperative Extension Board
Housing Authority of DeKalb County
Fairdale Street Lighting District
DeKalb Sanitary District
Various fire protection districts within the County
Various cemetery associations within the County
Various drainage districts within the County

c. Fund Accounting

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting (Continued)

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

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

d. Government-Wide and Fund Financial Statements

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

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

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

The County reports the following major governmental funds:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The FEMA Grant Evergreen Village Fund accounts for revenues and expenditures associated with the acquisition and demolition of the Evergreen Village mobile home park. Funding is provided entirely by Federal and state grants.

The County reports the following major enterprise fund:

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

The County reports the following internal service funds:

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

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

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

“Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues, except for sales tax which use a 90-day period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

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

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

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

f. Cash and Investments

Cash and Cash Equivalents

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Cash and Investments (Continued)

Investments

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

g. Interfund Receivables/Payables

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

h. Prepaid Items/Expenses

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

i. Inventories

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

j. Restricted Assets

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

k. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, right of ways, bridges, storm sewer), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as individual assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year, except for infrastructure, where the cost must be greater than \$20,000, computers, where the cost must be greater than \$30,000 and land improvements, where the cost must be greater than \$50,000. The DeKalb County Nursing Home, an enterprise fund, uses a threshold of \$2,500.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

l. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2014 but have yet to be paid out is reported as expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations

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

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

n. Fund Balances/Net Position

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose, or externally imposed by outside entities or from enabling legislation adopted by the County.

Committed fund balance is constrained by formal actions of the County's Board, which is considered the County's highest level of decision-making authority. Formal actions include ordinances approved by the County Board. Assigned fund balance represents amounts constrained by the County's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the County Chief Financial Officer as specified by the County's fund balance policy. Any residual fund balance in the General Fund, including fund balance targets and any deficit fund balance of any other governmental fund is reported as unassigned. The County has a target fund balance in the General Fund of 28% of expenditures.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Fund Balances/Net Position (Continued)

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

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

o. Interfund Transactions

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

p. Patient Service Revenue

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

Revenue under third party payer agreements is subject to audit and retroactive adjustment. Provisions for estimated third party payer settlements are provided in the period the related services are rendered.

Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

q. Deferred Outflows/Inflows of Resources

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

r. Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

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

It is the policy of the County to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio.

The primary objective of the policy is legality, safety (preservation of capital and protection of investment principal), liquidity and yield.

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent or in a single institution collateral pool. All of the County's deposits were covered by either FDIC or collateral at December 31, 2014.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

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

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

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

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2013 attached as an enforceable lien on January 1, 2013, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2014, and were payable in two installments on or about June 1, 2014 and September 1, 2014. The County collects such taxes and remits them periodically.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2014 tax levy has been recorded as receivable and deferred revenue on the financial statements.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 4,971,061	\$ 1,478,171	\$ -	\$ 6,449,232
Land right of way	1,564,446	-	-	1,564,446
Construction in progress	313,349	3,490,774	285,511	3,518,612
Total capital assets not being depreciated	<u>6,848,856</u>	<u>4,968,945</u>	<u>285,511</u>	<u>11,532,290</u>
Capital assets being depreciated				
Land improvements	14,976,715	-	-	14,976,715
Buildings and improvements	42,645,955	89,644	-	42,735,599
Vehicles	3,880,688	984,152	560,148	4,304,692
Equipment	4,646,401	126,539	68,296	4,704,644
Intangibles	143,803	35,970	-	179,773
Infrastructure	49,618,017	730,307	-	50,348,324
Total capital assets being depreciated	<u>115,911,579</u>	<u>1,966,612</u>	<u>628,444</u>	<u>117,249,747</u>
Less accumulated depreciation for				
Land improvements	704,091	747,448	-	1,451,539
Buildings and improvements	14,671,560	1,160,935	-	15,832,495
Vehicles	2,630,100	345,887	498,875	2,477,112
Equipment	3,258,131	211,188	65,067	3,404,252
Intangibles	54,552	5,250	-	59,802
Infrastructure	24,251,774	1,524,273	-	25,776,047
Total accumulated depreciation	<u>45,570,208</u>	<u>3,994,981</u>	<u>563,942</u>	<u>49,001,247</u>
Total capital assets being depreciated, net	<u>70,341,371</u>	<u>(2,028,369)</u>	<u>64,502</u>	<u>68,248,500</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 77,190,227</u>	<u>\$ 2,940,576</u>	<u>\$ 350,013</u>	<u>\$ 79,780,790</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 8,320	\$ -	\$ 4,328	\$ 3,992
Total capital assets not being depreciated	8,320	-	4,328	3,992
Capital assets being depreciated				
Improvements	961,964	47,025	-	1,008,989
Buildings	12,182,399	-	-	12,182,399
Furniture and fixtures	825,053	-	2,163	822,890
Equipment	961,418	26,817	18,967	969,268
Total capital assets being depreciated	14,930,834	73,842	21,130	14,983,546
Less accumulated depreciation for				
Improvements	487,618	66,281	-	553,899
Buildings	6,484,229	446,103	-	6,930,332
Furniture and fixtures	766,839	15,972	1,804	781,007
Equipment	732,520	25,977	18,967	739,530
Total accumulated depreciation	8,471,206	554,333	20,771	9,004,768
Total capital assets being depreciated, net	6,459,628	(480,491)	359	5,978,778
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 6,467,948	\$ (480,491)	\$ 4,687	\$ 5,982,770

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 956,976
Public safety	830,865
Health and welfare	365,090
Highway and streets	1,842,050
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 3,994,981

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Beginning Balances	Increases	Decreases	Ending Balances	Current Portions
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,996,993	\$ 203,643	\$ 199,699	\$ 2,000,937	\$ 200,094
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	666,250	-	213,750	452,500	221,250
General obligation alternate revenue source bonds					
Taxable Series 2010A	8,560,000	-	545,000	8,015,000	580,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	13,309	-	4,436	8,873	-
*Other postemployment benefit	38,206	79,659	-	117,865	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 17,244,758	\$ 283,302	\$ 962,885	\$ 16,565,175	\$ 1,001,344
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 478,844	\$ 110,729	\$ 95,768	\$ 493,805	\$ 98,761
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,998,750	-	641,250	1,357,500	663,750
Unamortized bond premium	39,926	-	13,309	26,617	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 2,517,520	\$ 110,729	\$ 750,327	\$ 1,877,922	\$ 762,511

* This liability generally retired by the General Fund.

Lease Obligations

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

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

Fiscal Year	2005 Lease Revenue Bonds		
	Principal	Interest	Total
2015	\$ 885,000	\$ 74,712	\$ 959,712
2016	925,000	39,313	964,313
TOTAL	\$ 1,810,000	\$ 114,025	\$ 1,924,025

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

Fiscal Year	Lease Payments
2015	\$ 967,012
2016	969,656
Total lease payments	1,936,668
Less interest and expenses	(126,668)
NET LEASE RECEIVABLE	\$ 1,810,000

General Obligation Alternate Revenue Source Bonds

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Alternate Revenue Source Bonds (Continued)

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

The General Obligation Alternate Revenue Source Taxable Bonds Series 2010A and 2010B, maturing through January 1, 2029, are payable from a pledge of sales taxes, host community fees and bond subsidy payments from the United States Treasury Department, with a remaining total pledge of \$20,089,165 as of December 31, 2014. The current year principal and interest payment of \$1,163,618 was 20.84% of the total pledged revenue of \$5,583,941.

Debt service to maturity on the bonds is as follows:

Fiscal Year Ending	Series 2010A Build America Bonds			Series 2010B Economic Recovery Zone Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2015	\$ 580,000	\$ 297,555	\$ 877,555	\$ -	\$ 310,108	\$ 310,108
2016	615,000	284,157	899,157	-	310,108	310,108
2017	655,000	268,598	923,598	-	310,108	310,108
2018	700,000	249,406	949,406	-	310,108	310,108
2019	745,000	226,726	971,726	-	310,108	310,108
2020	790,000	200,353	990,353	-	310,108	310,108
2021	845,000	170,412	1,015,412	-	310,108	310,108
2022	900,000	136,696	1,036,696	-	310,108	310,108
2023	960,000	98,986	1,058,986	-	310,108	310,108
2024	1,020,000	56,842	1,076,842	-	310,108	310,108
2025	205,000	10,024	215,024	885,000	310,108	1,195,108
2026	-	-	-	1,160,000	266,832	1,426,832
2027	-	-	-	1,230,000	207,788	1,437,788
2028	-	-	-	1,310,000	143,950	1,453,950
2029	-	-	-	1,385,000	74,652	1,459,652
TOTAL	\$ 8,015,000	\$ 1,999,755	\$ 10,014,755	\$ 5,970,000	\$ 4,104,410	\$ 10,074,410

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

Due from/to other funds at December 31, 2014 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
FEMA Grant Evergreen Village	\$ 100,000	\$ -
Nonmajor Governmental	270,787	-
Internal Service	41,240	3,240
FEMA Grant Evergreen Village		
General	-	100,000
Nonmajor Governmental		
General	-	270,787
Nonmajor Governmental	265,293	265,293
Internal Service		
General	3,240	41,240
TOTAL	<u>\$ 680,560</u>	<u>\$ 680,560</u>

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

- \$100,000 due from the FEMA Grant Evergreen Village Fund to the General Fund for operating costs. Repayment is expected within one year.
- \$100,000 due from the Evergreen Village Operations Fund (Nonmajor Governmental) to the General Fund for operating costs. Repayment is expected within one year.
- \$159,786 due from the Transportation Grant Fund (Nonmajor Governmental) to the General Fund for operating costs. Repayment is expected within one year.
- \$220,363 due from the Federal Highway Matching Fund (Nonmajor Governmental) to the Engineering Fund for previously incurred costs. Repayment is expected within one year.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

Transfers from/to other funds at December 31, 2014 consist of the following:

	Transfer From	Transfer To
General		
Nonmajor Governmental	\$ 182,191	\$ 1,230,500
Internal Service	100,000	-
Nursing Home		
Nonmajor Governmental	-	73,000
Nonmajor Governmental		
General	1,230,500	182,191
Nursing Home	73,000	-
Nonmajor Governmental	1,322,307	1,322,307
Internal Service	-	106
Internal Service		
General	-	100,000
Nonmajor Governmental	106	-
TOTAL	\$ 2,908,104	\$ 2,908,104

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

- \$1,230,500 was transferred from the General Fund to the nonmajor governmental funds, consisting of \$399,000 transferred to the Health Fund for FICA/IMRF costs. \$341,500 was transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$275,000 was transferred to the Aid to Bridges Fund for a bridge replacement project. \$150,000 was transferred to the Court Security Fund for operating costs. \$50,000 was transferred to the Public Building Maintenance Fund for renewal and replacement costs related to the Community Outreach Building Fund. \$12,000 was transferred to the History Room Fund that is used for a small salary and benefits for a part-time director. \$3,000 was transferred to the Children’s Waiting Room Fund for operating costs. These transfers will not be repaid.

As of December 31, 2014, the Law Library Fund and Children’s Waiting Room Fund had deficit fund balances of \$8,934 and \$4,220, respectively.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT

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

The County is also exposed to risks of loss relating to medical insurance claims of its employees. Effective January 1, 2014, the County discontinued its commercial health insurance policies and became self-insured for health insurance. The County has entered into specific and aggregate stop loss policies limiting the County's exposure to \$95,000 per covered person and approximately \$5,000,000 in aggregate. The County has established a Medical Insurance Fund (an internal service fund) to account for its medical insurance claims. Each participating fund makes payments to the internal service fund. Such payments are displayed on the fund financial statements as revenues and expenditures/expenses (quasi-external transactions).

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

Claims payable, including claims incurred, but not reported, are based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund, Medical Insurance Fund and the Nursing Home Fund at December 31, 2014.

Changes in the Tort and Liability Insurance Fund, Medical Insurance Fund and Nursing Home Fund claims payable in fiscal year 2014 and 2013 were:

Fiscal Year Ended December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year Ended December 31,
2014	\$ 783,615	\$ 6,017,873	\$ 5,114,042	\$ 1,687,446
2013	549,256	403,318	168,959	783,615

8. CONTINGENT LIABILITIES

a. Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the County. The range of potential exposure faced by the County from these lawsuits is estimated from \$1,375,000 to \$1,630,000.

b. Grants

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

c. Property Tax Appeals

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

9. EMPLOYEE RETIREMENT SYSTEMS

The County contributes to three agent multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund (IMRF - District) and the Sheriff's Law Enforcement Personnel (also administered by IMRF). Information related to the participation of the Forest Preserve District in the IMRF - District plan can be obtained from the separately issued financial statements of the District.

The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and supplementary information for the plan as a whole, but not by individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

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

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

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

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution for the year ended December 31, 2014 was 11.75% of covered payroll which was equal to the required contribution rate.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits.

For Tier 1 employees, having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2.5% of their final rate of earnings, for each year of credited service up to 32 years or 80% of their final rate of earnings. For those SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

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

SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution for the year ended December 31, 2014 was 22.15% of covered payroll which was equal to the required contribution rate.

b. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Actuarial valuation date	December 31, 2012	December 31, 2012
Actuarial cost method	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	29 Years, Open	29 Years, Open

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Significant actuarial assumptions		
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 10.00%	.40% to 10.00%

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

	Calendar Year	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2012	\$ 2,039,589	\$ 1,505,278
	2013	2,108,638	1,632,830
	2014	2,063,963	1,707,976
Actual contribution	2012	\$ 2,039,589	\$ 1,505,278
	2013	2,108,638	1,632,830
	2014	2,063,963	1,707,976
Percentage of APC contributed	2012	100.00%	100.00%
	2013	100.00%	100.00%
	2014	100.00%	100.00%
Net pension obligation (NPO)	2012	\$ -	\$ -
	2013	-	-
	2014	-	-

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Funded Status

The funded status of the plans as of December 31, 2014 is based on actuarial valuations performed as of December 31, 2014 for IMRF and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9b.

	Illinois Municipal Retirement	Sheriff's Law Enforcement Personnel
Actuarial accrued liability (AAL)	\$ 53,084,651	\$ 31,512,709
Actuarial value of plan assets	43,551,465	21,439,213
Unfunded actuarial accrued liability (UAAL)	9,533,186	10,073,496
Funded ratio (actuarial value of plan assets/AAL)	82.04%	68.03%
Covered payroll (active plan members)	\$ 17,565,641	\$ 7,710,951
UAAL as a percentage of covered payroll	54.27%	130.64%

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

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County is required by ILCS to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF. Retiree participants electing those benefits are required to contribute \$592 to \$992 monthly for single coverage, \$1,504 to \$1,786 for retiree and spouse coverage, and \$1,176 to \$2,288 monthly for family coverage which is equal to the premium for the coverage.

b. Benefits Provided

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

c. Membership

At December 31, 2014, membership consisted of:

	<u>County</u>
Retirees and beneficiaries currently receiving benefits	8
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>286</u>
TOTAL	<u><u>294</u></u>
Participating employers	<u><u>1</u></u>

d. Funding Policy

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

e. Annual OPEB Costs and Net OPEB Obligation

The County's annual OPEB costs, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation are as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
December 31, 2012	\$ 56,378	\$ 53,712	95.27%	\$ 17,982
December 31, 2013	68,608	48,384	70.52%	38,206
December 31, 2014	120,437	40,778	33.86%	117,865

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

The net OPEB obligation as of December 31, 2014 was calculated as follows:

	<u>County</u>
Annual required contribution	\$ 120,374
Interest on net OPEB obligation	1,337
Adjustment to annual required contribution	<u>(1,274)</u>
Annual OPEB cost	120,437
Contributions made	<u>40,778</u>
Increase in net OPEB obligation	79,659
Net OPEB obligation, beginning of year	<u>38,206</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 117,865</u></u>

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2014 was as follows:

Actuarial accrued liability (AAL)	\$ 1,384,904
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,384,904
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 26,494,235
UAAL as a percentage of covered payroll	5.23%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality and the healthcare cost trend.

Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

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

In the December 31, 2014 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 3.5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2014 was 30 years.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT

Summary of Significant Accounting Policies

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

a. Reporting Entity

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

11. DEKALB COUNTY FOREST PRESERVE DISTRICT

Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation

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

c. Government-Wide and Fund Financial Statements

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

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

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

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

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

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

e. Cash and Investments

Cash

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

Investments

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

f. Receivables and Payables

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

g. Prepaid Items/Expenses

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

h. Capital Assets

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

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

h. Capital Assets (Continued)

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

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

i. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2014, but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements.

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

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

j. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations, if any, are reported as liabilities in the governmental activities column.

k. Fund Balances/Net Position

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

k. Fund Balances/Net Position (Continued)

Additionally, if different levels of unrestricted funds are available for spending the District considers committed funds to be expended first followed by assigned funds and then unassigned funds.

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

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

l. Deferred Outflows/Inflows of Resources

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

m. Use of Estimates

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



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 18,362,000	\$ 18,362,000	\$ 17,837,395
Licenses and permits	114,900	114,900	126,572
Intergovernmental	2,529,200	2,529,200	2,580,797
Charges for services	4,682,100	4,682,100	4,308,051
Fines and forfeits	746,500	746,500	747,498
Investment income	16,000	16,000	23,837
Miscellaneous	133,800	133,800	197,416
Total revenues	26,584,500	26,584,500	25,821,566
EXPENDITURES			
General government	6,635,800	6,578,400	6,228,119
Public safety	19,709,800	20,367,500	19,997,987
Health and welfare	180,000	180,000	165,591
Total expenditures	26,525,600	27,125,900	26,391,697
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	58,900	(541,400)	(570,131)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	20,000	20,000	20,000
Court automation	5,000	5,000	5,000
Health	8,000	8,000	8,000
GIS Development	15,000	15,000	15,000
Special projects	-	-	30,000
DUI	45,000	45,000	45,000
Mental health	40,000	40,000	44,191
Tort and liability insurance	100,000	100,000	100,000
Probation	5,000	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(399,000)	(399,000)	(399,000)
History room	(12,000)	(12,000)	(12,000)
Court security	(150,000)	(150,000)	(150,000)
Aid to bridges	(275,000)	(275,000)	(275,000)
Children's waiting room	(3,000)	(3,000)	(3,000)
Asset replacement	(339,000)	(341,500)	(341,500)
Total other financing sources (uses)	(980,000)	(982,500)	(948,309)
NET CHANGE IN FUND BALANCE	\$ (921,100)	\$ (1,523,900)	(1,518,440)
FUND BALANCE, JANUARY 1, 2014			10,424,301
FUND BALANCE, DECEMBER 31, 2014			\$ 8,905,861

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 3,000,000	\$ 3,000,000	\$ 5,313,967
State grants	1,000,000	1,000,000	-
Investment income	-	-	1,031
Miscellaneous	-	-	1,208
Total revenues	4,000,000	4,000,000	5,316,206
EXPENDITURES			
General government			
Capital improvements			
Land acquisition	261,000	1,511,000	1,474,730
Demolition	201,000	201,000	115,607
Relocation costs	1,541,000	1,541,000	158,721
Mobile home purchase	1,897,000	1,897,000	1,810,785
Replacement housing	-	-	1,527,202
Total capital improvements	3,900,000	5,150,000	5,087,045
Commodities and services			
Public notices	1,000	1,000	335
Professional services	99,000	227,000	225,183
Insurance premium	-	2,000	1,078
Total commodities and services	100,000	230,000	226,596
Supplies and materials			
Supplies	-	-	246
Total supplies and materials	-	-	246
Total expenditures	4,000,000	5,380,000	5,313,887
NET CHANGE IN FUND BALANCE	\$ -	\$ (1,380,000)	2,319
FUND BALANCE, JANUARY 1, 2014			-
FUND BALANCE, DECEMBER 31, 2014			\$ 2,319

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2014

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ 36,437,402	\$ 45,861,620	79.45%	\$ 9,424,218	\$ 18,073,079	52.15%
2010	37,116,232	47,665,886	77.87%	10,549,654	18,185,340	58.01%
2011	35,638,737	47,490,739	75.04%	11,852,002	17,900,743	66.21%
2012	38,011,625	49,004,746	77.57%	10,993,121	17,628,258	62.36%
2013	39,992,870	48,795,452	81.96%	8,802,582	17,470,078	50.39%
2014	43,551,465	53,084,651	82.04%	9,533,186	17,565,641	54.27%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2014

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	\$ 15,130,033	\$ 25,421,838	59.52%	\$ 10,291,805	\$ 6,459,286	159.33%
2010	12,822,308	23,504,042	54.55%	10,681,734	6,581,041	162.31%
2011	13,939,552	24,813,665	56.18%	10,874,113	6,592,262	164.95%
2012	15,581,439	26,585,811	58.61%	11,004,372	6,911,285	159.22%
2013	18,526,532	28,985,382	63.92%	10,458,850	7,335,266	142.58%
2014	21,439,213	31,512,709	68.03%	10,073,496	7,710,951	130.64%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2014

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	N/A	N/A	N/A	N/A	N/A	N/A
2010	\$ -	\$ 638,968	0.00%	\$ 638,968	\$ 26,137,315	2.44%
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	-	700,282	0.00%	700,282	25,959,404	2.70%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	-	1,384,904	0.00%	1,384,904	26,494,235	5.23%

N/A - Information not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2009	\$ 1,563,321	\$ 1,563,321	100.00%
2010	2,011,244	2,011,299	100.00%
2011	2,011,612	2,011,557	100.00%
2012	2,039,589	2,039,589	100.00%
2013	2,108,638	2,108,638	100.00%
2014	2,063,963	2,063,963	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2009	\$ 1,173,652	\$ 1,173,652	100.00%
2010	1,407,252	1,418,872	99.18%
2011	1,410,854	1,398,985	100.85%
2012	1,505,278	1,505,278	100.00%
2013	1,632,830	1,632,830	100.00%
2014	1,707,976	1,707,976	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2009	\$ 20,995	\$ 25,478	82.40%
2010	20,995	25,741	81.56%
2011	20,995	56,692	37.03%
2012	86,647	56,276	153.97%
2013	48,384	68,488	70.65%
2014	40,778	120,374	33.88%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2014

1. BUDGETS

All departments of the County submit requests for appropriation to the County's Finance Director so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The budget excludes the Neutral Exchange Program Fund. The budget is adopted on a basis consistent with generally accepted accounting principles.

The proposed budget is presented to the County Board for review. The County Board holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to December 31, the budget is legally enacted through passage of an ordinance.

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

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

<u>Fund</u>	<u>Excess</u>
Federal Highway Matching	\$ 100,819
Aid to Bridges	723,797



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 12,031,000	\$ 12,031,000	\$ 11,966,438
Property taxes - FICA/IMRF	200,000	200,000	198,845
Replacement taxes	625,000	625,000	610,716
Mobile home tax	10,000	10,000	8,800
Sales tax (.01)	260,000	260,000	411,664
Sales tax (.0025)	4,960,000	4,960,000	4,341,774
Local use tax	275,000	275,000	296,790
Games tax	1,000	1,000	2,368
Total taxes	18,362,000	18,362,000	17,837,395
LICENSES AND PERMITS			
Cremation permits	17,000	17,000	19,500
Beer and liquor licenses	2,500	2,500	7,000
Landfill licenses	200	200	-
Franchise fees	50,000	50,000	54,077
Building permits	45,000	45,000	45,695
Raffle permits	100	100	100
Temporary sign permits	100	100	200
Total licenses and permits	114,900	114,900	126,572
INTERGOVERNMENTAL			
TIF surplus	215,000	215,000	243,192
Local agencies	-	-	4,000
State income tax	1,600,000	1,600,000	1,523,188
Federal grants	169,200	169,200	135,623
State grants	545,000	545,000	674,794
Total intergovernmental	2,529,200	2,529,200	2,580,797
CHARGES FOR SERVICES			
Office fees	1,705,100	1,705,100	1,497,957
Passport fees	15,000	15,000	18,525
Marriage licenses	18,000	18,000	17,580
Civil union licenses	100	100	90
Revenue stamps	175,000	175,000	176,350
Copying services	42,600	42,600	39,126
GIS recording fee	218,000	218,000	150,863
Assessments	4,000	4,000	183
Administrative fees	7,000	7,000	4,884
Regional plan commission	7,000	7,000	7,285
Contract policing	60,000	60,000	57,417
Recordings	425,000	425,000	282,957
Work release	3,000	3,000	11,375
Prisoner detention	500	500	-
Police communications	138,000	138,000	138,846
Zoning hearing fees	8,000	8,000	6,282
Communication contracts	1,030,000	1,030,000	1,005,000
Electronic monitoring	35,000	35,000	63,078

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Choices diversion program	\$ 15,000	\$ 15,000	\$ 14,845
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,990
Private pay	500	500	18,605
Interstate transfer	1,000	1,000	500
Pre-trial services	-	-	150
Victim impact panel	25,000	25,000	25,191
Copying services	1,200	1,200	1,200
Sale of stock paper	10,000	10,000	11,120
In-house copies	28,000	28,000	28,689
In-house printing	36,000	36,000	35,187
Building reinspection	100	100	-
Police special event reimbursements	40,000	40,000	45,587
Police partnerships	517,000	517,000	529,735
Community outreach building rental	83,000	83,000	83,000
Medical costs	25,000	25,000	25,454
	<hr/>	<hr/>	<hr/>
Total charges for services	4,682,100	4,682,100	4,308,051
FINES AND FORFEITS			
Traffic fines	420,000	420,000	368,142
Criminal fines	240,000	240,000	293,406
Court system fees	70,000	70,000	63,487
Zoning violation fees	1,500	1,500	3,200
Bond fees	5,000	5,000	7,140
Drug fines	10,000	10,000	12,123
	<hr/>	<hr/>	<hr/>
Total fines and forfeits	746,500	746,500	747,498
INVESTMENT INCOME			
	<hr/>	<hr/>	<hr/>
	16,000	16,000	23,837
MISCELLANEOUS			
Telecommunications commission	16,000	16,000	19,707
E-911	25,000	25,000	30,000
Tower rental	36,000	36,000	39,483
Sale of publications	-	-	18
Prisoner - transportation	2,500	2,500	4,023
Prepaid judicial copies	1,000	1,000	1,555
Client reimbursement	3,000	3,000	790
Other miscellaneous	50,300	50,300	101,840
	<hr/>	<hr/>	<hr/>
Total miscellaneous	133,800	133,800	197,416
TOTAL REVENUES			
	<hr/>	<hr/>	<hr/>
	\$ 26,584,500	\$ 26,584,500	\$ 25,821,566

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 218,000	\$ 218,000	\$ 150,863
Miscellaneous			
Telephone/data lines	-	-	35,000
E-911	25,000	25,000	30,000
Total miscellaneous	25,000	25,000	65,000
Total information management office	243,000	243,000	215,863
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	7,000
Raffle permits	100	100	100
Landfill licenses	200	200	-
Total licenses and permits	2,800	2,800	7,100
Charges for services			
Marriage licenses	18,000	18,000	17,580
Civil union licenses	100	100	90
Office fees	37,500	37,500	31,033
Passport fees	15,000	15,000	18,525
Revenue stamps	175,000	175,000	176,350
Copying services	42,500	42,500	38,847
Recordings	425,000	425,000	282,957
Total charges for services	713,100	713,100	565,382
Miscellaneous	-	-	30
Total county clerk and recorder	715,900	715,900	572,512
Treasurer			
Charges for services			
Office fees	19,000	19,000	14,264
E-911 contract	8,500	8,500	8,500
Total charges for services	27,500	27,500	22,764
Investment income			
Interest	15,000	15,000	21,531
Interest - government	-	-	1,187
Total investment income	15,000	15,000	22,718
Total treasurer	42,500	42,500	45,482

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 38,000	\$ 38,000	\$ 40,786
Charges for services			
Assessments	4,000	4,000	183
Miscellaneous			
Other miscellaneous	1,000	1,000	35
Total supervisor of assessments	43,000	43,000	41,004
Elections			
Intergovernmental			
Salary reimbursements	10,000	10,000	56,576
Charges for services			
Copying services	100	100	103
Total charges for services	100	100	103
Total elections	10,100	10,100	56,679
Planning and zoning			
Licenses and permits			
Building permits	45,000	45,000	45,695
Temporary sign permits	100	100	200
Total licenses and permits	45,100	45,100	45,895
Intergovernmental			
Federal grant - capital	-	-	6,533
Local agencies	-	-	4,000
Total intergovernmental	-	-	10,533
Charges for services			
Building reinspection	100	100	-
Regional plan commission	7,000	7,000	7,285
Zoning hearing fees	8,000	8,000	6,282
Copying services	-	-	176
Total charges for services	15,100	15,100	13,743
Fines and forfeits			
Code violations	1,500	1,500	3,200
Miscellaneous			
Sale of publications	-	-	18
Other miscellaneous	300	300	75
Total miscellaneous	300	300	93
Total planning and zoning	62,000	62,000	73,464

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 12,031,000	\$ 12,031,000	\$ 11,966,438
Property taxes - FICA/IMRF	200,000	200,000	198,845
Replacement taxes	625,000	625,000	610,716
Mobile home tax	10,000	10,000	8,800
TIF surplus	215,000	215,000	243,192
Sales tax (.01)	260,000	260,000	411,664
Sales tax (.0025)	4,960,000	4,960,000	4,341,774
Local use tax	275,000	275,000	296,790
Games tax	1,000	1,000	2,368
Total taxes	<u>18,577,000</u>	<u>18,577,000</u>	<u>18,080,587</u>
Licenses and permits			
Franchise fees	50,000	50,000	54,077
Intergovernmental			
State income tax	1,600,000	1,600,000	1,523,188
Total intergovernmental	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,523,188</u>
Miscellaneous			
Sale of property	2,000	2,000	-
Land rentals	2,000	2,000	1,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	5,000	5,000	25,880
Telephone	35,000	35,000	-
Other miscellaneous	1,000	1,000	3,118
Total miscellaneous	<u>48,000</u>	<u>48,000</u>	<u>33,656</u>
Total other	<u>20,275,000</u>	<u>20,275,000</u>	<u>19,691,508</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,200
Sale of stock paper	10,000	10,000	11,120
In-house copies	28,000	28,000	28,689
In-house printing	36,000	36,000	35,187
Total charges for services	<u>75,200</u>	<u>75,200</u>	<u>76,196</u>
Miscellaneous			
Workers' compensation salary	-	-	15,314
Total facilities management	<u>75,200</u>	<u>75,200</u>	<u>91,510</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ 83,000	\$ 83,000	\$ 83,000
Total community outreach building	83,000	83,000	83,000
Total general government	21,549,700	21,549,700	20,871,022
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	7,000	7,000	4,884
Total sheriff's merit commission	7,000	7,000	4,884
Circuit clerk			
Charges for services			
Office fees	620,000	620,000	532,962
County fees	640,000	640,000	568,879
Total charges for services	1,260,000	1,260,000	1,101,841
Fines and forfeits			
Traffic fines	420,000	420,000	368,142
Criminal fines	240,000	240,000	293,406
Drug fines	10,000	10,000	12,123
Total fines and forfeits	670,000	670,000	673,671
Investment income			
Interest	1,000	1,000	1,119
Total circuit clerk	1,931,000	1,931,000	1,776,631
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	22,685
Fines and forfeits			
Court system fees	70,000	70,000	63,487
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,555
Parenting class sanction	-	-	400
Total miscellaneous	1,000	1,000	1,955
Total judiciary	71,000	71,000	88,127

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services			
Intergovernmental			
State grant - operating	\$ 180,000	\$ 180,000	\$ 227,610
State aid	2,000	2,000	-
Total intergovernmental	<u>182,000</u>	<u>182,000</u>	<u>227,610</u>
Charges for services			
Leads connection	3,000	3,000	3,000
Drug testing	6,000	6,000	7,990
Private pay	500	500	18,605
Interstate transfer	1,000	1,000	500
Pre-trial services	-	-	150
Victim impact panel	25,000	25,000	25,191
Total charges for services	<u>35,500</u>	<u>35,500</u>	<u>55,436</u>
Miscellaneous			
Workers' compensation salary	-	-	2,450
Total court services	<u>217,500</u>	<u>217,500</u>	<u>285,496</u>
Coroner			
Licenses and permits			
Cremation permits	17,000	17,000	19,500
Intergovernmental			
State grant - operating	-	-	4,320
Charges for services			
Office fees	100	100	203
Total coroner	<u>17,100</u>	<u>17,100</u>	<u>24,023</u>
Sheriff			
Intergovernmental			
State sheriff schooling	8,000	8,000	-
Total intergovernmental	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Charges for services			
Office fees	300,000	300,000	264,740
Contract policing	60,000	60,000	57,417
Special event salary reimbursement	40,000	40,000	45,587
Police partnerships	517,000	517,000	529,735
Total charges for services	<u>917,000</u>	<u>917,000</u>	<u>897,479</u>
Miscellaneous			
Tower rental	36,000	36,000	39,483
Workers' compensation salary	-	-	3,326
Total miscellaneous	<u>36,000</u>	<u>36,000</u>	<u>42,809</u>
Total sheriff	<u>961,000</u>	<u>961,000</u>	<u>940,288</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication			
Charges for services			
Police communications	\$ 138,000	\$ 138,000	\$ 138,846
Communication contracts	1,030,000	1,030,000	1,005,000
Total charges for services	<u>1,168,000</u>	<u>1,168,000</u>	<u>1,143,846</u>
Miscellaneous			
Workers' compensation medical	-	-	371
Other miscellaneous	-	-	349
Total miscellaneous	<u>-</u>	<u>-</u>	<u>720</u>
Total sheriff's communication	<u>1,168,000</u>	<u>1,168,000</u>	<u>1,144,566</u>
Sheriff's corrections			
Intergovernmental			
Social security incentive program	3,000	3,000	7,600
State sheriff schooling	7,000	7,000	17,603
Total intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>25,203</u>
Charges for services			
Electronic monitoring	35,000	35,000	63,078
Work release	3,000	3,000	11,375
Prisoner detention	500	500	-
Medical costs	25,000	25,000	25,454
Total charges for services	<u>63,500</u>	<u>63,500</u>	<u>99,907</u>
Fines and forfeits			
Bond fees	5,000	5,000	7,140
Miscellaneous			
Telecommunications commission	16,000	16,000	19,707
Prisoner - transportation	2,500	2,500	4,022
Total miscellaneous	<u>18,500</u>	<u>18,500</u>	<u>23,729</u>
Total sheriff's corrections	<u>97,000</u>	<u>97,000</u>	<u>155,979</u>
State's attorney			
Intergovernmental			
State grant - operating	172,000	172,000	172,677
State aid - IV program	84,000	84,000	57,699
State grant - victim witness	23,000	23,000	25,043
Total intergovernmental	<u>279,000</u>	<u>279,000</u>	<u>255,419</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Charges for services			
Office fees	\$ 80,000	\$ 80,000	\$ 77,375
Fines and forfeits			
Choices diversion program	15,000	15,000	14,845
Miscellaneous			
Other miscellaneous	1,000	1,000	10,836
Total state's attorney	375,000	375,000	358,475
Public defender			
Miscellaneous			
Client reimbursement	3,000	3,000	790
Intergovernmental			
State reimbursement	102,000	102,000	99,895
Total public defender	105,000	105,000	100,685
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	39,131
Total emergency services	32,000	32,000	39,131
Local emergency plan commission			
Intergovernmental			
State grant - operating	53,200	53,200	32,259
Total local emergency plan commission	53,200	53,200	32,259
Total public safety	5,034,800	5,034,800	4,950,544
TOTAL REVENUES	\$ 26,584,500	\$ 26,584,500	\$ 25,821,566

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration	\$ 533,200	\$ 533,200	\$ 501,308
Finance	556,300	556,300	545,893
County clerk and recorder	524,000	559,000	516,496
Regional superintendent of schools	108,300	108,300	107,632
Treasurer	319,900	319,900	312,420
Supervisor of assessments	495,000	495,000	471,897
Elections	487,500	487,500	521,631
Planning and zoning	475,700	512,700	485,080
Information management office	1,036,100	1,036,100	932,538
Other	478,400	349,000	312,181
Facilities management	1,610,900	1,610,900	1,529,228
Community outreach building	105,000	105,000	86,315
 Total general government	 6,730,300	 6,672,900	 6,322,619
 Less chargebacks to other funds	 (94,500)	 (94,500)	 (94,500)
 Net general government	 6,635,800	 6,578,400	 6,228,119
PUBLIC SAFETY			
Circuit clerk	1,206,900	1,206,900	1,175,096
Judiciary	560,700	571,700	571,402
Court services	1,424,000	1,424,000	1,363,297
Jury commission	125,000	111,500	106,636
Coroner	225,700	243,900	243,668
Sheriff	6,206,500	6,318,500	6,304,873
Sheriff's auxiliary	9,500	9,500	8,255
Sheriff's merit commission	27,500	27,500	24,935
Sheriff's communication	2,704,100	2,704,100	2,690,712
Sheriff's corrections	4,129,700	4,659,700	4,641,822
State's attorney	1,932,700	1,932,700	1,788,035
Public defender	957,900	957,900	909,499
Emergency services	144,800	144,800	135,703
Local emergency plan commission	54,800	54,800	34,054
 Total public safety	 19,709,800	 20,367,500	 19,997,987
HEALTH AND WELFARE			
Public health	180,000	180,000	165,591
 Total health and welfare	 180,000	 180,000	 165,591
TOTAL EXPENDITURES	\$ 26,525,600	\$ 27,125,900	\$ 26,391,697

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration			
Salaries and benefits			
Salaries	\$ 287,000	\$ 287,000	\$ 278,520
Board and commissions	74,000	74,000	70,550
Overtime	7,400	7,400	1,248
Longevity pay	5,000	5,000	3,609
Deferred compensation	8,000	8,000	7,875
FICA	26,000	26,000	23,718
IMRF	31,000	31,000	29,244
Insurance buyout	3,000	3,000	3,000
HSA benefit	6,800	6,800	6,864
Health insurance	35,000	35,000	39,384
Life insurance	400	400	242
Unemployment insurance	400	400	417
Total salaries and benefits	<u>484,000</u>	<u>484,000</u>	<u>464,671</u>
Capital improvements			
Office furniture and small equipment	200	600	518
Total capital improvements	<u>200</u>	<u>600</u>	<u>518</u>
Commodities and services			
Registrations	6,000	6,000	5,195
Travel	13,000	12,600	3,643
Meetings	900	900	812
Memberships	7,000	7,000	6,914
Public notices	500	500	-
Maintenance - vehicles	500	500	-
Telephone	1,600	1,600	1,402
Postage	500	500	92
Commercial services	300	300	3,371
Employee recognition	3,000	3,000	2,890
Special programs	1,500	1,500	-
In-house copies	1,000	1,000	372
Per diem and expenses	9,500	9,500	8,308
Total commodities and services	<u>45,300</u>	<u>44,900</u>	<u>32,999</u>
Supplies and materials			
Supplies	3,500	3,500	3,105
Books and subscription	200	200	15
Total supplies and materials	<u>3,700</u>	<u>3,700</u>	<u>3,120</u>
Total Administration	<u>\$ 533,200</u>	<u>\$ 533,200</u>	<u>\$ 501,308</u>
Finance			
Salaries and benefits			
Salaries	\$ 343,500	\$ 343,500	\$ 346,238
Overtime	6,000	6,000	4,982
Longevity pay	9,500	9,500	9,214
Deferred compensation	2,500	2,500	2,471
FICA	28,000	28,000	25,040
IMRF	40,000	40,000	39,188
HSA benefit	12,000	12,000	10,305
Health insurance	65,000	65,000	64,032
Life insurance	700	700	477
Unemployment insurance	800	800	657
Total salaries and benefits	<u>508,000</u>	<u>508,000</u>	<u>502,604</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 1,761
School of instruction	1,800	1,800	1,834
Recruitment	500	500	848
Meetings - hosting	200	200	74
Public notices	400	400	89
Memberships	2,000	2,000	2,303
Maintenance - equipment	500	500	-
Maintenance - software	20,500	20,500	19,243
Telephone	1,000	1,000	968
Professional services	-	-	3,050
Flexible benefits program	5,000	5,000	4,241
Postage	4,000	4,000	3,497
In-house copies	1,500	1,500	966
Printing supplies	-	-	1,649
Commercial services	2,500	2,500	934
Total commodities and services	<u>42,900</u>	<u>42,900</u>	<u>41,457</u>
Supplies and materials			
Supplies	5,000	5,000	1,365
Periodicals and subscriptions	400	400	467
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>1,832</u>
Total finance	<u>\$ 556,300</u>	<u>\$ 556,300</u>	<u>\$ 545,893</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 299,000	\$ 330,000	\$ 309,209
Overtime	1,000	1,000	8,018
Longevity pay	7,000	7,000	6,929
Deferred compensation	3,000	3,000	2,747
FICA	24,000	24,000	22,885
IMRF	35,000	35,000	36,549
Insurance buyout	3,000	3,000	3,000
Health insurance	112,000	112,000	102,749
Life insurance	1,000	1,000	564
Unemployment insurance	1,000	1,000	600
Total salaries and benefits	<u>486,000</u>	<u>517,000</u>	<u>493,250</u>
Commodities and services			
Travel	500	500	49
School of instruction	500	500	42
Memberships	1,000	1,000	465
Maintenance - equipment	8,000	12,000	-
Postage	14,000	14,000	12,023
In-house copies	2,500	2,500	4,131
Vital records	2,500	2,500	1,616
Total commodities and services	<u>29,000</u>	<u>33,000</u>	<u>18,326</u>
Supplies and materials			
Supplies	9,000	9,000	4,920
Total supplies and materials	<u>9,000</u>	<u>9,000</u>	<u>4,920</u>
Total county clerk and recorder	<u>\$ 524,000</u>	<u>\$ 559,000</u>	<u>\$ 516,496</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 38,000	\$ 38,000	\$ 40,584
Part-time	17,500	16,900	12,451
Longevity pay	3,000	3,000	2,624
PHO contingency	-	-	2,201
FICA	4,500	4,500	4,050
IMRF	4,500	4,500	4,661
Health insurance	9,000	9,000	8,928
Life insurance	200	200	81
Unemployment insurance	300	300	233
Total salaries and benefits	<u>77,000</u>	<u>76,400</u>	<u>75,813</u>
Commodities and services			
Travel	8,100	8,700	8,812
Memberships	2,000	2,000	2,044
Postage	1,200	1,200	1,200
Telephone	1,600	1,600	1,600
Rental of space	12,000	12,000	12,000
Rental of equipment	5,300	5,300	4,704
Total commodities and services	<u>30,200</u>	<u>30,800</u>	<u>30,360</u>
Supplies and materials			
Supplies	1,100	1,100	1,459
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>1,459</u>
Total regional superintendent of schools	<u>\$ 108,300</u>	<u>\$ 108,300</u>	<u>\$ 107,632</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 204,000	\$ 204,000	\$ 199,172
Overtime	500	500	486
Longevity pay	2,800	2,800	2,732
Deferred compensation	2,800	2,800	2,747
FICA	17,000	17,000	15,399
IMRF	24,000	24,000	24,139
Insurance buyout	6,000	6,000	6,000
Health insurance	29,900	29,900	29,520
Life insurance	500	500	323
Unemployment insurance	500	500	499
Total salaries and benefits	<u>288,000</u>	<u>288,000</u>	<u>281,017</u>
Commodities and services			
Travel	300	300	300
Registrations	100	100	95
Public notices	2,600	2,600	2,084
Memberships	700	700	620
Maintenance - equipment	300	300	57
Postage	21,000	21,000	18,193
In-house copies	200	200	220
Commercial services	6,000	6,000	5,999
Data processing services	300	300	299
Total commodities and services	<u>31,500</u>	<u>31,500</u>	<u>27,867</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Supplies and materials			
Supplies	\$ 300	\$ 300	\$ 3,481
Periodicals and subscriptions	100	100	55
Total supplies and materials	<u>400</u>	<u>400</u>	<u>3,536</u>
Total treasurer	<u>\$ 319,900</u>	<u>\$ 319,900</u>	<u>\$ 312,420</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 264,700	\$ 264,700	\$ 271,992
Boards and commissions	33,300	33,300	29,944
Overtime	700	700	57
Longevity pay	6,000	6,000	5,802
Deferred compensation	2,500	2,500	2,381
FICA	24,000	24,000	21,665
IMRF	34,200	34,200	28,241
Insurance buyout	3,000	3,000	3,000
HSA benefit	3,200	3,200	-
Health insurance	79,000	79,000	82,233
Life insurance	600	600	403
Unemployment insurance	800	800	800
Total salaries and benefits	<u>452,000</u>	<u>452,000</u>	<u>446,518</u>
Commodities and services			
Travel	1,500	1,500	639
School of instruction	2,000	2,000	1,020
Public notices	15,200	15,200	9,979
Memberships	500	500	370
Maintenance	500	500	-
Postage	8,000	8,000	4,934
In-house copies	1,500	1,500	821
Per diem and expenses	1,800	1,800	959
Commercial services	1,500	1,500	-
Professional services	5,000	5,000	2,000
Total commodities and services	<u>37,500</u>	<u>37,500</u>	<u>20,722</u>
Supplies and materials			
Supplies	4,000	4,000	3,775
Mapping supplies	1,000	1,000	882
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,657</u>
Total supervisor of assessments	<u>\$ 495,000</u>	<u>\$ 495,000</u>	<u>\$ 471,897</u>
Elections			
Salaries and benefits			
Salaries	\$ 83,000	\$ 83,000	\$ 93,899
Overtime	2,000	2,000	10,689
Longevity pay	2,400	2,400	2,347
FICA	7,000	7,000	7,536
IMRF	10,000	10,000	10,833
Health insurance	18,000	18,000	19,344
Life insurance	400	400	175
Unemployment insurance	300	300	612
Total salaries and benefits	<u>123,100</u>	<u>123,100</u>	<u>145,435</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 439
Mileage - employee	-	-	134
Mileage - boards	-	-	78
Memberships	-	-	49
Public notices	10,000	10,000	21,663
Maintenance - software	30,000	30,000	39,879
Maintenance - equipment	28,000	28,000	4,679
Professional services	90,000	90,000	88,302
Early voting expenses	14,000	14,000	7,308
Postage	35,000	35,000	8,131
In-house copies	2,000	2,000	1,874
Per diem and expenses	100,000	100,000	107,743
Commercial services	16,000	16,000	30,657
Data processing services	5,000	5,000	22,144
Total commodities and services	<u>332,000</u>	<u>332,000</u>	<u>333,080</u>
Supplies and materials			
Supplies	32,400	32,400	43,116
Total elections	<u>\$ 487,500</u>	<u>\$ 487,500</u>	<u>\$ 521,631</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 294,000	\$ 294,000	\$ 286,001
Overtime	1,000	1,000	6
Longevity pay	2,200	2,200	2,198
Deferred compensation	5,400	5,400	5,337
FICA	23,800	23,800	19,918
IMRF	33,800	33,800	31,698
HSA benefit	9,400	9,400	7,906
Health insurance	81,200	81,200	74,346
Life insurance	600	600	403
Unemployment insurance	600	600	531
Total salaries and benefits	<u>452,000</u>	<u>452,000</u>	<u>428,344</u>
Capital improvements			
Planning and zoning federal and grant - operating grant	-	37,000	36,533
Total capital improvements	<u>-</u>	<u>37,000</u>	<u>36,533</u>
Commodities and services			
Travel	2,200	2,200	1,588
School of instruction	2,000	2,000	1,235
Public notices	2,500	2,500	958
Memberships	1,600	1,600	1,491
Maintenance - vehicles	500	500	312
Postage	1,100	1,100	799
In-house copies	500	500	359
Telephone	800	800	734
Professional services	-	-	4,000
Zoning officer	7,000	7,000	3,864
Mileage - boards	400	400	415
Total commodities and services	<u>18,600</u>	<u>18,600</u>	<u>15,755</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 2,500	\$ 2,500	\$ 2,032
Fuels and lubricants	2,600	2,600	2,416
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>4,448</u>
Total planning and zoning	<u>\$ 475,700</u>	<u>\$ 512,700</u>	<u>\$ 485,080</u>
Information management office			
Salaries and benefits			
Salaries	\$ 635,000	\$ 635,000	\$ 598,111
Overtime	12,000	12,000	10,496
On call	3,000	3,000	2,222
Longevity pay	9,000	9,000	8,978
Deferred compensation	5,000	5,000	5,024
FICA	52,000	52,000	45,604
IMRF	74,000	74,000	69,427
Insurance buyout	12,000	12,000	12,000
HSA benefit	3,000	3,000	3,068
Health insurance	97,000	97,000	76,392
Life insurance	2,000	2,000	726
Unemployment insurance	1,000	1,000	905
Total salaries and benefits	<u>905,000</u>	<u>905,000</u>	<u>832,953</u>
Capital improvements			
Office furniture and small equipment	500	500	398
Computer equipment	3,600	3,600	1,812
Total capital improvements	<u>4,100</u>	<u>4,100</u>	<u>2,210</u>
Commodities and services			
Travel	2,000	2,000	-
School of instruction	8,000	8,000	6,712
Mileage	500	500	60
Memberships	400	400	150
Maintenance - software	2,000	2,000	-
Maintenance - vehicles	1,000	1,000	29
Postage	100.00	100.00	11.99
In-house copies	200	200	112
Telephone	87,000	87,000	68,438
Professional services	15,000	15,000	13,034
Commercial services	1,500	1,500	1,746
Software acquisition	3,000	3,000	3,049
Total commodities and services	<u>120,700</u>	<u>120,700</u>	<u>93,342</u>
Supplies and materials			
Supplies	1,000	1,000	2,509
Copies - outside	100	100	-
Technical supplies	3,000	3,000	1,205
Mapping supplies	200	200	-
Periodicals and subscriptions	1,000	1,000	100
Fuel	1,000	1,000	219
Total supplies and materials	<u>6,300</u>	<u>6,300</u>	<u>4,033</u>
Total information management office	<u>\$ 1,036,100</u>	<u>\$ 1,036,100</u>	<u>\$ 932,538</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Salaries and benefits			
Salaries	\$ 129,400	\$ -	\$ -
Commodities and services			
Public notices	800	800	283
Meetings	1,200	1,200	517
Memberships	1,200	1,200	-
Maintenance - equipment	2,000	2,000	408
Maintenance - building	2,000	2,000	127
Special programs	1,000	1,000	401
Property tax payment	5,000	5,000	608
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Cemetery maintenance	5,000	5,000	1,576
Legislative program	1,000	1,000	-
Commercial services	4,000	4,000	1,116
Professional services	110,000	110,000	96,175
Data processing services	54,000	54,000	53,970
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	25,000	25,000	25,000
Americans with disabilities	4,000	4,000	-
Total commodities and services	<u>348,200</u>	<u>348,200</u>	<u>312,181</u>
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	300	300	-
Total supplies and materials	<u>800</u>	<u>800</u>	<u>-</u>
Total other	<u>\$ 478,400</u>	<u>\$ 349,000</u>	<u>\$ 312,181</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 405,000	\$ 405,000	\$ 391,961
Seasonal	10,000	10,000	10,659
Overtime	28,000	28,000	28,951
On call	9,000	9,000	8,635
Longevity pay	9,000	9,000	9,092
Deferred compensation	3,000	3,000	2,486
FICA	36,000	36,000	31,360
IMRF	49,000	49,000	47,094
Workers' compensation insurance	-	-	15,071
Health insurance	127,000	127,000	127,008
Life insurance	2,000	2,000	726
Unemployment insurance	2,000	2,000	1,102
Total salaries and benefits	<u>680,000</u>	<u>680,000</u>	<u>674,145</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements			
Landscaping	\$ 20,000	\$ 20,000	\$ 19,401
Americans with disability	10,000	10,000	10,620
Building security	10,000	10,000	9,171
Office furniture and small equipment	2,500	2,500	-
Concrete replacement and repairs	10,000	10,000	8,430
General painting	10,000	10,000	6,843
HVAC upgrades	10,000	10,000	-
Energy greening	10,000	10,000	10,660
Total capital improvements	<u>82,500</u>	<u>82,500</u>	<u>65,125</u>
Commodities and services			
Travel	500	500	48
Mileage - employee	500	500	641
Training	4,000	4,000	2,085
Memberships	500	500	491
Maintenance - equipment	115,000	115,000	109,346
Maintenance - vehicles	3,000	3,000	3,053
Maintenance - building	84,000	84,000	108,356
Rent - equipment	2,500	2,500	1,205
Leased equipment	80,000	80,000	73,010
Utilities	300,000	300,000	276,671
Telephone	8,500	8,500	5,895
Commercial services	190,000	190,000	125,718
Supplies	1,000	1,000	935
Postage	500	500	221
Total commodities and services	<u>790,000</u>	<u>790,000</u>	<u>707,675</u>
Supplies and materials			
Copy machine supplies	500	500	183
Printing supplies	1,000	1,000	1,494
Stock paper	46,000	46,000	43,527
Books and subscriptions	300	300	-
Winter maintenance	-	-	8,538
Janitorial	-	-	19,540
Clothing	3,600	3,600	1,043
Fuel	7,000	7,000	7,958
Total supplies and materials	<u>58,400</u>	<u>58,400</u>	<u>82,283</u>
Total facilities management	<u>\$ 1,610,900</u>	<u>\$ 1,610,900</u>	<u>\$ 1,529,228</u>
Community outreach building			
Personnel services			
Salaries	\$ 13,400	\$ 13,400	\$ 10,668
Seasonal	5,400	5,400	-
FICA	1,500	1,500	809
Unemployment insurance	200	200	100
Total personnel services	<u>20,500</u>	<u>20,500</u>	<u>11,577</u>
Capital improvements			
Land acquisition	1,000	-	-
Office furniture	-	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building (Continued)			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	5,000	5,000	4,047
Maintenance - building	8,500	8,500	15,302
Maintenance - grounds	3,000	3,000	343
Maintenance - HVAC	7,000	7,000	6,453
Electricity	34,000	34,000	32,981
Telephone	1,000	1,000	800
Garbage	3,000	3,000	2,837
Water and sewer	2,000	2,000	585
Commercial services	8,000	8,000	3,174
Communications network	500	500	-
Janitorial contract	5,000	5,000	3,632
Total commodities and services	<u>77,500</u>	<u>77,500</u>	<u>70,154</u>
Supplies and materials			
Janitorial supplies	2,500	2,500	1,467
Winter maintenance	2,000	2,000	2,157
Fuel	1,000	1,000	960
Miscellaneous	500	500	-
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>4,584</u>
Total community outreach building	<u>\$ 105,000</u>	<u>\$ 105,000</u>	<u>\$ 86,315</u>
PUBLIC SAFETY			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 754,000	\$ 754,000	\$ 773,796
Overtime	4,000	4,000	319
Longevity pay	18,000	18,000	11,313
Deferred compensation	5,000	5,000	4,893
FICA	62,000	62,000	57,158
IMRF	89,000	89,000	85,854
Insurance buyout	21,000	21,000	18,000
HSA benefit	1,500	1,500	1,352
Health insurance	164,000	164,000	140,568
Life insurance	2,500	2,500	1,458
Unemployment insurance	2,000	2,000	1,765
Total salaries and benefits	<u>1,123,000</u>	<u>1,123,000</u>	<u>1,096,476</u>
Commodities and services			
Travel	7,500	7,500	6,834
Public notices	400	400	-
Memberships	1,500	1,500	795
Telephone	1,500	1,500	1,717
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	476
Postage	18,000	18,000	15,603
In-house copies	21,500	21,500	28,597
Total commodities and services	<u>54,400</u>	<u>54,400</u>	<u>54,022</u>
Supplies and materials			
Supplies	29,000	29,000	24,589
Periodicals and subscriptions	500	500	9
Total supplies and materials	<u>29,500</u>	<u>29,500</u>	<u>24,598</u>
Total circuit clerk	<u>\$ 1,206,900</u>	<u>\$ 1,206,900</u>	<u>\$ 1,175,096</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Judiciary			
Salaries and benefits			
Salaries	\$ 362,000	\$ 343,000	\$ 342,714
Overtime	500	500	698
Longevity pay	5,000	5,000	3,154
FICA	29,000	29,000	24,670
IMRF	28,000	28,000	27,005
Insurance buyout	6,000	6,000	3,000
Health insurance	57,000	57,000	67,968
Life insurance	1,000	1,000	564
Unemployment insurance	2,000	2,000	1,608
Total salaries and benefits	<u>490,500</u>	<u>471,500</u>	<u>471,381</u>
Capital improvements			
Office furniture and equipment	-	1,500	1,231
Computer software	-	-	100
Computer equipment	-	-	80
Total capital improvements	<u>-</u>	<u>1,500</u>	<u>1,411</u>
Commodities and services			
Travel	3,400	3,400	626
Meetings	1,300	1,300	780
Memberships	4,000	4,000	4,205
Postage	500	500	459
In-house copies	600	600	529
Judiciary commercial services	-	-	106
Legal transcripts	9,000	9,000	11,611
Appointed attorneys	20,500	20,500	10,053
Telephone	-	-	336
Professional services	25,500	54,000	63,452
Total commodities and services	<u>64,800</u>	<u>93,300</u>	<u>92,157</u>
Supplies and materials			
Supplies	4,600	4,600	4,265
Clothing	800	800	1,188
Miscellaneous	-	-	1,000
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>6,453</u>
Total judiciary	<u>\$ 560,700</u>	<u>\$ 571,700</u>	<u>\$ 571,402</u>
Court services			
Salaries and benefits			
Salaries	\$ 824,000	\$ 763,000	\$ 768,918
Workers' compensation insurance payroll	-	-	2,450
Overtime	-	-	767
Longevity pay	7,000	7,000	6,620
Paid hours off contingency	-	-	100
FICA	65,000	65,000	55,066
IMRF	93,000	93,000	84,543
SLEP	1,000	1,000	222
Insurance buyout	15,000	15,000	24,000
HSA benefit	2,000	2,000	1,534
Health insurance	164,000	164,000	109,326
Life insurance	3,000	3,000	1,404
Unemployment insurance	2,000	2,000	1,997
Total salaries and benefits	<u>1,176,000</u>	<u>1,115,000</u>	<u>1,056,947</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Court services (Continued)			
Commodities and services			
Maintenance - equipment	\$ 400	\$ 400	\$ 424
Postage	4,000	4,000	4,202
In-house copies	2,500	2,500	1,993
Telephone	7,000	7,000	5,865
Special programs	3,600	3,600	1,700
Medical expense	500	500	395
Professional services	4,000	4,000	4,380
Commercial services	8,000	8,000	6,012
Detention space	85,000	111,000	111,840
Specialized care and treatment	128,000	163,000	164,871
Total commodities and services	<u>243,000</u>	<u>304,000</u>	<u>301,682</u>
Supplies and materials			
Supplies	5,000	5,000	4,668
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,668</u>
Total court services	<u>\$ 1,424,000</u>	<u>\$ 1,424,000</u>	<u>\$ 1,363,297</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 24,100	\$ 24,100	\$ 23,136
Boards and commissions	7,500	7,500	7,500
FICA	3,000	3,000	2,471
IMRF	3,000	3,000	2,865
Insurance buyout	3,000	3,000	3,000
Health insurance	-	1,500	2,976
Life insurance	200	200	81
Unemployment insurance	200	200	100
Total salaries and benefits	<u>41,000</u>	<u>42,500</u>	<u>42,129</u>
Capital improvements			
Computer equipment	-	200	121
Total capital improvements	<u>-</u>	<u>200</u>	<u>121</u>
Commodities and services			
Postage	6,100	6,100	4,207
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,200	1,200	1,269
Jurors' fees and expenses	75,000	59,800	58,410
Total commodities and services	<u>83,000</u>	<u>67,800</u>	<u>63,886</u>
Supplies and materials			
Supplies	1,000	1,000	500
Total jury commission	<u>\$ 125,000</u>	<u>\$ 111,500</u>	<u>\$ 106,636</u>
Coroner			
Salaries and benefits			
Salaries	\$ 67,000	\$ 67,000	\$ 66,679
Part-time	43,100	43,100	43,100
Longevity pay	400	400	334
Deferred compensation	1,800	1,800	1,779

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Salaries and benefits (Continued)			
FICA	\$ 8,600	\$ 8,600	\$ 8,438
IMRF	7,600	7,600	8,230
Health insurance	25,700	25,700	25,740
Life insurance	200	200	101
Unemployment insurance	600	600	444
Total salaries and benefits	<u>155,000</u>	<u>155,000</u>	<u>154,845</u>
Capital improvements			
State grant - operating	-	7,200	7,198
Total capital improvements	<u>-</u>	<u>7,200</u>	<u>7,198</u>
Commodities and services			
Travel	6,000	6,000	5,931
School of instruction	1,500	1,500	890
Memberships	900	900	640
Maintenance - equipment	300	300	627
Maintenance - vehicles	700	700	-
Postage	400	400	257
In-house copies	100	100	-
Telephone	3,700	3,700	4,080
Commercial services	300	300	-
Professional services	50,000	61,000	63,515
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>64,100</u>	<u>75,100</u>	<u>75,940</u>
Supplies and materials			
Supplies	3,900	3,900	4,813
Clothing	400	400	-
Periodicals and subscriptions	400	400	577
Fuels and lubricants	1,900	1,900	295
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>5,685</u>
Total coroner	<u>\$ 225,700</u>	<u>\$ 243,900</u>	<u>\$ 243,668</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,496,000	\$ 3,531,000	\$ 3,594,640
Overtime	250,000	310,000	310,294
On call	17,000	17,000	17,280
Supervisory differential	4,000	4,000	3,191
Premium holiday	34,000	34,000	27,425
Training pay	4,000	4,000	2,438
Continuing education	26,000	26,000	26,393
Longevity pay	61,000	61,000	60,054
Deferred compensation	4,000	4,000	3,911
PHO contingency	5,000	5,000	-
FICA	300,000	300,000	292,160
IMRF	17,000	17,000	24,586
SLEP	838,000	838,000	849,351
Insurance buyout	30,000	30,000	36,000
HSA benefit	8,000	8,000	7,488
Health insurance	668,000	668,000	601,751
Life insurance	6,000	6,000	3,797
Unemployment insurance	5,000	5,000	4,791
Total salaries and benefits	<u>5,773,000</u>	<u>5,868,000</u>	<u>5,865,550</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements			
Office furniture and equipment	\$ 11,800	\$ 11,800	\$ 3,544
Other equipment	14,700	14,700	12,046
Total capital improvements	<u>26,500</u>	<u>26,500</u>	<u>15,590</u>
Commodities and services			
Travel	8,000	8,000	5,756
School of instruction	17,000	17,000	21,159
Public notices	200	200	158
Memberships	1,300	1,300	1,264
Maintenance - vehicles	68,000	85,000	79,701
Maintenance - equipment	46,000	46,000	34,662
Postage	8,000	8,000	8,382
In-house copies	3,700	3,700	3,809
Telephone	13,000	13,000	17,350
Meetings - host expenses	800	800	1,307
Internal training program	8,000	8,000	8,318
Investigation	7,000	7,000	4,920
K-9	3,000	3,000	3,734
Total commodities and services	<u>184,000</u>	<u>201,000</u>	<u>190,520</u>
Supplies and materials			
Supplies	14,000	14,000	13,170
Photo and microfilm supplies	1,500	1,500	357
Firearm supplies	9,900	9,900	9,895
Police supplies	7,700	7,700	6,219
Fuels and lubricants	150,000	150,000	167,374
Books and subscriptions	-	-	80
Clothing	39,900	39,900	36,118
Total supplies and materials	<u>223,000</u>	<u>223,000</u>	<u>233,213</u>
Total sheriff	<u>\$ 6,206,500</u>	<u>\$ 6,318,500</u>	<u>\$ 6,304,873</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 3,000	\$ 3,000	\$ 2,780
Commodities and services			
Maintenance - equipment	2,000	2,000	1,321
Contribution to agencies	1,500	1,500	1,500
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>2,821</u>
Supplies and materials			
Police supplies	1,000	1,000	684
Clothing	2,000	2,000	1,970
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>2,654</u>
Total sheriff's auxiliary	<u>\$ 9,500</u>	<u>\$ 9,500</u>	<u>\$ 8,255</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,400	\$ 2,460
FICA	500	500	188
Unemployment insurance	100	100	-
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>2,648</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission (Continued)			
Commodities and services			
Public notices	\$ 3,000	\$ 3,000	\$ 6,084
Professional services	19,000	19,000	15,658
Meetings	100	100	97
Per diem and expenses	400	400	448
Total commodities and services	<u>22,500</u>	<u>22,500</u>	<u>22,287</u>
Total sheriff's merit commission	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ 24,935</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,560,000	\$ 1,560,000	\$ 1,560,099
Special events	-	-	5,340
Workers' compensation insurance payroll	-	-	557
Overtime	60,000	60,000	100,388
On call	2,000	2,000	1,208
Supervisory differential	3,000	3,000	2,653
Premium holiday	24,000	24,000	20,753
Training pay	3,000	3,000	2,451
Education pay	7,000	7,000	6,451
Longevity pay	23,000	23,000	20,658
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	134,000	134,000	124,615
SLEP	386,000	386,000	382,385
Insurance buyout	27,000	27,000	21,000
Health insurance	291,000	291,000	292,838
Life insurance	3,000	3,000	2,043
Unemployment insurance	3,000	3,000	2,771
Insurance premiums	13,000	23,000	23,000
Total salaries and benefits	<u>2,569,000</u>	<u>2,579,000</u>	<u>2,569,210</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	-
Other equipment	1,500	1,500	803
Communication equipment - rented space	8,000	8,000	11,880
Total capital improvements	<u>12,000</u>	<u>12,000</u>	<u>12,683</u>
Commodities and services			
Travel	800	800	2,049
School of instruction	3,000	3,000	748
Memberships	300	300	295
Maintenance - software	61,000	61,000	59,074
Maintenance - equipment	13,000	13,000	14,060
In-house copies	500	500	562
Telephone	30,000	20,000	19,601
Total commodities and services	<u>108,600</u>	<u>98,600</u>	<u>96,389</u>
Supplies and materials			
Supplies	6,000	6,000	5,895
Janitorial supplies	200	200	37
Periodicals and subscriptions	300	300	-
Clothing	8,000	8,000	6,498
Total supplies and materials	<u>14,500</u>	<u>14,500</u>	<u>12,430</u>
Total sheriff's communication	<u>\$ 2,704,100</u>	<u>\$ 2,704,100</u>	<u>\$ 2,690,712</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,769,000	\$ 1,954,000	\$ 1,884,334
Special events	-	-	8,634
Overtime	65,000	65,000	100,401
On call	3,000	3,000	1,915
Supervisory differential	2,000	2,000	507
Premium holiday	23,000	23,000	20,981
Training pay	2,000	2,000	3,364
Education pay	14,000	14,000	11,637
Longevity pay	14,000	14,000	13,128
FICA	147,000	147,000	151,979
IMRF	2,000	2,000	8,029
SLEP	410,000	410,000	424,550
Insurance buyout	24,000	24,000	30,000
Health insurance	268,000	268,000	256,444
Life insurance	3,000	3,000	2,023
Unemployment insurance	3,000	3,000	3,272
Total salaries and benefits	<u>2,749,000</u>	<u>2,934,000</u>	<u>2,921,198</u>
Capital improvements			
Office furniture and equipment	2,900	2,900	3,641
Computer equipment	1,200	1,200	-
Other equipment	5,300	5,300	4,726
Total capital improvements	<u>9,400</u>	<u>9,400</u>	<u>8,367</u>
Commodities and services			
Travel	4,000	4,000	2,074
School of instruction	7,000	7,000	5,162
Memberships	300	300	555
Maintenance - equipment	18,000	20,000	19,843
In-house copies	2,000	2,000	2,238
Internal training program	6,000	16,000	17,863
Professional services	35,000	42,000	42,151
Prisoner transportation	8,000	20,000	22,064
Detention space	780,000	1,018,000	1,021,500
Electronic monitoring	40,000	67,000	68,818
Medical expense	226,000	226,000	223,571
Arrestee medical costs	3,000	3,000	1,288
Total commodities and services	<u>1,129,300</u>	<u>1,425,300</u>	<u>1,427,127</u>
Supplies and materials			
Supplies	6,000	11,000	11,386
Janitorial supplies	13,000	13,000	12,660
Inmate supplies	8,000	9,000	9,354
Police supplies	1,000	1,000	376
Clothing	20,000	20,000	15,078
Food program	194,000	237,000	236,276
Total supplies and materials	<u>242,000</u>	<u>291,000</u>	<u>285,130</u>
Total sheriff's corrections	<u>\$ 4,129,700</u>	<u>\$ 4,659,700</u>	<u>\$ 4,641,822</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney			
Salaries and benefits			
Salaries	\$ 1,288,000	\$ 1,252,300	\$ 1,251,162
Overtime	3,000	3,000	-
Longevity pay	4,000	4,000	3,788
Paid hours off contingency	-	-	3,055
FICA	97,000	97,000	89,885
IMRF	143,000	143,000	138,781
Insurance buyout	24,000	24,000	30,000
Health insurance	274,000	274,000	167,190
Life insurance	3,000	3,000	1,774
Unemployment insurance	3,000	3,000	2,520
Total salaries and benefits	<u>1,839,000</u>	<u>1,803,300</u>	<u>1,688,155</u>
Capital improvements			
Office furnitures	-	200	144
Total capital improvements	<u>-</u>	<u>200</u>	<u>144</u>
Commodities and services			
Travel	5,000	5,000	4,208
School of instruction	1,500	1,500	2,965
Meetings - host expenses	1,000	1,000	511
Memberships	5,500	5,500	7,989
Witness fees	3,000	3,000	3,429
Public notices	1,300	1,300	4,246
Postage	6,500	6,500	7,179
In-house copies	6,500	6,500	7,773
Telephone	400	400	381
Legal transcripts	8,000	8,000	13,614
Copier leases	-	-	1,736
Professional services	7,000	42,500	3,468
Commercial services	4,000	4,000	967
State appellate service	20,000	20,000	20,000
Shipping	500	500	473
In-house printing	3,000	3,000	2,209
In-house supplies	2,500	2,500	1,976
Grand jury expense	5,000	5,000	4,221
Total commodities and services	<u>80,700</u>	<u>116,200</u>	<u>87,345</u>
Supplies and materials			
Supplies	8,000	8,000	8,928
Periodicals and subscriptions	5,000	5,000	3,463
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>12,391</u>
Total state's attorney	<u>\$ 1,932,700</u>	<u>\$ 1,932,700</u>	<u>\$ 1,788,035</u>
Public defender			
Salaries and benefits			
Salaries	\$ 663,000	\$ 663,000	\$ 650,649
Longevity pay	5,000	5,000	4,170
PHO contingency	-	-	88
FICA	48,000	48,000	45,677
IMRF	74,000	74,000	72,155
Insurance buyout	12,000	12,000	6,000
HSA benefit	4,000	4,000	4,004
Health insurance	83,000	83,000	85,224
Life insurance	2,000	2,000	874
Unemployment insurance	2,000	2,000	1,269
Total salaries and benefits	<u>893,000</u>	<u>893,000</u>	<u>870,110</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 1,392
State required travel	2,800	2,800	-
School of instruction	1,200	1,200	945
Mileage	1,200	1,200	1,284
Meetings	500	500	-
Memberships	6,000	6,000	7,049
Telephone	500	500	-
Postage	1,200	1,200	970
In-house copies	2,000	2,000	1,496
Witness fees	800	800	136
Legal transcripts	2,700	2,700	2,431
Professional services	30,000	30,000	10,228
Commercial services	1,500	1,500	905
Total commodities and services	<u>52,900</u>	<u>52,900</u>	<u>26,836</u>
Supplies and materials			
Supplies	7,000	7,000	5,745
Periodicals and subscriptions	5,000	5,000	6,808
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>12,553</u>
Total public defender	<u>\$ 957,900</u>	<u>\$ 957,900</u>	<u>\$ 909,499</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 71,400	\$ 71,400	\$ 71,543
Part-time	2,600	2,600	1,986
Longevity pay	1,000	1,000	1,001
FICA	5,800	5,800	4,840
IMRF	8,000	8,000	7,927
Health insurance	15,400	15,400	15,444
Life insurance	100	100	60
Unemployment insurance	200	200	96
Total salaries and benefits	<u>104,500</u>	<u>104,500</u>	<u>102,897</u>
Capital improvements			
Other equipment	10,000	10,000	6,495
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>6,495</u>
Commodities and services			
Travel	1,800	1,800	349
School of instruction	1,000	1,000	160
Memberships	200	200	65
Maintenance - equipment	300	300	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	397
Rental of equipment	6,300	6,300	6,516
Postage	200	200	13
In-house copies	200	200	80
Internet	13,200	13,200	12,500
Telephone	800	800	616
Total commodities and services	<u>25,200</u>	<u>25,200</u>	<u>20,696</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 2,567
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,500	2,500	3,048
Total supplies and materials	<u>5,100</u>	<u>5,100</u>	<u>5,615</u>
Total emergency services	<u>\$ 144,800</u>	<u>\$ 144,800</u>	<u>\$ 135,703</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 9,500	\$ 13,000	\$ 12,526
FICA	800	800	958
Unemployment insurance	200	200	100
Total salaries and benefits	<u>10,500</u>	<u>14,000</u>	<u>13,584</u>
Commodities and services			
Travel	4,200	4,200	698
Training	24,000	20,500	-
Public notices	600	600	-
Rental of equipment	3,000	3,000	-
Professional services	3,700	3,700	-
Supplies	1,200	1,200	19,772
Postage	400	400	-
Miscellaneous	7,200	7,200	-
Total commodities and services	<u>44,300</u>	<u>40,800</u>	<u>20,470</u>
Total local emergency plan commission	<u>\$ 54,800</u>	<u>\$ 54,800</u>	<u>\$ 34,054</u>
HEALTH AND WELFARE			
Public health			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	2,500	2,500	9,344
Maintenance - building	16,000	16,000	12,155
Maintenance - grounds	4,000	4,000	3,584
Maintenance - HVAC	18,000	18,000	9,597
Electricity	57,000	57,000	52,298
Gas	18,000	18,000	24,426
Garbage	4,000	4,000	4,261
Water and sewer	3,000	3,000	2,237
Commercial services	13,000	13,000	6,775
Communications network	1,000	1,000	-
Janitorial contract	31,000	31,000	29,520
Total commodities and services	<u>168,000</u>	<u>168,000</u>	<u>154,197</u>
Supplies and materials			
Janitorial supplies	6,000	6,000	5,846
Winter maintenance	2,000	2,000	5,548
Fuel	1,000	1,000	-
Miscellaneous	3,000	3,000	-
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>11,394</u>
Total public health	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 165,591</u>

(See independent auditor's report.)



**NONMAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2014

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 29,989,332	\$ 1,334,712	\$ 11,589,637	\$ 42,913,681
Receivables				
Property taxes	7,850,000	-	-	7,850,000
Accounts	607,150	84,448	162,416	854,014
Accrued interest	2,772	-	143	2,915
Other	29,952	-	-	29,952
Prepaid items	100,970	-	-	100,970
Due from other funds	265,293	-	-	265,293
Due from other governments	644,915	-	-	644,915
Restricted assets				
Cash and investments	81,766	-	-	81,766
TOTAL ASSETS	\$ 39,572,150	\$ 1,419,160	\$ 11,752,196	\$ 52,743,506
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 3,175,695	\$ -	\$ 31,050	\$ 3,206,745
Retainage payable	2,312	-	-	2,312
Accrued payroll	243,700	-	-	243,700
Unearned revenue	242,997	-	-	242,997
Due to other funds	531,080	-	5,000	536,080
Total liabilities	4,195,784	-	36,050	4,231,834
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	7,850,000	-	-	7,850,000
Total deferred inflows of resources	7,850,000	-	-	7,850,000
Total liabilities and deferred inflows of resources	12,045,784	-	36,050	12,081,834
FUND BALANCES				
Nonspendable - prepaid items	100,970	-	-	100,970
Restricted for debt service	81,766	1,419,160	-	1,500,926
Restricted for retirement	553,390	-	-	553,390
Restricted for public buildings	4,244,350	-	-	4,244,350
Restricted for specific purpose	1,206,542	-	236,550	1,443,092
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				
Assigned for capital purposes	-	-	11,479,596	11,479,596
Unassigned	(13,154)	-	-	(13,154)
Total fund balances	27,526,366	1,419,160	11,716,146	40,661,672
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 39,572,150	\$ 1,419,160	\$ 11,752,196	\$ 52,743,506

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 7,853,281	\$ -	\$ -	\$ 7,853,281
Licenses and permits	474,039	-	54,259	528,298
Intergovernmental	6,135,521	1,194,566	342,610	7,672,697
Charges for services	2,722,940	-	661,653	3,384,593
Fines and forfeits	205,790	-	-	205,790
Investment income	70,293	1,513	46,078	117,884
Miscellaneous	109,581	-	3,656	113,237
Total revenues	17,571,445	1,196,079	1,108,256	19,875,780
EXPENDITURES				
Current				
General government	2,009,129	1,600	42,918	2,053,647
Public safety	1,618,777	-	-	1,618,777
Highways and streets	8,319,116	-	-	8,319,116
Health and welfare	6,630,271	-	75,914	6,706,185
Debt service				
Principal	213,750	545,000	-	758,750
Interest and fiscal charges	18,176	618,618	-	636,794
Capital outlay	-	-	727,842	727,842
Total expenditures	18,809,219	1,165,218	846,674	20,821,111
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,237,774)	30,861	261,582	(945,331)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	46,354	-	40,417	86,771
Transfers in	2,110,566	-	515,241	2,625,807
Transfers (out)	(1,134,175)	-	(370,429)	(1,504,604)
Total other financing sources (uses)	1,022,745	-	185,229	1,207,974
NET CHANGE IN FUND BALANCES	(215,029)	30,861	446,811	262,643
FUND BALANCES, JANUARY 1, 2014	27,741,395	1,388,299	11,269,335	40,399,029
FUND BALANCES, DECEMBER 31, 2014	\$ 27,526,366	\$ 1,419,160	\$ 11,716,146	\$ 40,661,672

(See independent auditor's report.)



SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT GROUP

- **Retirement Fund** - to account for the revenues restricted to providing disability and pension benefits under Social Security and the State of Illinois Municipal Retirement Fund for County employees.
- **Public Building Administration Fund** - to account for revenues and expenditures restricted for the administration of the Public Building Commission. Financing is provided by rental charges.
- **Public Building Maintenance Fund** - to account for the revenues restricted for the renewal and replacement of County buildings.
- **Public Building Commission Lease Fund** - to account for revenues restricted to the administration of the Public Building Commission and the associated lease agreement. Financing is provided by an annual property tax levy.
- **Micrographics Fund** - to account for revenues restricted for the computerization of the Recorder's Office. Financing is provided by a filing fee assessed in the Recorder's Office for each document filed.
- **Tax Sale Automation Fund** - to account for revenues restricted to expenditures associated with the computerization of the property tax sale process for delinquent taxes. Financing is provided by a special fee assessed with each delinquent property tax payment sold at the annual tax sale conducted by the County Clerk and the County Treasurer.
- **History Room Fund** - to account for revenues restricted, committed, or assigned to providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.
- **Data Fiber Optic Network Fund** - to account for revenues restricted to the maintenance and operation of the DeKalb County fiber optic cable network. Financing is provided by participation fees from users.
- **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	-	-
	\$ 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
	203,124	119,535	26,469
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	390,000	2,375,000	-
	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
	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
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-	420,000	505,000	3,690,000
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-	420,000	505,000	3,690,000
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9,012	460,853	516,050	4,100,043
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1,887	-	2,995	52,591
93,970	268,265	542,749	6,349,045

95,857	268,265	545,744	6,401,636
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\$ 104,869	\$ 729,118	\$ 1,061,794	\$ 10,501,679
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(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
	<hr/>			
Total revenues	7,821	527,614	-	535,435
<hr/>				
EXPENDITURES				
General government				
Commodities and services				
Building maintenance	-	190,686	6,250	196,936
Other	188	-	-	188
	<hr/>			
Total expenditures	188	190,686	6,250	197,124
<hr/>				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,633	336,928	(6,250)	338,311
<hr/>				
OTHER FINANCING SOURCES (USES)				
Transfers in	-	68,000	-	68,000
Transfers (out)	(6,250)	(10,000)	6,250	(10,000)
	<hr/>			
Total other financing sources (uses)	(6,250)	58,000	6,250	58,000
<hr/>				
NET CHANGE IN FUND BALANCE	1,383	394,928	-	396,311
<hr/>				
FUND BALANCE, JANUARY 1, 2014	80,383	3,839,847	-	3,920,230
<hr/>				
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
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
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(36,000)	(39,400)	145,007
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	-	-	206,688
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	206,688
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (36,000)	\$ (39,400)	351,695
FUND BALANCE (DEFICIT), JANUARY 1, 2014			<hr/>
			(202,620)
FUND BALANCE, DECEMBER 31, 2014			<hr/> <hr/>
			\$ 149,075

(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	 <u>1,000</u>	 <u>1,000</u>	 <u>2,754</u>
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	 <u>12,000</u>	 <u>12,000</u>	 <u>7,541</u>
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	1,500	1,500	630
 Total capital improvements	 <u>2,000</u>	 <u>2,000</u>	 <u>630</u>
Commodities and services			
Maintenance - equipment	600	600	336
Commercial service	1,000	1,000	647
 Total commodities and services	 <u>1,600</u>	 <u>1,600</u>	 <u>983</u>
Supplies and materials			
Supplies	2,000	2,000	1,043
Postage	400	400	279
Books and subscriptions	-	-	30
 Total supplies and materials	 <u>2,400</u>	 <u>2,400</u>	 <u>1,352</u>
 Total expenditures	 <u>18,000</u>	 <u>18,000</u>	 <u>10,506</u>
 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)	 <u>12,000</u>	 <u>12,000</u>	 <u>12,000</u>
 NET CHANGE IN FUND BALANCE	 <u>\$ (5,000)</u>	 <u>\$ (5,000)</u>	 4,248
 FUND BALANCE, JANUARY 1, 2014			 <u>28,200</u>
 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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
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
	<hr/>	<hr/>	<hr/>
Total revenues	181,000	181,000	215,517
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
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	250,000	250,000	208,661
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	90,000	90,000	24,495
	<hr/>	<hr/>	<hr/>
Total capital improvements	98,000	98,000	24,495
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	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	85,500	85,500	50,480
Supplies and materials			
Supplies	1,500	1,500	153
Postage	-	-	112
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,500	1,500	265
	<hr/>	<hr/>	<hr/>
Total expenditures	435,000	435,000	283,901
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(254,000)	(254,000)	(68,384)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(5,000)	(5,000)	(5,000)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (259,000)	\$ (259,000)	(73,384)
FUND BALANCE, JANUARY 1, 2014			<hr/>
			446,082
FUND BALANCE, DECEMBER 31, 2014			<hr/>
			<u>\$ 372,698</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
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>16,452</u>
EXPENDITURES			
Public safety			
Supplies and materials			
Citation supplies	4,000	4,000	-
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 11,000</u>	<u>\$ 11,000</u>	16,452
FUND BALANCE, JANUARY 1, 2014			<u>39,829</u>
FUND BALANCE, DECEMBER 31, 2014			<u><u>\$ 56,281</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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
	<hr/>	<hr/>	<hr/>
Total revenues	113,900	113,900	138,109
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	161,000	154,500	132,820
	<hr/>	<hr/>	<hr/>
Capital improvements			
Computer equipment	-	500	260
	<hr/>	<hr/>	<hr/>
Total capital improvements	-	500	260
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Total commodities and services	67,700	73,700	73,332
	<hr/>	<hr/>	<hr/>

(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	104,500	104,500	313,438
EXPENDITURES			
Public safety			
Capital improvements			
Vehicles	20,000	20,000	20,275
Computer equipment	3,000	5,000	4,682
Total capital improvements	23,000	25,000	24,957
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	157,500	215,500	196,937
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	13,000	13,000	10,561
Total expenditures	193,500	253,500	232,455

(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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
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)	<u>(50,500)</u>	<u>(50,500)</u>	<u>(50,500)</u>
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	<u>1,387,000</u>	<u>1,410,000</u>	<u>1,409,039</u>
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	<u>842,700</u>	<u>842,700</u>	<u>747,524</u>
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
	<hr/>	<hr/>	<hr/>
Total commodities and services	295,300	295,300	260,274
	<hr/>	<hr/>	<hr/>
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	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	684,500	652,500	630,955
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 3,209,500	\$ 3,200,500	\$ 3,047,792
	<hr/>	<hr/>	<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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	<u>75,800</u>	<u>75,800</u>	<u>139,589</u>
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	<u>276,300</u>	<u>272,800</u>	<u>254,889</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>(200,500)</u>	<u>(197,000)</u>	<u>(115,300)</u>
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)	<u>276,900</u>	<u>273,400</u>	<u>295,726</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ 76,400</u>	<u>\$ 76,400</u>	180,426
FUND BALANCE, JANUARY 1, 2014			
			<u>411,635</u>
FUND BALANCE, DECEMBER 31, 2014			
			<u>\$ 592,061</u>

(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
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
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
Total commodities and services	4,300	7,800	5,171
Supplies and materials			
Supplies	2,500	2,500	2,564
Total supplies and materials	2,500	2,500	2,564
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/> <hr/>
			\$ 2,612,957

(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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	85,450	85,450	660,825
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (314,550)	\$ (314,550)	112,913
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2014			3,576,508
			<hr/>
FUND BALANCE, DECEMBER 31, 2014			\$ 3,689,421
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FEDERAL HIGHWAY MATCHING TAX FUND**

For the Year Ended December 31, 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	<u>801,700</u>	<u>801,700</u>	<u>902,519</u>
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	<u>(151,900)</u>	<u>(151,900)</u>	<u>(254,860)</u>
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
			<hr/>
Total salaries and benefits	3,066,300	3,042,300	2,954,135
			<hr/>
Capital improvements			
Office furniture and equipment	1,600	2,600	3,286
Other equipment	1,000	1,000	-
			<hr/>
Total capital improvements	2,600	3,600	3,286
			<hr/>
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
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 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>Budget</u>	<u>Final</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/>	<hr/>
Total revenues	284,800	284,800	273,418
	<hr/>	<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/>	<hr/>
Total expenditures	287,800	308,800	265,745
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,000)	(24,000)	7,673
	<hr/>	<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/>	<hr/>
Total other financing sources (uses)	3,000	3,000	3,000
	<hr/>	<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
	<hr/>		
Total revenues	517,100	517,100	518,124
	<hr/>		
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
	<hr/>		
Total salaries and benefits	269,000	254,000	247,546
	<hr/>		
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
	<hr/>		
Total capital outlay	23,300	38,300	38,196
	<hr/>		
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
Total commodities and services	209,200	219,200	218,650
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	-
Total supplies and materials	4,300	4,300	4,888
Total expenditures	505,800	515,800	509,280
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,300	1,300	8,844
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(4,000)	(4,000)	(4,000)
Total other financing sources (uses)	(4,000)	(4,000)	(4,000)
NET CHANGE IN FUND BALANCE	\$ 7,300	\$ (2,700)	4,844
FUND BALANCE, JANUARY 1, 2014			540,900
FUND BALANCE, DECEMBER 31, 2014			\$ 545,744

(See independent auditor's report.)



DEBT SERVICE FUNDS

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

DEKALB COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
DEBT SERVICE FUNDS**

December 31, 2014

	Build America Bonds	Recovery Zone Bonds	Total
ASSETS			
Cash and investments	\$ 996,035	\$ 338,677	\$ 1,334,712
Receivables			
Accounts	63,641	20,807	84,448
	<hr/>		
Total assets	\$ 1,059,676	\$ 359,484	\$ 1,419,160
	<hr/> <hr/>		
LIABILITIES AND FUND BALANCES			
LIABILITIES			
None	\$ -	\$ -	\$ -
	<hr/>		
Total liabilities	-	-	-
	<hr/>		
FUND BALANCES			
Restricted for debt service	1,059,676	359,484	1,419,160
	<hr/>		
Total fund balances	1,059,676	359,484	1,419,160
	<hr/>		
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,059,676	\$ 359,484	\$ 1,419,160
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Build America Bonds	Recovery Zone Bonds	Total
REVENUES			
Intergovernmental	\$ 890,779	\$ 303,787	\$ 1,194,566
Investment income	1,138	375	1,513
Total revenues	<u>891,917</u>	<u>304,162</u>	<u>1,196,079</u>
EXPENDITURES			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	545,000	-	545,000
Interest	308,510	310,108	618,618
Total expenditures	<u>854,310</u>	<u>310,908</u>	<u>1,165,218</u>
NET CHANGE IN FUND BALANCES	37,607	(6,746)	30,861
FUND BALANCES, JANUARY 1, 2014	<u>1,022,069</u>	<u>366,230</u>	<u>1,388,299</u>
FUND BALANCES, DECEMBER 31, 2014	<u><u>\$ 1,059,676</u></u>	<u><u>\$ 359,484</u></u>	<u><u>\$ 1,419,160</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 765,000	\$ 765,000	\$ 790,629
Federal interest rebate	98,000	98,000	100,150
Investment income	1,000	1,000	1,138
	<hr/>		
Total revenues	864,000	864,000	891,917
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Principal	545,000	545,000	545,000
Interest	310,000	310,000	308,510
	<hr/>		
Total expenditures	856,000	856,000	854,310
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 8,000</u>	<u>\$ 8,000</u>	37,607
FUND BALANCE, JANUARY 1, 2014			<u>1,022,069</u>
FUND BALANCE, DECEMBER 31, 2014			<u>\$ 1,059,676</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 225,000	\$ 225,000	\$ 174,356
Federal interest rebate	127,000	127,000	129,431
Investment income	200	200	375
	<hr/>		
Total revenues	352,200	352,200	304,162
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Interest	311,000	311,000	310,108
	<hr/>		
Total expenditures	312,000	312,000	310,908
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 40,200</u>	<u>\$ 40,200</u>	(6,746)
FUND BALANCE, JANUARY 1, 2014			<hr/> 366,230
FUND BALANCE, DECEMBER 31, 2014			<hr/> \$ 359,484 <hr/>

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

- **Capital Improvement Reserve Fund** - to account for funds assigned for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- **Special Projects Fund** - to account for funds assigned for general government special capital projects. Financing is provided by an allocation from the General Fund.
- **GIS Development Fund** - to account for funds assigned for the development and maintenance of both a geographically-based information system (GIS) and an in-house property tax system. Financing is provided by a recording fee that is charged for each document recorded.
- **County Farm Fund** - to account for funds assigned for major one-time capital items. Financing is provided by proceeds from the sale of the County Farm property.
- **Opportunity Fund** - to account for funds assigned to allow the County to take advantage of opportunities to further enhance the quality of life in the County or to increase future revenue sources. Financing is provided by sales tax revenue from the County Farm property.
- **Asset Replacement Fund** - to account for funds assigned for the replacement of the County's major equipment for various departments.
- **Jail Expansion Fund** - to account for revenues and expenditures restricted for the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- **Solid Waste Program Fund** - to account for funds assigned for capital outlay and for providing education to the citizens of the County regarding recycling, re-using products, or reducing waste generally, as well as financing for special recycling programs. Financing was provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County through July, 2014, and by an allocation from the Landfill Host Benefit Fund effective August, 2014.
- **Landfill Host Benefit Fund** - to account for funds assigned for special capital outlay purposes. Financing is provided by a host benefit fee collected on each ton of waste disposed of at the landfill expansion.
- **FEMA Grant Montoya Project Fund** - to account for grant revenues restricted to the acquisition of property located in a flood plain, and the conversion of that property to open space. The funding is provided by a Federal grant.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2014

	Capital Improvement Reserve	Special Projects	GIS Development	County Farm
ASSETS				
Cash and investments	\$ 1,503,392	\$ 495,065	\$ 492,398	\$ 633,827
Receivables				
Accounts	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	\$ 1,503,392	\$ 495,065	\$ 492,398	\$ 633,827
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ 4,725	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	4,725	-	-
FUND BALANCES				
Restricted for specific purpose	-	-	-	-
Unrestricted				
Assigned for capital purposes	1,503,392	490,340	492,398	633,827
Total fund balances	1,503,392	490,340	492,398	633,827
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,503,392	\$ 495,065	\$ 492,398	\$ 633,827

Opportunity	Asset Replacement	Jail Expansion	Solid Waste Program	Landfill Host Benefit	FEMA Grant Montoya Project	Total
\$ 3,558,417	\$ 4,202,793	\$ 236,550	\$ 34,652	\$ 427,907	\$ 4,636	\$ 11,589,637
26,826	813	-	-	134,389	388	162,416
143	-	-	-	-	-	143
\$ 3,585,386	\$ 4,203,606	\$ 236,550	\$ 34,652	\$ 562,296	\$ 5,024	\$ 11,752,196
\$ 14,852	\$ 9,528	\$ -	\$ 1,945	\$ -	\$ -	\$ 31,050
-	-	-	-	-	5,000	5,000
14,852	9,528	-	1,945	-	5,000	36,050
-	-	236,550	-	-	-	236,550
3,570,534	4,194,078	-	32,707	562,296	24	11,479,596
3,570,534	4,194,078	236,550	32,707	562,296	24	11,716,146
\$ 3,585,386	\$ 4,203,606	\$ 236,550	\$ 34,652	\$ 562,296	\$ 5,024	\$ 11,752,196

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS

For the Year Ended December 31, 2014

	Capital Improvement Reserve	Special Projects	GIS Development	County Farm
REVENUES				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	15,972	-
Intergovernmental	-	6,755	-	-
Investment income	18,176	1,741	1,533	1,206
Miscellaneous	-	-	-	-
Total revenues	18,176	8,496	17,505	1,206
EXPENDITURES				
General government				
Commodities and services	-	-	35,970	-
Health and welfare				
Salaries and benefits	-	-	-	-
Commodities and services	-	-	-	-
Capital outlay				
Capital improvements	-	59,811	-	3,460
Total expenditures	-	59,811	35,970	3,460
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	18,176	(51,315)	(18,465)	(2,254)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(18,000)	(80,000)	(15,000)	-
Total other financing sources (uses)	(18,000)	(80,000)	(15,000)	-
NET CHANGE IN FUND BALANCES	176	(131,315)	(33,465)	(2,254)
FUND BALANCES, JANUARY 1, 2014	1,503,216	621,655	525,863	636,081
FUND BALANCES, DECEMBER 31, 2014	\$ 1,503,392	\$ 490,340	\$ 492,398	\$ 633,827

Opportunity	Asset Replacement	Jail Expansion	Solid Waste Program	Landfill Host Benefit	FEMA Grant Montoya Project	Total
\$ -	\$ -	\$ -	\$ 54,259	\$ -	\$ -	\$ 54,259
-	44,279	-	481	600,921	-	661,653
309,407	-	-	2,000	-	24,448	342,610
10,733	12,292	241	40	116	-	46,078
2,797	835	-	-	-	24	3,656
322,937	57,406	241	56,780	601,037	24,472	1,108,256
-	-	6,948	-	-	-	42,918
-	-	-	44,558	-	-	44,558
-	-	-	30,956	-	400	31,356
77,093	563,430	-	-	-	24,048	727,842
77,093	563,430	6,948	75,514	-	24,448	846,674
245,844	(506,024)	(6,707)	(18,734)	601,037	24	261,582
-	40,417	-	-	-	-	40,417
-	476,500	-	38,741	-	-	515,241
(206,688)	-	-	(12,000)	(38,741)	-	(370,429)
(206,688)	516,917	-	26,741	(38,741)	-	185,229
39,156	10,893	(6,707)	8,007	562,296	24	446,811
3,531,378	4,183,185	243,257	24,700	-	-	11,269,335
\$ 3,570,534	\$ 4,194,078	\$ 236,550	\$ 32,707	\$ 562,296	\$ 24	\$ 11,716,146

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL IMPROVEMENT RESERVE FUND**

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 40,000	\$ 40,000	\$ 18,176
Total revenues	40,000	40,000	18,176
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	40,000	40,000	18,176
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(40,000)	(40,000)	(18,000)
Total other financing sources (uses)	(40,000)	(40,000)	(18,000)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	176
FUND BALANCE, JANUARY 1, 2014			1,503,216
FUND BALANCE, DECEMBER 31, 2014			\$ 1,503,392

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 6,755
Investment income	2,000	2,000	1,741
Total revenues	2,000	2,000	8,496
EXPENDITURES			
Capital improvements			
Building remodeling	-	-	9,696
Walk/bike path	20,000	20,000	-
Hazard mitigation	25,000	25,000	2,640
Databases	20,000	20,000	6,400
Repeater systems	32,000	32,000	16,268
Network/web infrastructure	10,000	10,000	-
Digital patroller - sheriff	25,000	25,000	18,537
Mobile web app	10,000	10,000	-
Cemetery monument restoration	10,000	10,000	6,270
Contingency	3,000	3,000	-
Total expenditures	155,000	155,000	59,811
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(153,000)	(153,000)	(51,315)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(30,000)	-	(30,000)
Data fiber optic network	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	(80,000)	(50,000)	(80,000)
NET CHANGE IN FUND BALANCE	\$ (233,000)	\$ (203,000)	(131,315)
FUND BALANCE, JANUARY 1, 2014			621,655
FUND BALANCE, DECEMBER 31, 2014			\$ 490,340

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 5,500	\$ 5,500	\$ 15,972
Investment income	2,000	2,000	1,533
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>17,505</u>
EXPENDITURES			
General government			
Commodities and services	40,000	40,000	35,970
Supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements	1,000	1,000	-
Total expenditures	<u>42,000</u>	<u>42,000</u>	<u>35,970</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(34,500)</u>	<u>(34,500)</u>	<u>(18,465)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (49,500)</u>	<u>\$ (49,500)</u>	<u>(33,465)</u>
FUND BALANCE, JANUARY 1, 2014			<u>525,863</u>
FUND BALANCE, DECEMBER 31, 2014			<u><u>\$ 492,398</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Commodities and services			
Professional services	\$ 30,000	\$ 30,000	\$ -
Software acquisition	-	-	35,970
Telephone and data	10,000	10,000	-
Total commodities and services	40,000	40,000	35,970
Supplies and materials			
Technical supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	1,000	1,000	-
TOTAL EXPENDITURES	\$ 42,000	\$ 42,000	\$ 35,970

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY FARM FUND**

For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Investment income	\$ 2,000	\$ 2,000	\$ 1,206
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,206</u>
EXPENDITURES			
Capital outlay			
Commercial services	-	-	3,460
Professional services	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>3,460</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,000)</u>	<u>\$ (23,000)</u>	<u>(2,254)</u>
FUND BALANCE, JANUARY 1, 2014			<u>636,081</u>
FUND BALANCE, DECEMBER 31, 2014			<u><u>\$ 633,827</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 370,000	\$ 370,000	\$ 309,407
Investment income	3,000	3,000	10,733
Miscellaneous	-	-	2,797
Total revenues	<u>373,000</u>	<u>373,000</u>	<u>322,937</u>
EXPENDITURES			
Capital outlay			
Public notices	-	-	166
Professional services	-	78,000	71,927
Community foundation	-	-	5,000
Total expenditures	<u>-</u>	<u>78,000</u>	<u>77,093</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>373,000</u>	<u>295,000</u>	<u>245,844</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
PBC lease	-	(207,000)	(206,688)
Total other financing sources (uses)	<u>-</u>	<u>(207,000)</u>	<u>(206,688)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 373,000</u>	<u>\$ 88,000</u>	<u>39,156</u>
FUND BALANCE, JANUARY 1, 2014			<u>3,531,378</u>
FUND BALANCE, DECEMBER 31, 2014			<u>\$ 3,570,534</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 37,000	\$ 37,000	\$ 44,279
Investment income	10,000	10,000	12,292
Miscellaneous	-	-	835
Total revenues	47,000	47,000	57,406
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	580,000	580,000	266,516
Planning vehicle	25,000	25,000	20,942
Animal control vehicle	-	-	179
Sheriff's information system	25,000	25,000	9,012
Network/web infrastructure	510,000	510,000	186,780
Computer replacement	95,000	95,000	74,584
Facility management equipment	5,000	5,000	-
Financial system upgrade	30,000	30,000	-
Sheriff's communication center	20,000	20,000	-
Miscellaneous projects	10,000	10,000	5,417
Total expenditures	1,300,000	1,300,000	563,430
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,253,000)	(1,253,000)	(506,024)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	40,417
Transfer in			
General	339,000	339,000	341,500
Veteran's assistance	4,000	4,000	4,000
Highway	7,000	7,000	7,000
Health	39,000	39,000	39,000
Mental health	1,000	1,000	1,000
Community services	4,000	4,000	4,000
Nursing home	73,000	73,000	73,000
Probation services	7,000	7,000	7,000
Total other financing sources (uses)	474,000	474,000	516,917
NET CHANGE IN FUND BALANCE	\$ (779,000)	\$ (779,000)	10,893
FUND BALANCE, JANUARY 1, 2014			4,183,185
FUND BALANCE, DECEMBER 31, 2014			\$ 4,194,078

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Investment income	\$ -	\$ -	\$ 241
Total revenues	<u>-</u>	<u>-</u>	<u>241</u>
EXPENDITURES			
Commodities and services	<u>-</u>	<u>7,000</u>	<u>6,948</u>
Total expenditures	<u>-</u>	<u>7,000</u>	<u>6,948</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>(6,707)</u>
FUND BALANCE, JANUARY 1, 2014			<u>243,257</u>
FUND BALANCE, DECEMBER 31, 2014			<u><u>\$ 236,550</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SOLID WASTE PROGRAM FUND

For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Licenses and permits			
Tipping fees	\$ 90,000	\$ 90,000	\$ 54,259
Charges for services			
Recycling program	300	300	481
Intergovernmental	-	-	2,000
Investment income	100	100	40
	<hr/>	<hr/>	<hr/>
Total revenues	90,400	90,400	56,780
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	35,200	35,200	29,444
Overtime	-	-	67
PHO contingency	-	1,000	5,949
Health insurance	1,700	1,700	-
Life insurance	100	100	53
Insurance buyout	-	-	1,800
FICA	2,700	2,700	2,919
IMRF	3,900	3,900	4,266
Unemployment tax	100	100	60
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	43,700	44,700	44,558
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	200	200	99
Memberships	900	900	850
Public notices	2,100	2,100	4,235
Professional services	17,000	16,000	9,500
Commercial services	15,800	15,800	14,760
Contributions to agencies	600	600	1,356
Miscellaneous	200	200	156
	<hr/>	<hr/>	<hr/>
Total commodities and services	36,800	35,800	30,956
	<hr/>	<hr/>	<hr/>
Total expenditures	80,500	80,500	75,514
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,900	9,900	(18,734)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	-	-	38,741
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(12,000)	(12,000)	26,741
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (2,100)	\$ (2,100)	8,007
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2014			24,700
			<hr/>
FUND BALANCE, DECEMBER 31, 2014			\$ 32,707
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
LANDFILL HOST BENEFIT FUND**

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ -	\$ -	\$ 600,921
Investment income	-	-	116
Total revenues	-	-	601,037
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	601,037
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Solid waste	-	(38,800)	(38,741)
Total other financing sources (uses)	-	(38,800)	(38,741)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (38,800)</u>	562,296
FUND BALANCE, JANUARY 1, 2014			-
FUND BALANCE, DECEMBER 31, 2014			<u>\$ 562,296</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 24,448
Interest	-	-	24
Total revenues	-	-	24,472
EXPENDITURES			
Health and welfare			
Commodities and services	-	400	400
Capital outlay			
Demolition	-	25,000	24,048
Total expenditures	-	25,400	24,448
NET CHANGE IN FUND BALANCE	\$ -	\$ (25,400)	24
FUND BALANCE, JANUARY 1, 2014			-
FUND BALANCE, DECEMBER 31, 2014			\$ 24

(See independent auditor's report.)



PROPRIETARY FUND TYPES



ENTERPRISE FUND

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

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,934,800	\$ 14,934,800	\$ 14,017,513
Other revenues	8,200	8,200	4,798
Total operating revenues	<u>14,943,000</u>	<u>14,943,000</u>	<u>14,022,311</u>
OPERATING EXPENSES			
Administration	4,155,200	2,169,700	1,471,789
Operations			
Rehabilitation	1,064,400	1,139,900	1,008,071
Social services	183,900	245,900	239,926
Patient activities	162,700	213,700	208,401
Dietary	1,147,600	1,364,600	1,327,431
Nursing	6,169,400	7,466,400	7,400,438
Environmental services	595,200	757,200	729,732
Maintenance	515,800	636,800	609,354
Capital improvements	285,000	285,000	70,216
Depreciation	581,200	581,200	554,333
Total operating expenses	<u>14,860,400</u>	<u>14,860,400</u>	<u>13,619,691</u>
OPERATING INCOME	<u>82,600</u>	<u>82,600</u>	<u>402,620</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	71,800	71,800	29,499
Loss on disposal of capital assets	-	-	(358)
Other income	145,900	145,900	5,314
Interest and fiscal charges on indebtedness	(100,400)	(100,400)	(84,988)
Total non-operating revenues (expenses)	<u>117,300</u>	<u>117,300</u>	<u>(50,533)</u>
NET INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	<u>199,900</u>	<u>199,900</u>	<u>352,087</u>
TRANSFERS			
Transfers (out)	(73,000)	(73,000)	(73,000)
Total transfers	<u>(73,000)</u>	<u>(73,000)</u>	<u>(73,000)</u>
CONTRIBUTIONS	<u>30,400</u>	<u>30,400</u>	<u>26,053</u>
NET INCOME - BUDGETARY BASIS	<u>\$ 157,300</u>	<u>\$ 157,300</u>	<u>305,140</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			<u>69,514</u>
NET INCOME GAAP BASIS			374,654
NET POSITION, JANUARY 1, 2014			<u>10,716,785</u>
NET POSITION, DECEMBER 31, 2014			<u><u>\$ 11,091,439</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
NURSING HOME FUND**

For the Year Ended December 31, 2014

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 13,612,968
Payments to suppliers	(4,438,038)
Payments to employees	<u>(8,684,254)</u>
Net cash from operating activities	<u>490,676</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Transfers to other funds	<u>(73,000)</u>
Net cash from noncapital financing activities	<u>(73,000)</u>

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

Interest paid on revenue bonds	(100,433)
Payments on revenue bonds	(641,250)
Payments for capital acquisitions	<u>(69,514)</u>
Net cash from capital and related financing activities	<u>(811,197)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Receipt of interest	<u>29,365</u>
Net cash from investing activities	<u>29,365</u>

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

(364,156)

CASH AND CASH EQUIVALENTS, JANUARY 1, 2014

4,818,246

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2014

\$ 4,454,090

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

**RECONCILIATION OF OPERATING INCOME
TO NET CASH FLOWS FROM
OPERATING ACTIVITIES**

Operating income	\$ 472,134
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	554,333
Receipt of miscellaneous income	5,314
Receipt of donations	26,053
Effects of changes in operating assets and liabilities	
Accounts receivable	(440,710)
Prepaid expenses	(12,919)
Inventory	285
Accounts payable	68,671
Accrued payroll	(5,321)
Claims payable	(192,125)
Compensated absences payable	14,961

NET CASH FROM OPERATING ACTIVITIES \$ 490,676

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,913,400	\$ 4,913,400	\$ 4,236,613
State aid - patient care	4,988,000	4,988,000	5,994,350
Contributions from townships	130,000	130,000	158,123
Medicare	4,903,400	4,903,400	3,628,427
Total net patient service revenue	<u>14,934,800</u>	<u>14,934,800</u>	<u>14,017,513</u>
Other revenue			
Employee meals	<u>8,200</u>	<u>8,200</u>	<u>4,798</u>
Total other revenue	<u>8,200</u>	<u>8,200</u>	<u>4,798</u>
TOTAL OPERATING REVENUES	<u><u>\$ 14,943,000</u></u>	<u><u>\$ 14,943,000</u></u>	<u><u>\$ 14,022,311</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 300,900	\$ 300,900	\$ 270,890
Overtime	-	-	16,373
On call	-	-	508
Shift differential	-	-	224
Supervisory differential	-	-	91
Weekend pay	-	-	430
Premium holiday	-	-	363
Health benefits	1,001,200	125,200	45,476
Life insurance	26,700	26,700	477
FICA	510,600	60,600	21,297
IMRF	700,900	57,900	31,076
Insurance buyback	-	-	31,200
Deferred compensation	-	-	5,007
Unemployment tax	50,100	50,100	987
Uniform allowance	24,000	24,000	-
Total salaries and benefits	<u>\$ 2,614,400</u>	<u>\$ 645,400</u>	<u>\$ 424,399</u>
Commodities and services			
Travel	\$ 2,900	\$ 2,900	\$ 291
Schools of instruction	3,400	3,400	1,646
Mileage - employee	900	900	1,586
Public notices	36,800	36,800	45,291
Memberships	13,600	13,600	18,295
Community relations	2,300	2,300	198
Maintenance - software	29,700	29,700	29,149
Departmental chargeback	143,400	143,400	-
Postage	8,800	8,800	6,949
In-house copies	1,400	1,400	2,256
Telephone	23,400	23,400	25,199
Rental of equipment	10,300	10,300	9,033
Professional services	394,600	394,600	406,929
Commercial services	1,800	1,800	563
Chargeback	94,500	141,000	140,823
Background checks	3,100	3,100	3,280
Insurance premiums	30,000	30,000	-
Liability premiums	10,100	10,100	-
Workers' compensation - medical	70,600	70,600	(138,203)
Workers' compensation - salary reimbursements	10,000	10,000	7,600
Workers' compensation - settlements	4,900	4,900	-
State provider fee	538,200	475,200	434,937
Medical expense	1,000	1,000	3,717
Loss on bad debts	64,100	64,100	7,446
Miscellaneous	100	100	3,309
Total commodities and services	<u>\$ 1,499,900</u>	<u>\$ 1,483,400</u>	<u>\$ 1,010,294</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 27,208
Periodicals and subscriptions	11,600	11,600	9,888
Total supplies and materials	<u>40,900</u>	<u>40,900</u>	<u>37,096</u>
Total administration	<u>\$ 4,155,200</u>	<u>\$ 2,169,700</u>	<u>\$ 1,471,789</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 185,400	\$ 185,400	\$ 178,438
Overtime	-	26,000	25,598
On call	-	-	414
Premium holiday	-	-	1,011
Shift differential	-	-	547
Extra duty pay	-	-	2,249
Weekend pay	-	-	785
FICA	-	15,000	14,503
IMRF	-	23,000	22,894
Insurance buyout	-	-	3,000
Health insurance	-	58,000	57,708
Life insurance	-	-	390
Unemployment	-	-	464
Uniform allowance	-	-	875
Total salaries and benefits	<u>185,400</u>	<u>307,400</u>	<u>308,876</u>
Commodities and services			
Professional services	<u>875,100</u>	<u>828,600</u>	<u>694,220</u>
Supplies and materials			
Supplies	<u>3,900</u>	<u>3,900</u>	<u>4,975</u>
Total rehabilitation	<u>\$ 1,064,400</u>	<u>\$ 1,139,900</u>	<u>\$ 1,008,071</u>
Social services			
Salaries and benefits			
Salaries	\$ 180,000	\$ 180,000	\$ 163,463
Overtime	-	-	2,393
On call	-	-	2,618
Supervisory differential	-	-	94
Weekend	-	-	10
FICA	-	20,000	12,570
IMRF	-	30,000	19,157
Insurance buyback	-	-	6,000
Health insurance	-	12,000	29,520
Life insurance	-	-	323
Unemployment	-	-	400
Total salaries and benefits	<u>180,000</u>	<u>242,000</u>	<u>236,548</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ 700	\$ 700	\$ 643
Community relations	1,200	1,200	573
Outings	2,000	2,000	2,162
Total commodities and services	3,900	3,900	3,378
Total social services	\$ 183,900	\$ 245,900	\$ 239,926
Patient activities			
Salaries and benefits			
Salaries	\$ 140,300	\$ 140,300	\$ 129,388
Overtime	-	-	543
Shift differential	-	-	332
Weekend pay	-	-	713
Premium holiday	-	-	333
Supervisory differential	-	-	90
FICA	-	10,000	9,622
IMRF	-	14,000	13,792
Insurance buyback	-	-	3,000
Health insurance	-	27,000	26,040
Life insurance	-	-	316
Unemployment	-	-	690
Total salaries and benefits	140,300	191,300	184,859
Commodities and services			
Professional services	2,500	2,500	2,589
N.H. Christmas party	1,600	1,600	4,322
Outings	-	-	755
Resident events	8,700	8,700	9,100
Total commodities and services	12,800	12,800	16,766
Supplies and materials			
Supplies	9,600	9,600	6,776
Total patient activities	\$ 162,700	\$ 213,700	\$ 208,401
Dietary			
Salaries and benefits			
Salaries	\$ 607,200	\$ 607,200	\$ 568,149
Overtime	-	12,000	11,712
Shift differential	-	7,000	6,929
Extra duty pay	-	-	1,434

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ -	\$ 7,000	\$ 6,242
Premium holiday	-	-	4,420
Supervisory differential	-	-	50
FICA	-	44,000	45,162
IMRF	-	52,000	53,594
Insurance buyout	-	-	18,000
Health insurance	-	95,000	94,220
Life insurance	-	-	1,606
HSA benefit	-	-	3,068
Unemployment	-	-	3,591
Uniform allowance	-	-	4,545
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	607,200	824,200	822,722
	<hr/>	<hr/>	<hr/>
Commodities and supplies			
Professional services	28,200	28,200	30,119
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	34,800	34,800	27,464
Chemicals	12,700	12,700	11,405
Groceries	415,200	415,200	385,639
Supplements	49,500	49,500	50,082
	<hr/>	<hr/>	<hr/>
Total supplies and materials	512,200	512,200	474,590
	<hr/>	<hr/>	<hr/>
Total dietary	\$ 1,147,600	\$ 1,364,600	\$ 1,327,431
	<hr/>	<hr/>	<hr/>
Nursing			
Salaries and benefits			
Salaries	\$ 4,823,600	\$ 4,649,600	\$ 3,903,488
Overtime	-	-	255,678
On call	-	-	1,829
Workers' compensation	-	-	516
Shift differential	-	-	184,879
Supervisory differential	-	-	11,354
Extra duty pay	-	-	51,962
Weekend pay	-	4,000	31,574
Recruitment	4,000	-	11,027
Point bonus	3,500	3,500	3,498
Premium holiday	-	-	37,290
FICA	-	331,000	333,251
IMRF	-	477,000	480,669
Insurance buyback	-	-	69,000
Health insurance	-	663,000	659,978
Life insurance	-	-	7,291
HSA benefit	-	-	5,668
Unemployment	-	-	15,543
Uniform allowance	-	-	14,702
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	4,831,100	6,128,100	6,079,197
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(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 404,700	\$ 404,700	\$ 681,307
Rental of equipment	58,400	58,400	82,152
Professional services	311,800	311,800	125,145
Outings	3,500	3,500	487
Resident entertainment	1,600	1,600	1,260
Drugs	225,600	225,600	166,926
Total commodities and supplies	<u>1,005,600</u>	<u>1,005,600</u>	<u>1,057,277</u>
Supplies and materials			
Supplies	332,700	332,700	263,964
Total nursing	<u>\$ 6,169,400</u>	<u>\$ 7,466,400</u>	<u>\$ 7,400,438</u>
Environmental services			
Salaries and benefits			
Salaries	\$ 314,400	\$ 314,400	\$ 285,801
Overtime	-	-	2,992
Shift differential	-	-	1,829
Extra duty pay	-	-	692
Weekend pay	-	-	2,738
Premium holiday	-	-	2,111
FICA	-	21,000	20,790
IMRF	-	33,000	33,475
Insurance buyback	-	-	9,000
Health insurance	-	108,000	107,144
Life insurance	-	-	1,129
Unemployment	-	-	1,581
Uniform allowance	-	-	1,925
Total salaries and benefits	<u>314,400</u>	<u>476,400</u>	<u>471,207</u>
Commodities and supplies			
Commercial services	211,000	211,000	194,080
Supplies and materials			
Supplies	69,800	69,800	63,830
Linens	-	-	615
Total supplies and materials	<u>69,800</u>	<u>69,800</u>	<u>64,445</u>
Total environmental services	<u>\$ 595,200</u>	<u>\$ 757,200</u>	<u>\$ 729,732</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 115,500	\$ 115,500	\$ 79,358
Overtime	-	-	29,631
On call	-	10,000	9,686
Weekend pay	-	-	198
Premium holiday	-	-	382
FICA	-	9,000	8,814
IMRF	-	14,000	13,311
Health insurance	-	25,000	24,064
Life insurance	-	-	148
Unemployment	-	-	319
Uniform allowance	-	-	175
Total salaries and benefits	<u>115,500</u>	<u>173,500</u>	<u>166,086</u>
Commodities and services			
Maintenance - vehicles	7,800	7,800	1,477
Maintenance - building	26,900	26,900	20,047
Maintenance - equipment	8,400	28,400	24,678
Rental of equipment	1,800	1,800	1,221
Utilities	272,700	302,700	302,073
Commercial services	27,400	32,400	31,719
Total commodities and services	<u>345,000</u>	<u>400,000</u>	<u>381,215</u>
Supplies and materials			
Fuels and lubricants	1,500	1,500	2,751
Parts and materials	53,800	61,800	59,302
Total supplies and materials	<u>55,300</u>	<u>63,300</u>	<u>62,053</u>
Total maintenance	<u>\$ 515,800</u>	<u>\$ 636,800</u>	<u>\$ 609,354</u>
Capital improvements	<u>\$ 285,000</u>	<u>\$ 285,000</u>	<u>\$ 70,216</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Assets			
	Balances, January 1, 2014	Additions	Retirements	Balances, December 31, 2014
Buildings	\$ 12,182,399	\$ -	\$ -	\$ 12,182,399
Improvements	961,964	47,025	-	1,008,989
Furniture and fixtures	825,053	-	2,163	822,890
Equipment	961,418	26,817	18,967	969,268
Construction in progress	8,320	-	4,328	3,992
	\$ 14,939,154	\$ 73,842	\$ 25,458	\$ 14,987,538

	Accumulated Depreciation			
	Balances, January 1, 2014	Additions	Retirements	Balances, December 31, 2014
Buildings	\$ 6,484,229	\$ 446,103	\$ -	\$ 6,930,332
Improvements	487,618	66,281	-	553,899
Furniture and fixtures	766,839	15,972	1,804	781,007
Equipment	732,520	25,977	18,967	739,530
	\$ 8,471,206	\$ 554,333	\$ 20,771	\$ 9,004,768

	Net Asset Value
Buildings	\$ 5,252,067
Improvements	455,090
Furniture and fixtures	41,883
Equipment	229,738
Construction in progress	3,992
	\$ 5,982,770

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- **Medical Insurance Fund** - to account for revenues and expenses associated with providing medical and life insurance benefits to the County's employees. Medical benefits are provided through a self-insured program, whereas life insurance benefits are provided through a fully insured program. Financing is provided by charges to the various departments.
- **Tort and Liability Insurance Fund** - to account for revenues and expenses associated with providing the County's workers compensation, unemployment, property, and liability insurance programs. Financing is provided by an annual property tax levy, charges to the various departments, and contributions from the General Fund, the Community Action Fund, the Transportation Grant Fund, and the DeKalb County Rehab and Nursing Center.

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

	Medical Insurance	Tort and Liability Insurance	Total
ASSETS			
Cash and investments	\$ 2,942,204	\$ 6,900,549	\$ 9,842,753
Receivables			
Property taxes	-	680,000	680,000
Accounts	12,042	3,412	15,454
Accrued interest	-	2,316	2,316
Prepaid items	24,024	-	24,024
Due from other funds	-	3,240	3,240
Total assets	<u>2,978,270</u>	<u>7,589,517</u>	<u>10,567,787</u>
LIABILITIES			
Accounts payable	19,297	43,757	63,054
Claims payable	815,173	436,839	1,252,012
Flexible benefits payable	26,061	-	26,061
Due to other funds	-	41,240	41,240
Unearned revenue	527,242	-	527,242
Total liabilities	<u>1,387,773</u>	<u>521,836</u>	<u>1,909,609</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	-	680,000	680,000
Total deferred inflows of resources	<u>-</u>	<u>680,000</u>	<u>680,000</u>
Total liabilities and deferred inflows of resources	<u>1,387,773</u>	<u>1,201,836</u>	<u>2,589,609</u>
NET POSITION			
Restricted for tort and liability	-	2,222,516	2,222,516
Unrestricted	1,590,497	4,165,165	5,755,662
TOTAL NET POSITION	<u>\$ 1,590,497</u>	<u>\$ 6,387,681</u>	<u>\$ 7,978,178</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Medical Insurance	Tort and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 5,985,989	\$ 141,903	\$ 6,127,892
Total operating revenues	5,985,989	141,903	6,127,892
OPERATING EXPENSES			
Operations			
Commodities and services	5,507,114	713,436	6,220,550
Total operating expenses	5,507,114	713,436	6,220,550
OPERATING INCOME (LOSS)	478,875	(571,533)	(92,658)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	-	883,975	883,975
Settlements	186	-	186
Investment income	5,671	21,320	26,991
Total non-operating revenues (expenses)	5,857	905,295	911,152
TRANSFERS			
Transfers in	-	106	106
Transfers (out)	-	(100,000)	(100,000)
Total transfers	-	(99,894)	(99,894)
CHANGE IN NET POSITION	484,732	233,868	718,600
NET POSITION, JANUARY 1, 2014	1,105,765	6,153,813	7,259,578
NET POSITION, DECEMBER 31, 2014	\$ 1,590,497	\$ 6,387,681	\$ 7,978,178

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2014

	Medical Insurance	Tort and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,580,451	\$ 134,022	\$ 4,714,473
Receipts from employees and others	1,510,918	7,713	1,518,631
Payments to suppliers	(4,692,032)	(414,085)	(5,106,117)
Net cash from operating activities	<u>1,399,337</u>	<u>(272,350)</u>	<u>1,126,987</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund activity	-	(61,894)	(61,894)
Receipt of settlements	186	-	186
Receipt of general property taxes	-	883,975	883,975
Net cash from noncapital financing activities	<u>186</u>	<u>822,081</u>	<u>822,267</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	5,671	34,000	39,671
Net cash from investing activities	<u>5,671</u>	<u>34,000</u>	<u>39,671</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,405,194	583,731	1,988,925
CASH AND CASH EQUIVALENTS, JANUARY 1, 2014	<u>1,537,010</u>	<u>6,316,818</u>	<u>7,853,828</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2014	<u>\$ 2,942,204</u>	<u>\$ 6,900,549</u>	<u>\$ 9,842,753</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 478,875	\$ (571,533)	\$ (92,658)
Effects of changes in operating assets and liabilities			
Accounts receivable	(9,491)	(168)	(9,659)
Prepaid expenses	(4,008)	-	(4,008)
Accounts payable	3,917	18,568	22,485
Claims payable	815,173	280,783	1,095,956
Unearned revenue	114,871	-	114,871
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,399,337</u>	<u>\$ (272,350)</u>	<u>\$ 1,126,987</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,460,000	\$ 1,460,000	\$ 1,420,512
Contributions - employers	4,681,000	4,681,000	4,465,580
Contributions - non-employees	200,000	200,000	99,897
Total operating revenues	<u>6,341,000</u>	<u>6,341,000</u>	<u>5,985,989</u>
OPERATING EXPENSES			
Commodities and services	6,559,000	6,559,000	5,507,114
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>6,560,000</u>	<u>6,560,000</u>	<u>5,507,114</u>
OPERATING INCOME (LOSS)	<u>(219,000)</u>	<u>(219,000)</u>	<u>478,875</u>
NON-OPERATING REVENUES (EXPENSES)			
Settlements	-	-	186
Investment income	2,000	2,000	5,671
Total non-operating revenues (expenses)	<u>2,000</u>	<u>2,000</u>	<u>5,857</u>
CHANGE IN NET POSITION	<u>\$ (217,000)</u>	<u>\$ (217,000)</u>	484,732
NET POSITION, JANUARY 1, 2014			<u>1,105,765</u>
NET POSITION, DECEMBER 31, 2014			<u><u>\$ 1,590,497</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Professional services	\$ 25,000	\$ 25,000	\$ 13,000
Employee assistance program	12,000	12,000	10,500
Commercial services	1,000	1,000	-
Insurance premiums	6,380,000	6,380,000	264,180
Life insurance premium	60,000	60,000	36,852
Stop loss premium	-	-	451,092
Claims administration	-	-	210,971
Claims admin - dental	-	-	17,057
Access fees	-	-	52,877
Affordable Care Act fees	-	-	31,689
ADP discounts	-	-	(2,106,839)
Prescription credits	-	-	(51,244)
Employee ins - prescription	-	-	892,977
Employee ins - medical	-	-	6,771,105
Employee ins - dental	-	-	146,499
Insurance refunds - prepaid	50,000	50,000	-
Excess medical claims	-	-	(1,259,539)
Employee wellness	30,000	30,000	25,937
Miscellaneous	1,000	1,000	-
Total commodities and services	<u>6,559,000</u>	<u>6,559,000</u>	<u>5,507,114</u>
SUPPLIES AND MATERIALS			
Supplies	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 6,560,000</u></u>	<u><u>\$ 6,560,000</u></u>	<u><u>\$ 5,507,114</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 40,100	\$ 40,100	\$ 46,323
Settlement reimbursement	-	-	512
Miscellaneous	83,000	83,000	95,068
	<hr/>	<hr/>	<hr/>
Total operating revenues	123,100	123,100	141,903
	<hr/>	<hr/>	<hr/>
OPERATING EXPENSES			
Commodities and services	982,000	982,000	713,436
Supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total operating expenses	983,000	983,000	713,436
	<hr/>	<hr/>	<hr/>
OPERATING INCOME (LOSS)	(859,900)	(859,900)	(571,533)
	<hr/>	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	1,050,000	1,050,000	883,975
Investment income	4,000	4,000	21,320
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	1,054,000	1,054,000	905,295
	<hr/>	<hr/>	<hr/>
TRANSFERS			
Transfers in	-	-	106
Transfers (out)	(100,000)	(100,000)	(100,000)
	<hr/>	<hr/>	<hr/>
Total transfers	(100,000)	(100,000)	(99,894)
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION	<u>\$ 94,100</u>	<u>\$ 94,100</u>	233,868
			<hr/>
NET POSITION, JANUARY 1, 2014			6,153,813
			<hr/>
NET POSITION, DECEMBER 31, 2014			<u>\$ 6,387,681</u>

(See independent auditor's report.)

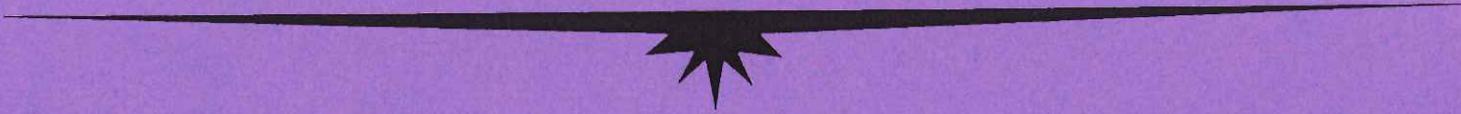
DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ 1,703
School of instruction	2,000	2,000	695
Memberships	1,000	1,000	385
Professional services	100,000	100,000	100,232
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	80,962
Commercial services	10,000	10,000	-
Risk abatement	15,000	15,000	9,031
Judgment and claims	125,000	125,000	272,987
Claims administration	30,000	30,000	23,000
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	400,000	400,000	157,238
Unemployment claims	100,000	100,000	44,103
Workers' compensation salary reimbursements	75,000	75,000	22,009
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	1,091
Medical expense	5,000	5,000	-
Total commodities and services	982,000	982,000	713,436
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 983,000	\$ 983,000	\$ 713,436

(See independent auditor's report.)



FIDUCIARY FUNDS



AGENCY FUNDS

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

DEKALB COUNTY, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS**

December 31, 2014

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,095,543
Receivables	
Accounts	<u>99,901</u>
TOTAL ASSETS	<u><u>\$ 6,195,444</u></u>
LIABILITIES	
Due to others	<u>\$ 6,195,444</u>
TOTAL LIABILITIES	<u><u>\$ 6,195,444</u></u>

*Aggregate - See pages 189 through 193.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 5,890,168	\$ 257,535,643	\$ 257,330,268	\$ 6,095,543
Accounts receivable	99,136	99,901	99,136	99,901
Accrued interest receivable	681	-	681	-
TOTAL ASSETS	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
LIABILITIES				
Due to others	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
TOTAL LIABILITIES	\$ 5,989,985	\$ 257,635,544	\$ 257,430,085	\$ 6,195,444
1. County Collector				
ASSETS				
Cash and investments	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
TOTAL ASSETS	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
LIABILITIES				
Due to others	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
TOTAL LIABILITIES	\$ 367,758	\$ 242,005,545	\$ 241,974,290	\$ 399,013
2. Special Drainage				
ASSETS				
Cash and investments	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
TOTAL ASSETS	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
LIABILITIES				
Due to others	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265
TOTAL LIABILITIES	\$ 90,635	\$ 86,038	\$ 37,408	\$ 139,265

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
TOTAL ASSETS	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
LIABILITIES				
Due to others	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
TOTAL LIABILITIES	\$ 631,977	\$ 4,007,394	\$ 4,378,542	\$ 260,829
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
TOTAL ASSETS	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
LIABILITIES				
Due to others	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
TOTAL LIABILITIES	\$ 682	\$ 90,102	\$ 89,620	\$ 1,164
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
TOTAL ASSETS	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
LIABILITIES				
Due to others	\$ 504,223	\$ 9,794	\$ -	\$ 514,017
TOTAL LIABILITIES	\$ 504,223	\$ 9,794	\$ -	\$ 514,017

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
TOTAL ASSETS	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
LIABILITIES				
Due to others	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
TOTAL LIABILITIES	\$ 295,574	\$ 18,906	\$ 56,051	\$ 258,429
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
TOTAL ASSETS	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
LIABILITIES				
Due to others	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
TOTAL LIABILITIES	\$ 2,390,513	\$ 6,348,909	\$ 6,170,460	\$ 2,568,962
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
TOTAL ASSETS	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
LIABILITIES				
Due to others	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425
TOTAL LIABILITIES	\$ 15,416	\$ 164,079	\$ 164,070	\$ 15,425

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,088,118	\$ 1,474,765	\$ 1,101,095	\$ 1,461,788
Accounts receivable	99,136	99,901	99,136	99,901
Accrued interest receivable	681	-	681	-
TOTAL ASSETS	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
LIABILITIES				
Due to others	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
TOTAL LIABILITIES	\$ 1,187,935	\$ 1,574,666	\$ 1,200,912	\$ 1,561,689
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
TOTAL ASSETS	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
LIABILITIES				
Due to others	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
TOTAL LIABILITIES	\$ 270,536	\$ 1,016,713	\$ 1,011,550	\$ 275,699
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
TOTAL ASSETS	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
LIABILITIES				
Due to others	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628
TOTAL LIABILITIES	\$ 33,862	\$ 160,107	\$ 153,341	\$ 40,628

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

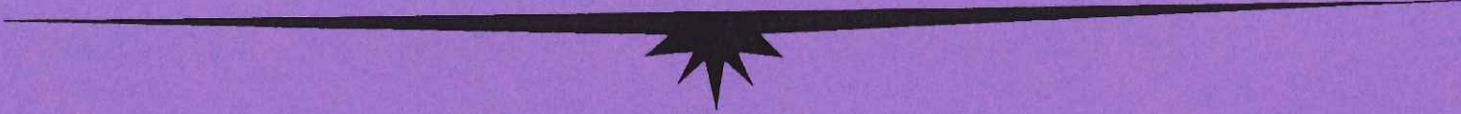
For the Year Ended December 31, 2014

	Balances, January 1, 2014	Additions	Deductions	Balances, December 31, 2014
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
TOTAL ASSETS	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
LIABILITIES				
Due to others	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324
TOTAL LIABILITIES	\$ 200,874	\$ 2,153,291	\$ 2,193,841	\$ 160,324

(See independent auditor's report.)



**SUPPLEMENTARY
FINANCIAL INFORMATION**



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

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

	Land	Land Improvement	Building	Building Improvement	Vehicles	Equipment
FUNCTION AND ACTIVITY						
GENERAL GOVERNMENT						
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 559,426	\$ -	\$ -
Government center	3,827,865	1,014,866	250,000	31,839	-	-
Maintenance garage	56,980	21,812	92,626	19,065	-	-
County farm	2,711	-	-	-	-	-
Legislative center	-	-	2,815,707	205,498	-	-
County Board	-	-	-	-	-	84,351
Finance	-	-	-	-	-	84,351
Information management office	-	-	-	-	17,025	579,634
County Clerk and Recorder	-	-	-	-	-	252,284
Planning and zoning	-	-	-	-	42,635	-
Treasurer	-	-	-	-	-	11,276
Facilities management	-	-	-	-	94,733	216,882
Miscellaneous County property	1,478,171	-	-	-	-	-
Other	153,000	13,770,111	-	-	-	429,273
Total general government	5,558,200	14,806,789	4,536,300	815,828	154,393	1,658,051
PUBLIC SAFETY						
Judiciary	40	16,100	13,083,245	3,761,758	-	12,808
Circuit Clerk	-	-	-	-	-	151,191
Sheriff	301,500	-	3,702,953	1,675,899	1,535,862	595,576
Miller Road Tower	6,000	-	-	-	-	-
States' attorney	-	-	-	-	-	84,351
ESDA	-	-	-	-	-	29,840
Coroner	-	-	-	-	38,186	99,582
Court services	-	-	-	-	69,242	-
Total public safety	307,540	16,100	16,786,198	5,437,657	1,643,290	973,348
HIGHWAYS AND STREETS						
Highway	684	-	2,378,238	39,247	2,342,227	1,867,337
Highway - off-site	13,993	-	112,837	-	-	-
Total highways and streets	14,677	-	2,491,075	39,247	2,342,227	1,867,337
HEALTH AND WELFARE						
Health	488,815	153,826	4,266,887	25,655	101,122	194,278
Voluntary Action Center	-	-	1,175,531	100,900	-	-
Garage	-	-	156,969	-	-	-
Storage	-	-	200,000	-	-	-
Mental health	80,000	-	883,863	217,071	-	-
Community outreach	-	-	5,282,836	319,582	-	11,630
Veteran's Assistance Commission	-	-	-	-	63,660	-
Total health and welfare	568,815	153,826	11,966,086	663,208	164,782	205,908
TOTAL	\$ 6,449,232	\$ 14,976,715	\$ 35,779,659	\$ 6,955,940	\$ 4,304,692	\$ 4,704,644

Intangibles	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,976,866
-	-	-	-	-	-	-	5,124,570
-	-	-	-	-	-	-	190,483
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	3,021,205
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	84,351
35,970	-	-	-	-	-	-	632,629
-	-	-	-	-	-	-	252,284
-	-	-	-	-	-	-	42,635
-	-	-	-	-	-	-	11,276
-	-	-	-	-	-	-	311,615
-	-	-	-	-	-	-	1,478,171
105,000	-	-	-	-	-	-	14,457,384
140,970	-	-	-	-	-	-	27,670,531
-	-	-	-	-	-	-	16,873,951
-	-	-	-	-	-	-	151,191
-	-	-	-	-	-	-	7,811,790
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	29,840
-	-	-	-	-	-	-	137,768
38,803	-	-	-	-	-	-	108,045
38,803	-	-	-	-	-	-	25,202,936
-	3,518,612	13,776,914	1,564,446	34,638,947	1,119,194	813,269	62,059,115
-	-	-	-	-	-	-	126,830
-	3,518,612	13,776,914	1,564,446	34,638,947	1,119,194	813,269	62,185,945
-	-	-	-	-	-	-	5,230,583
-	-	-	-	-	-	-	1,276,431
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,180,934
-	-	-	-	-	-	-	5,614,048
-	-	-	-	-	-	-	63,660
-	-	-	-	-	-	-	13,722,625
\$ 179,773	\$ 3,518,612	\$ 13,776,914	\$ 1,564,446	\$ 34,638,947	\$ 1,119,194	\$ 813,269	\$ 128,782,037

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2014

	Balances, January 1	Additions and Transfers	Retirements and Transfers	Balances, December 31
FUNCTION AND ACTIVITY				
GENERAL GOVERNMENT				
Administration	\$ 10,267,921	\$ 47,914	\$ -	\$ 10,315,835
County Board	84,351	-	-	84,351
Finance	84,351	-	-	84,351
IMO	596,659	35,970	-	632,629
County Clerk and Recorder	274,280	-	21,996	252,284
Planning	38,941	20,753	17,059	42,635
Treasurer	11,276	-	-	11,276
Facilities management	311,615	-	-	311,615
Miscellaneous County property	-	1,478,171	-	1,478,171
Other	14,457,384	-	-	14,457,384
Total general government	<u>26,126,778</u>	<u>1,582,808</u>	<u>39,055</u>	<u>27,670,531</u>
PUBLIC SAFETY				
Judiciary	16,862,643	11,308	-	16,873,951
Circuit Clerk	151,191	-	-	151,191
Sheriff	7,911,648	574,202	668,060	7,817,790
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	137,768	-	-	137,768
Court services	108,045	-	-	108,045
Total public safety	<u>25,285,486</u>	<u>585,510</u>	<u>668,060</u>	<u>25,202,936</u>
HIGHWAYS AND STREETS				
Highway	<u>57,629,648</u>	<u>4,736,419</u>	<u>180,122</u>	<u>62,185,945</u>
HEALTH AND WELFARE				
Health	6,863,983	-	-	6,863,983
Mental health	1,180,934	-	-	1,180,934
Community Outreach	5,614,048	-	-	5,614,048
Veteran's Assistance Commission	59,558	30,820	26,718	63,660
Total health and welfare	<u>13,718,523</u>	<u>30,820</u>	<u>26,718</u>	<u>13,722,625</u>
TOTAL	<u>\$ 122,760,435</u>	<u>\$ 6,935,557</u>	<u>\$ 913,955</u>	<u>\$ 128,782,037</u>

(See independent auditor's report.)



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

DEKALB COUNTY, ILLINOIS

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

December 31, 2014

	Compensated Absences	Other Postemployment Benefit	Unamortized Bond Premium	Series 2005 Public Building Commission Lease Revenue Bonds	Series 2010A Build America Bonds	Series 2010B Recovery Zone Bonds	Total
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT							
Amount available for retirement of general long-term debt	\$ -	\$ -	\$ -	\$ -	\$ 1,059,676	\$ 359,484	\$ 1,419,160
Amount to be provided for retirement of general long-term debt	2,000,937	117,865	8,873	452,500	6,955,324	5,610,516	15,146,015
TOTAL	\$ 2,000,937	\$ 117,865	\$ 8,873	\$ 452,500	\$ 8,015,000	\$ 5,970,000	\$ 16,565,175
GENERAL LONG-TERM DEBT							
Compensated absences payable	\$ 2,000,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,937
Other postemployment benefit payable	-	117,865	-	-	-	-	117,865
Unamortized bond premium	-	-	8,873	-	-	-	8,873
Revenue bonds payable	-	-	-	452,500	-	-	452,500
General obligation alternate revenue source bonds payable	-	-	-	-	8,015,000	5,970,000	13,985,000
TOTAL	\$ 2,000,937	\$ 117,865	\$ 8,873	\$ 452,500	\$ 8,015,000	\$ 5,970,000	\$ 16,565,175

(See independent auditor's report.)



SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2014

Fund	Cash on Hand	Deposits	Investments	Total
GENERAL				
General	\$ 7,365	\$ 5,963,787	\$ 2,083,552	\$ 8,054,704
SPECIAL REVENUE				
Retirement	-	552,744	30,696	583,440
Public Building Administration	-	-	1,441	1,441
Public Building Maintenance	-	4,326,541	-	4,326,541
Public Building Commission Lease	-	99,666	38,038	137,704
Micrographics	-	124,866	-	124,866
Operations and Administration	-	152,906	-	152,906
Electronic Citation Fee	-	54,949	-	54,949
Neutral Exchange Program	-	10,436	-	10,436
Tax Sale Automation	-	118,718	45,309	164,027
History Room	-	23,779	9,076	32,855
Data Fiber Optic Network	-	702,136	-	702,136
Child Support	-	25,719	-	25,719
Law Library	-	1,192	456	1,648
Court Automation	-	359,564	-	359,564
Drug Program	-	4,667	1,782	6,449
Documentation Storage	-	531,802	-	531,802
Court Security	-	18,736	7,151	25,887
Probation	-	200,514	249,926	450,440
Sheriff's Special Projects	-	447,612	170,832	618,444
Children's Waiting Room	-	235	90	325
Highway	200	3,302,788	-	3,302,988
Engineering	-	333,791	-	333,791
Aid to Bridges	-	2,584,180	1,250,000	3,834,180
County Motor Fuel Tax	-	4,113,277	-	4,113,277
Federal Highway Matching Tax	-	2,944,458	516,302	3,460,760
Health	1,230	1,152,068	1,002,006	2,155,304
Mental Health	100	2,188,731	1,002,006	3,190,837
Financial Aid	-	27,503	-	27,503
Community Action	-	58,465	-	58,465
Senior Services	-	309,118	-	309,118
Veteran's Assistance	-	376,444	176,257	552,701
Transportation Grant	-	91,671	-	91,671
Drug Court	-	144,035	54,971	199,006
Evergreen Village Operations	-	129,918	-	129,918
FEMA Evergreen Village	-	315,602	-	315,602
Total special revenue	1,530	25,828,831	4,556,339	30,386,700

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2014

Fund	Cash on Hand	Deposits	Investments	Total
DEBT SERVICE				
Build America Bonds	\$ -	\$ 996,035	\$ -	\$ 996,035
Recovery Zone Bonds	-	338,677	-	338,677
Total debt service	-	1,334,712	-	1,334,712
CAPITAL PROJECTS				
Capital Improvements Reserve	-	1,503,392	-	1,503,392
Special Projects	-	358,313	136,752	495,065
GIS Development	-	356,384	136,014	492,398
County Farm	-	633,827	-	633,827
Opportunity	-	2,302,062	1,256,355	3,558,417
Asset Replacement	-	3,041,862	1,160,931	4,202,793
Jail Expansion	-	236,550	-	236,550
Landfill Host Benefit	-	427,907	-	427,907
FEMA Grant - Montoya Project	-	4,636	-	4,636
Solid Waste Program	-	34,652	-	34,652
Total capital projects	-	8,899,585	2,690,052	11,589,637
ENTERPRISE				
Nursing Home	1,000	3,451,084	1,002,006	4,454,090
INTERNAL SERVICES				
Medical Insurance	-	2,942,204	-	2,942,204
Tort and Liability	-	4,397,947	2,502,602	6,900,549
Total internal services	-	7,340,151	2,502,602	9,842,753
TRUST AND AGENCY				
County Collector	-	399,013	-	399,013
Special Drainage	-	139,265	-	139,265
Treasurer's Special	-	260,829	-	260,829
Mobile Home Tax	-	1,164	-	1,164
Tax Indemnity	-	-	514,017	514,017
Tax Sale in Error	-	58,429	200,000	258,429
Circuit Clerk	-	2,473,937	95,025	2,568,962
Township Bridges	-	15,425	-	15,425
Township Motor Fuel Tax	-	1,461,788	-	1,461,788
Regional Superintendent of Schools	-	275,699	-	275,699
Nursing Home Residents' Accounts	-	40,628	-	40,628
Tax Redemption Account	-	160,324	-	160,324
Total trust and agency	-	5,286,501	809,042	6,095,543
TOTAL CASH AND INVESTMENTS	\$ 9,895	\$ 58,104,651	\$ 13,643,593	\$ 71,758,139

(See independent auditor's report.)



STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	200-209
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	210-213
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	214-218
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	219-220
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	221-224

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

DEKALB COUNTY, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	2014	2013	2012	2011	2010
GOVERNMENTAL ACTIVITIES					
Net investment in capital assets	\$ 65,570,967	\$ 62,223,925	\$ 61,244,963	\$ 61,096,834	\$ 56,259,355
Restricted					
Broadband	-	-	135,845	133,644	-
Debt service	1,500,926	1,468,682	1,392,229	1,293,770	1,159,256
Retirement	553,390	707,182	985,164	1,259,705	1,614,342
Public buildings	4,244,350	3,847,634	3,402,174	2,879,094	-
Working cash	-	-	-	-	-
Specific purpose	1,443,092	1,069,862	575,880	456,252	-
Public safety	2,407,624	2,379,275	2,635,541	1,161,245	-
Highways and streets	12,595,833	14,003,725	12,593,311	10,487,160	9,006,961
Health and welfare	6,351,364	5,963,747	5,545,430	5,398,128	5,116,090
Tort and liability	2,222,516	2,145,992	1,515,593	-	-
Culture and recreation	-	-	-	-	324,071
Unrestricted	23,846,707	24,190,309	24,421,981	25,455,543	32,659,232
TOTAL GOVERNMENTAL ACTIVITIES	\$ 120,736,769	\$ 118,000,333	\$ 114,448,111	\$ 109,621,375	\$ 106,139,307
BUSINESS-TYPE ACTIVITIES					
Net investment in capital assets	\$ 4,598,653	\$ 4,429,272	\$ 4,293,084	\$ 4,098,423	\$ 4,069,985
Restricted					
Debt service	240,629	234,341	232,567	228,585	224,488
Unrestricted	6,252,157	6,053,172	5,842,028	4,508,166	5,159,156
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 11,091,439	\$ 10,716,785	\$ 10,367,679	\$ 8,835,174	\$ 9,453,629
PRIMARY GOVERNMENT					
Net investment in capital assets	\$ 70,169,620	\$ 66,653,197	\$ 65,538,047	\$ 65,195,257	\$ 60,329,340
Restricted	31,559,724	31,820,440	29,013,734	23,297,583	17,445,208
Unrestricted	30,098,864	30,243,481	30,264,009	29,963,709	37,818,388
TOTAL PRIMARY GOVERNMENT	\$ 131,828,208	\$ 128,717,118	\$ 124,815,790	\$ 118,456,549	\$ 115,592,936

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

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

Data Source

Audited Financial Statements

2009	2008	2007	2006	2005
\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204
-	-	-	-	-
77,926	75,724	70,175	80,285	775,877
1,685,429	2,077,112	2,130,590	2,265,219	2,457,141
-	-	-	-	89,455
200,000	200,000	200,000	200,000	200,000
-	-	-	-	-
-	-	-	-	77,452
7,835,584	8,024,721	6,291,184	5,628,427	4,324,286
4,820,193	4,662,793	4,398,312	5,394,127	1,971,138
-	-	-	-	-
353,994	200,102	178,097	176,696	322,062
31,838,600	29,547,331	28,058,942	25,043,237	22,651,912
<u>\$ 102,395,476</u>	<u>\$ 97,202,347</u>	<u>\$ 88,925,138</u>	<u>\$ 79,553,524</u>	<u>\$ 71,306,527</u>
\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672
219,468	211,211	193,064	240,854	277,088
6,057,570	6,405,066	6,169,418	6,024,273	5,539,715
<u>\$ 10,326,137</u>	<u>\$ 10,691,569</u>	<u>\$ 10,321,823</u>	<u>\$ 10,082,216</u>	<u>\$ 9,738,475</u>
\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876
15,192,594	15,451,663	13,461,422	13,985,608	10,494,499
37,896,170	35,952,397	34,228,360	31,067,510	28,191,627
<u>\$ 112,721,613</u>	<u>\$ 107,893,916</u>	<u>\$ 99,246,961</u>	<u>\$ 89,635,740</u>	<u>\$ 81,045,002</u>

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

	2014	2013	2012	2011	2010
EXPENSES					
Governmental activities					
General government	\$ 13,458,667	\$ 9,195,134	\$ 8,400,528	\$ 8,384,549	\$ 8,754,778
Public safety	22,523,448	21,823,736	20,640,294	19,951,449	19,000,920
Highways and streets	5,428,176	6,611,587	5,893,376	5,851,884	6,339,081
Health and welfare	7,220,850	7,582,941	8,566,170	8,915,974	10,524,078
Culture and recreation	-	-	-	-	782,196
Interest	631,190	656,044	703,896	792,451	298,371
Total governmental activities expenses	<u>49,262,331</u>	<u>45,869,442</u>	<u>44,204,264</u>	<u>43,896,307</u>	<u>45,699,424</u>
Business-type activities					
Nursing Home	13,635,523	14,490,428	14,163,342	13,758,665	13,818,596
Total business-type activities expenses	<u>13,635,523</u>	<u>14,490,428</u>	<u>14,163,342</u>	<u>13,758,665</u>	<u>13,818,596</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u><u>\$ 62,897,854</u></u>	<u><u>\$ 60,359,870</u></u>	<u><u>\$ 58,367,606</u></u>	<u><u>\$ 57,654,972</u></u>	<u><u>\$ 59,518,020</u></u>
PROGRAM REVENUES					
Governmental activities					
Charges for services					
General government	\$ 2,365,911	\$ 2,438,887	\$ 1,881,099	\$ 1,807,096	\$ 1,981,328
Public safety	5,296,947	5,189,451	5,245,105	5,298,434	5,267,385
Highways and streets	1,086,723	900,188	862,951	838,830	718,371
Health and welfare	1,561,564	911,830	1,038,713	1,073,576	1,197,185
Culture and recreation	-	-	-	-	52,236
Operating grants and contributions	5,245,840	5,158,005	7,025,508	7,108,374	8,028,174
Capital grants and contributions	6,124,351	4,140,802	4,225,603	9,490,376	2,654,562
Total governmental activities program revenues	<u>21,681,336</u>	<u>18,739,163</u>	<u>20,278,979</u>	<u>25,616,686</u>	<u>19,899,241</u>
Business-type activities					
Charges for services					
Nursing Home	14,022,311	14,551,676	15,676,882	12,793,413	12,841,211
Operating grants	-	-	-	-	-
Capital grants and contributions	26,053	290,665	67,814	81,370	45,341
Total business-type activities program revenues	<u>14,048,364</u>	<u>14,842,341</u>	<u>15,744,696</u>	<u>12,874,783</u>	<u>12,886,552</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u><u>\$ 35,729,700</u></u>	<u><u>\$ 33,581,504</u></u>	<u><u>\$ 36,023,675</u></u>	<u><u>\$ 38,491,469</u></u>	<u><u>\$ 32,785,793</u></u>
NET (EXPENSES) REVENUES					
Governmental activities	\$ (27,580,995)	\$ (27,130,279)	\$ (23,925,285)	\$ (18,279,621)	\$ (25,800,183)
Business-type activities	412,841	351,913	1,581,354	(883,882)	(932,044)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	<u><u>\$ (27,168,154)</u></u>	<u><u>\$ (26,778,366)</u></u>	<u><u>\$ (22,343,931)</u></u>	<u><u>\$ (19,163,503)</u></u>	<u><u>\$ (26,732,227)</u></u>

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

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

	2014	2013	2012	2011	2010
GENERAL REVENUES AND OTHER					
CHANGES IN NET POSITION					
Governmental activities					
Taxes					
Property	\$ 20,911,337	\$ 20,403,869	\$ 19,861,116	\$ 19,939,119	\$ 20,854,815
Replacement	610,716	593,226	535,118	534,140	624,174
Sales	5,050,228	4,924,858	4,875,323	5,108,801	4,276,255
Other	2,368	1,313	93,152	145,563	361,076
Intergovernmental	3,187,095	3,215,900	3,133,718	2,762,871	2,765,669
Investment income	142,752	131,837	116,921	256,390	353,166
Miscellaneous	311,695	1,146,607	357,686	171,885	248,859
Gain (loss) on sale of capital assets	28,240	-	-	-	-
Transfers	73,000	60,000	72,000	62,000	60,000
Contributions	-	-	-	-	-
Special item	-	268,000	-	-	-
Total governmental activities	30,317,431	30,745,610	29,045,034	28,980,769	29,544,014
Business-type activities					
Investment income	29,499	27,115	20,988	52,743	85,687
Donations	-	-	-	200,000	-
Miscellaneous	5,314	30,078	33,196	74,684	33,849
Loss on sale of capital assets	-	-	-	-	-
Transfers	(73,000)	(60,000)	(72,000)	(62,000)	(60,000)
Contributions	-	-	-	-	-
Total business-type activities	(38,187)	(2,807)	(17,816)	265,427	59,536
TOTAL PRIMARY GOVERNMENT	\$ 30,279,244	\$ 30,742,803	\$ 29,027,218	\$ 29,246,196	\$ 29,603,550
CHANGE IN NET POSITION					
Governmental activities	\$ 2,736,436	\$ 3,615,331	\$ 5,119,749	\$ 10,701,148	\$ 3,743,831
Business-type activities	374,654	349,106	1,563,538	(618,455)	(872,508)
TOTAL PRIMARY GOVERNMENT					
CHANGE IN NET POSITION	\$ 3,111,090	\$ 3,964,437	\$ 6,683,287	\$ 10,082,693	\$ 2,871,323

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

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

Data Source

Audited Financial Statements

2009	2008	2007	2006	2005
\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575
577,432	684,460	721,462	587,681	540,462
4,074,727	6,285,728	5,716,754	5,157,441	4,457,501
86,694	94,996	80,409	324,360	68,388
2,942,281	3,142,931	3,201,454	3,223,550	2,813,604
722,456	1,282,547	1,892,627	1,463,760	620,898
255,127	288,852	452,822	241,691	631,815
-	-	-	-	-
-	-	-	-	-
-	-	464,592	380,714	951,411
-	-	-	-	-
29,028,037	31,069,349	30,169,462	26,572,706	24,019,654
24,352	176,236	458,852	391,419	270,835
-	-	-	-	-
117,046	55,517	6,120	3,189	6,334
-	-	-	-	(2,121)
-	-	-	-	-
-	-	26,840	74,535	66,794
141,398	231,753	491,812	469,143	341,842
\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496
\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841
(365,432)	369,746	239,607	343,741	200,023
\$ 4,827,697	\$ 8,646,955	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2014	2013	2012	2011	2010
GENERAL FUND					
Nonspendable	\$ 294,004	\$ 305,029	\$ 204,290	\$ 177,309	\$ -
Unrestricted					
Assigned for subsequent year budget	603,900	921,100	856,000	-	-
Unassigned	8,007,957	9,198,172	10,043,649	11,351,661	-
Reserved	-	-	-	-	176,682
Unreserved	-	-	-	-	10,588,672
TOTAL GENERAL FUND	\$ 8,905,861	\$ 10,424,301	\$ 11,103,939	\$ 11,528,970	\$ 10,765,354
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable	\$ 100,970	\$ 498,989	\$ 605,213	\$ 784,859	\$ -
Restricted for courthouse expansion project	-	-	125,890	6,713,787	-
Restricted for broadband	-	-	135,845	133,644	-
Restricted for debt service	1,500,926	1,468,682	1,392,229	1,308,496	-
Restricted for retirement	553,390	707,182	985,164	1,259,705	-
Restricted for public buildings	4,244,350	3,847,634	3,402,174	2,879,094	-
Restricted for specific purpose	1,443,092	1,069,862	575,880	856,186	-
Restricted for public safety	2,407,624	2,379,275	2,509,651	2,800,799	-
Restricted for highways and streets	12,595,833	14,003,725	12,593,311	10,464,922	-
Restricted for health and welfare	6,351,364	5,963,747	5,545,430	5,322,440	-
Unrestricted					
Assigned for capital purposes	11,479,596	10,662,553	9,936,218	9,356,610	-
Unassigned					
Special Revenue Funds	(13,154)	(202,620)	(298,476)	(417,213)	-
Reserved	-	-	-	-	33,419,470
Unreserved, reported in					
Special Revenue Funds	-	-	-	-	-
Retirement	-	-	-	-	-
Public Building Maintenance	-	-	-	-	-
Highway and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Tollway Access Loan	-	-	-	-	-
Other Governmental Funds	-	-	-	-	10,130,543
Debt Service Funds	-	-	-	-	-
Capital Project Funds	-	-	-	-	7,072,818
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 40,663,991	\$ 40,399,029	\$ 37,508,529	\$ 41,463,329	\$ 50,622,831

Note: The County implemented GASB Statement No. 54 for the year ended December 31, 2011.

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

Data Source

Audited Financial Statements

	2009	2008	2007	2006	2005
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	274,664	326,949	163,948	126,523	187,943
	9,756,912	11,159,312	10,138,170	9,130,696	5,929,242
	<u>\$ 10,031,576</u>	<u>\$ 11,486,261</u>	<u>\$ 10,302,118</u>	<u>\$ 9,257,219</u>	<u>\$ 6,117,185</u>
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	16,482,049	17,202,449	11,709,423	13,995,129	14,545,952
	-	-	-	-	-
	-	-	-	-	-
	-	-	1,323,641	3,182,654	2,764,364
	-	-	-	-	-
	-	-	-	-	(1,940,637)
	8,840,671	7,275,054	3,637,136	2,958,298	2,554,189
	-	-	-	545,877	552,127
	7,758,555	6,260,884	9,568,069	6,133,923	6,020,710
	<u>\$ 33,081,275</u>	<u>\$ 30,738,387</u>	<u>\$ 26,238,269</u>	<u>\$ 26,815,881</u>	<u>\$ 24,496,705</u>

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
REVENUES										
Taxes										
Property	\$ 20,018,564	\$ 19,353,793	\$ 19,109,886	\$ 18,991,393	\$ 19,938,916	\$ 20,657,216	\$ 19,652,256	\$ 18,105,219	\$ 15,986,044	\$ 14,548,432
Replacement	610,716	593,226	535,118	534,140	624,173	577,432	684,459	721,463	587,682	540,461
Inheritance	-	-	90,761	145,563	327,978	53,570	64,950	47,157	291,112	35,098
Mobile home	8,800	8,599	-	8,962	-	9,186	9,961	9,782	9,633	2,823
Sales (.01)	411,664	341,736	270,848	277,062	289,622	313,647	396,626	460,961	390,609	381,663
Sales (.0025)	4,341,774	4,318,888	4,346,360	4,965,918	4,179,210	3,981,874	6,093,039	5,298,907	4,972,441	4,073,725
Local use	296,790	264,234	249,115	232,499	203,329	190,301	227,450	225,043	211,390	186,045
Games	2,368	1,313	2,391	-	1,098	1,125	1,215	1,253	1,248	1,290
Licenses and permits	654,870	681,641	646,440	607,190	605,717	643,272	572,801	616,340	607,231	556,601
Intergovernmental*	15,567,461	11,312,882	13,862,305	19,598,347	11,571,830	9,687,714	10,286,689	11,375,416	9,978,309	8,980,917
Charges for services	7,692,644	7,216,682	6,844,069	6,757,658	7,103,936	7,468,490	6,950,027	7,434,675	6,874,161	6,819,269
Fines and forfeits	953,288	828,879	852,738	860,030	797,610	849,926	966,368	1,102,810	993,099	966,410
Investment income	142,752	131,836	116,920	256,390	353,166	722,456	1,282,547	1,871,284	1,463,760	652,053
Miscellaneous	311,861	1,087,441	493,845	315,703	679,742	851,416	554,651	542,882	412,808	453,423
Total revenues	51,013,552	46,141,150	47,420,796	53,550,855	46,676,327	46,007,625	47,743,039	47,813,192	42,779,527	38,198,210
EXPENDITURES										
General government	13,595,653	8,082,708	7,750,336	7,593,626	8,229,654	7,688,811	8,027,666	7,402,823	7,532,360	6,486,682
Public safety	21,616,764	20,679,222	19,803,847	18,635,039	18,080,320	17,629,153	16,692,909	16,807,319	14,153,841	12,832,471
Highways and streets	8,319,116	5,745,315	4,285,134	5,284,773	6,071,362	7,105,769	4,795,833	6,811,215	6,456,696	4,214,160
Health and welfare	6,871,776	7,098,749	8,344,797	8,640,987	9,372,188	9,541,855	8,632,398	8,861,947	7,884,146	7,351,812
Culture and recreation	-	-	-	-	948,806	726,723	604,508	1,418,661	551,021	608,094
Debt service										
Principal	758,750	725,000	707,500	630,000	182,500	250,000	250,000	250,000	255,000	255,000
Interest	636,794	662,418	708,332	883,833	170,117	118,802	133,496	151,914	154,123	114,758
Other charges	-	-	-	-	-	-	-	-	-	300
Capital outlay	727,842	1,610,917	10,273,131	16,881,744	1,485,846	2,094,098	5,259,993	2,119,038	336,015	895,133
Total expenditures	52,526,695	44,604,329	51,873,077	58,550,002	44,540,793	45,155,211	44,396,803	43,822,917	37,323,202	32,758,410
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,513,143)	1,536,821	(4,452,281)	(4,999,147)	2,135,534	852,414	3,346,236	3,990,275	5,456,325	5,439,800

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 2,907,998	\$ 1,979,908	\$ 1,497,504	\$ 3,535,934	\$ 19,613,689	\$ 4,332,761	\$ 5,293,024	\$ 6,363,984	\$ 2,583,840	\$ 1,455,257
Transfers (out)	(2,735,104)	(1,919,908)	(1,425,504)	(3,473,934)	(19,553,689)	(4,332,761)	(4,746,042)	(6,343,984)	(2,583,840)	(1,455,257)
Payment to refunding escrow agent	-	-	-	-	-	-	-	(1,798,750)	-	-
Bonds issued	-	-	-	-	16,000,000	-	-	-	-	1,788,750
Premium (discount) on bonds issued	-	-	-	-	-	-	-	-	-	53,235
Sale of capital assets	86,771	3,650	450	40,653	79,800	35,789	6,050	40,750	-	-
Total other financing sources (uses)	259,665	63,650	72,450	102,653	16,139,800	35,789	553,032	(1,738,000)	-	1,841,985
SPECIAL ITEM	-	268,000	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,253,478)	\$ 1,868,471	\$ (4,379,831)	\$ (4,896,494)	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.04%	3.25%	3.40%	3.69%	0.84%	0.91%	1.01%	0.96%	1.11%	1.16%

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

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. Information for fiscal year 2006 and prior years is based on November 30 fiscal year end dates. Data presented for 2007 is for the 13-month period ended December 31, 2007. Data presented for 2008 and subsequent years is based on December 31 fiscal year end dates. In fiscal years 2010 and prior, the Forest Preserve District was included in the above figures as a blended component unit of the County. The Forest Preserve District was reclassified to a discretely presented component unit with the implementation of GASB Statement No. 61 in 2011.

[Data Source](#)

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Windfarm Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Value	Estimated Actual Taxable Value
2004	\$ 60,470,056	\$ 171,844,272	\$ 1,028,197,143	\$ 271,009,331	\$ 58,328,147	\$ 5,138,579	\$ -	\$ 1,534,517,472	0.8679	\$ 4,603,552,416	33.3333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	-	1,699,140,609	0.8547	5,097,421,827	33.3333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	-	1,886,297,529	0.8668	5,658,892,587	33.3333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	-	2,085,383,221	0.8449	6,256,149,663	33.3333%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	-	2,202,386,290	0.8495	6,607,158,870	33.3333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	-	2,230,373,366	0.8539	6,691,120,098	33.3333%
2010	37,442,885	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	2,146,459,168	0.9052	6,439,377,504	33.3333%
2011	13,588,240	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035	2,029,063,723	0.9694	6,087,191,169	33.3333%
2012	11,119,707	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204	1,861,945,488	1.0892	5,585,836,464	33.3333%
2013	8,461,501	229,953,779	1,092,178,852	304,200,449	64,745,100	12,671,730	22,750,308	1,726,500,218	1.2013	5,179,500,654	33.3333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
TAX RATES										
DeKalb County	0.86786	0.85466	0.86677	0.84486	0.84948	0.85390	0.90523	0.96943	1.08923	1.20126
DeKalb County Forest Preserve District	0.02756	0.02687	0.05479	0.06768	0.06778	0.06625	0.0700	0.0740	0.07972	0.08521
	0.8955	0.8815	0.9216	0.9126	0.9173	0.9202	0.9752	1.0435	1.16895	1.28647
Townships	13.75825	13.36272	13.16576	12.40376	12.11163	11.67144	11.47729	12.51122	13.24840	14.43815
Cities and villages	10.97632	10.30605	10.24404	9.95159	9.70289	9.92408	10.71971	11.44497	12.99237	14.38743
Fire protection districts	6.51927	6.39837	6.41984	6.10762	6.09724	6.10568	6.49766	6.99302	7.64086	8.15758
Park districts	2.03897	1.94348	1.84322	1.2255	1.21298	1.2128	1.32895	1.96453	1.64310	1.80752
School districts	85.05702	85.27297	85.40118	81.43514	82.60613	86.56219	86.88818	94.06672	102.03332	109.28148
Junior college districts	2.2967	2.23951	2.1661	2.08294	2.10007	2.1463	2.00039	4.08964	2.48267	2.71435
Other districts	1.73934	1.15027	2.66833	52.29184	0.90967	2.617	2.80251	1.8318	3.37988	3.74846
TOTAL TAX RATE PER \$1,000 OF ASSESSED VALUATION	123.2814	121.5549	122.8301	166.4110	115.6579	121.1597	122.6899	133.9454	144.5896	155.8214
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.73%	0.73%	0.75%	0.55%	0.79%	0.76%	0.79%	0.78%	0.81%	0.83%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2014			Taxpayer	2005		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 9,589,981	1	0.56%	Goodyear	\$ 8,249,263	1	0.54%
American Realty Capital LLC	6,964,625	2	0.40%	NE DeKalb Portfolio LP (Nestle)	7,427,618	2	0.48%
Mason Properties	6,486,794	3	0.38%	Panduit	5,846,909	3	0.38%
Panduit Corporation	6,358,298	4	0.37%	3-M Company	5,530,403	4	0.36%
ARC - Jenkintown PA	5,936,697	5	0.34%	DeKalb Area Retirement Center	5,527,198	5	0.36%
NE DeKalb Portfolio LP	5,741,240	6	0.33%	Northland Plaza - Joseph Freed	5,302,363	6	0.35%
Stone Prairie Corporation	5,245,607	7	0.30%	University Village I & II	4,437,104	7	0.29%
Ideal Industries Inc	5,188,707	8	0.30%	Dream Fund LLC	4,102,135	8	0.27%
Northland Plaza	4,841,863	9	0.28%	Ideal Industries Inc	3,979,045	9	0.26%
DeKalb Area Retirement Center	<u>4,713,411</u>	10	<u>0.27%</u>	DEKALB Genetics Corporation	<u>3,457,990</u>	10	<u>0.23%</u>
	<u>\$ 61,067,223</u>		<u>3.53%</u>		<u>\$ 53,860,028</u>		<u>3.52%</u>

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

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2004	\$ 13,740,376	\$ 13,739,854	100.00%	\$ 4,181	\$ 13,744,035	100.03%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%
2007	19,030,039	17,512,688	92.03%	16,781	17,529,469	92.11%
2008	20,201,608	18,519,686	91.67%	(10,316)	18,509,370	91.62%
2009	20,522,781	18,988,352	92.52%	9,328	18,997,680	92.57%
2010	20,932,913	20,784,765	99.29%	6,622	20,791,387	99.32%
2011	21,172,671	21,050,799	99.42%	7,104	21,057,903	99.46%
2012	20,280,869	20,128,023	99.25%	23,108	20,151,131	99.36%
2013	20,901,184	20,623,006	98.67%	11,416	20,634,422	98.72%

Data Source

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities		Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Lease Revenue Bonds				
2005	\$ -	\$ 3,887,500	\$ 12,082,500	\$ 15,970,000	0.67%	\$ 162.23	
2006	-	3,741,250	11,662,500	15,403,750	0.68%	151.86	
2007	-	1,788,750	5,366,250	7,155,000	0.28%	68.97	
2008	-	1,617,500	4,852,500	6,470,000	0.25%	61.85	
2009	-	1,441,250	4,323,750	5,765,000	0.26%	54.83	
2010	16,000,000	1,258,750	4,323,750	5,765,000	0.25%	54.82	
2011	15,560,000	1,068,750	3,776,250	20,405,000	0.88%	195.23	
2012	15,050,000	871,250	2,613,750	18,535,000	0.74%	177.04	
2013	14,530,000	666,250	1,998,750	17,195,000	0.69%	164.07	
2014	13,985,000	452,500	1,357,500	15,795,000	0.63%	149.77	

* See the schedule of Demographic and Economic Information on page 219 for personal income and population data.

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

Data Sources

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2005	\$ -	\$ 3,887,500	\$ 775,877	\$ 3,111,623	0.07%	\$ 31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.16
2008	-	1,617,500	-	1,617,500	0.03%	15.59
2009	-	1,441,250	-	1,441,250	0.02%	13.43
2010	16,000,000	1,258,750	-	1,441,250	0.02%	13.43
2011	15,560,000	1,068,750	1,228,690	15,400,060	0.24%	147.34
2012	15,050,000	871,250	1,311,754	14,609,496	0.24%	139.55
2013	14,530,000	666,250	1,388,299	13,807,951	0.25%	131.75
2014	13,985,000	452,500	1,419,160	13,018,340	0.25%	124.22

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 210 for property value data.

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2014

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 13,985,000	100.00%	\$ 13,985,000
Townships	-	100.00%	-
Cities and villages	75,183,000	91.76%	68,985,174
Park districts	6,322,725	99.08%	6,264,859
Other districts	3,130,000	93.85%	2,937,602
School districts	823,065,347	24.61%	202,592,292
Junior college districts	<u>409,091,183</u>	6.20%	<u>25,345,469</u>
Total overlapping debt	<u>1,316,792,255</u>		<u>306,125,396</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 1,330,777,255</u>		<u>\$ 320,110,396</u>

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

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

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Legal debt limit	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 64,123,234	\$ 58,335,582	\$ 53,530,933	\$ 49,636,881
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 64,123,234	\$ 58,335,582	\$ 53,530,933	\$ 49,636,881
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%									

Legal debt margin calculation for fiscal 2014

Assessed value - 2013	\$ 1,726,500,218
Legal debt margin	<u>2.875%</u>
Debt limit	49,636,881
Debt applicable to limit None	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 49,636,881</u>

Data Source

County Treasurer

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2005	\$ 10,899,965	\$ 9,689,362	\$ 1,210,603	\$ 397,500	\$ 452,881	1.42	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	
2007	13,506,061	12,583,812	922,249	900,000	533,886	0.64	
2008	12,586,990	11,950,186	636,804	513,750	219,679	0.87	
2009	12,683,680	12,433,589	250,091	528,750	201,654	0.34	
2010	12,960,747	13,031,682	(70,935)	547,500	183,002	(0.10)	
2011	13,120,840	13,026,706	94,134	570,000	162,532	0.13	
2012	15,731,066	13,464,229	2,266,837	592,500	133,451	3.12	
2013	14,608,869	13,801,820	807,049	615,000	109,676	1.11	
2014	14,057,124	12,995,844	1,061,280	641,250	84,988	1.46	

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

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

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	(1) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(4) School Enrollment
2005	98,438	\$ 2,399,820,002	\$ 24,379	4.5%	30.4	18,132
2006	101,437	2,252,307,148	22,204	3.7%	28.6	17,795
2007	103,746	2,552,566,584	24,604	5.0%	27.7	18,436
2008	104,601	2,570,046,570	24,570	7.7%	27.4	18,732
2009	105,146	2,241,397,282	21,317	10.5%	26.5	18,000
2010*	105,160	2,340,651,280	22,258	9.2%	29.0	18,000
2011	104,520	2,328,287,520	22,276	8.7%	29.1	17,800
2012	104,693	2,519,227,659	24,063	8.2%	29.4	18,401
2013	104,802	2,483,388,192	23,696	7.5%	29.6	18,293
2014	105,462	2,499,027,552	23,696	5.5%	29.6	18,836

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

Data Sources

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

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

2014			2005		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	8,869	Northern Illinois University	1	8,000
Kish Health System	2	1,400	Kishwaukee Health System	2	1,100
DeKalb School District	3	885	DeKalb School District	3	650
Kishwaukee College	4	550	Wal-Mart Super Center	4	600
3M	5	538	DeKalb County Government	5	507
DeKalb County Government	6	525	IDEAL Industries	6	450
Sycamore School District	7	515	Sycamore School District	7	450
Target Distribution Center	8	435	Alloyd	8	375
Wal-Mart Super Center	9	400	City of DeKalb	9	266
IDEAL Industries	10	335	3M	10	250

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009
GENERAL GOVERNMENT					
County board	2.00	2.56	2.56	2.56	2.56
Finance	6.80	7.00	7.00	7.00	7.15
Information management	10.20	10.20	10.20	11.00	10.00
Assessments	6.00	6.00	7.00	7.00	7.00
County clerk and recorder	10.67	10.67	10.67	12.00	12.00
Elections	3.83	3.83	3.83	3.00	3.00
Planning and zoning	5.60	5.60	5.60	5.60	5.60
Regional office of education	1.00	1.00	2.00	2.00	2.00
Treasurer	5.00	5.00	5.00	5.00	5.00
Facilities management	9.00	9.00	9.00	10.00	10.00
Total general government	60.10	60.86	62.86	65.16	64.31
PUBLIC SAFETY					
Circuit Clerk	21.50	21.50	22.25	23.75	23.75
Coroner/ESDA	2.60	2.60	2.60	2.60	2.60
Judiciary/judiciary comm/drug ct	7.30	7.30	8.80	8.80	8.55
Sheriff - admin/patrol/det	47.50	47.50	47.00	48.00	49.00
Sheriff - communications	26.00	26.00	26.00	26.00	26.00
Sheriff - corrections	19.30	22.00	28.00	28.00	26.00
Sheriff - court security	4.00	4.00	4.00	4.00	5.00
State's attorney	21.50	22.50	23.00	22.00	22.00
Public defender	9.00	9.00	9.00	9.00	9.25
Court services/probation	15.00	15.00	15.00	16.00	17.00
Total public safety	173.70	177.40	185.65	188.15	189.15
HIGHWAYS AND STREETS					
	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE					
Community services	3.50	3.50	3.50	3.50	3.50
Mental health	2.00	2.00	2.00	2.00	2.00
Public health and solid waste	83.05	82.35	82.85	81.55	79.00
Rehab and nursing	153.23	153.20	160.50	175.30	180.35
Veteran's assistance	0.00	0.00	2.00	4.00	5.00
Total health and welfare	241.78	241.05	250.85	266.35	269.85
CULTURE AND RECREATION					
Forest preserve	5.60	5.35	5.35	5.35	6.01
History room	0.30	0.30	0.60	0.60	0.60
Total culture and recreation	5.90	5.65	5.95	5.95	6.61
TOTAL	506.98	510.46	530.81	551.11	555.42

Data Sources

DeKalb County Budget Book and Annual Financial Report

2010	2011	2012	2013	2014
2.56	2.50	2.00	2.00	3.10
7.15	7.10	7.10	7.10	6.10
10.00	10.00	10.00	10.00	11.00
7.00	7.00	6.50	6.72	6.72
12.00	12.00	10.00	9.00	9.00
3.00	3.00	3.00	3.00	3.00
5.60	5.20	5.20	5.20	5.20
2.00	2.00	2.00	2.00	2.00
5.00	5.00	4.70	4.70	4.70
10.00	9.00	9.85	9.85	9.85
64.31	62.80	60.35	59.57	60.67
23.75	23.75	23.75	26.00	26.00
2.60	2.60	2.60	2.60	2.60
8.55	8.40	11.00	10.50	11.20
50.00	46.00	47.00	48.00	49.00
26.00	25.00	25.00	26.00	26.00
26.00	26.00	26.00	27.00	27.00
5.00	6.00	6.00	5.00	5.00
22.00	22.00	22.00	22.00	23.95
9.25	9.25	9.00	11.00	11.00
17.00	17.00	17.00	17.00	19.00
190.15	186.00	189.35	195.10	200.75
25.50	24.00	24.00	24.00	24.00
6.00	6.00	3.50	4.00	4.00
2.00	2.00	1.50	2.00	2.00
79.00	79.00	75.50	42.20	39.40
180.35	180.75	181.75	180.75	181.40
5.00	5.00	5.00	6.00	6.00
272.35	272.75	267.25	234.95	232.80
6.01	6.01	6.00	6.00	6.35
0.60	0.60	0.60	0.50	0.50
6.61	6.61	6.60	6.50	6.85
558.92	552.16	547.55	520.12	525.07

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL GOVERNMENT										
Registered voters	\$ 53,224	\$ 54,766	\$ 52,754	\$ 60,718	\$ 56,012	\$ 57,540	\$ 52,959	\$ 58,545	\$ 57,644	\$ 58,083
Property parcels	39,630	41,143	43,357	43,477	42,368	42,470	40,953	42,546	42,527	42,557
Tax bills mailed	35,060	35,822	36,521	40,706	43,477	37,360	38,096	40,939	38,905	42,527
Total taxes collected by Treasurer	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857	\$ 190,681,017	\$ 192,782,771	\$ 201,107,149	\$ 196,575,695	N/A
Marriage licenses	561	562	606	532	564	575	578	566	588	612
Civil union licenses	-	-	-	-	-	-	36	12	8	3
PUBLIC SAFETY										
Police										
Jail bookings	2,900	3,158	3,180	3,071	3,116	3,112	3,374	3,027	3,227	3,163
Burglary	50	63	63	54	52	60	74	75	34	23
Civil process	6,214	6,241	5,807	5,282	4,904	4,659	5,037	4,418	4,763	4,225
Traffic fatalities	17	7	18	20	10	8	6	8	11	10
Dispatched calls - communications	32,647	28,121	25,000	30,026	28,341	32,124	27,436	32,897	32,405	37,248
Dispatched calls - 911	-	-	-	-	-	-	10,778	10,877	10,905	11,046
DUI arrests	302	461	417	369	302	327	273	116	191	179
DUI arrests - zero tolerance	-	-	-	-	-	-	-	6	8	18
State's Attorney										
Criminal felonies	762	764	686	784	738	828	898	865	956	988
Criminal misdemeanors	1,990	2,077	2,131	2,054	2,062	1,917	2,130	1,923	1,920	1,746
DUI	792	922	803	777	714	694	664	611	543	551
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	3,049	1,536	1,536	2,127	1,523	1,520	1,897	1,960	1,184
Snow plow hours	3,932	3,853	10,483	12,338	4,256	3,220	3,419	2,182	4,105	6,552
HEALTH AND WELFARE										
Births	955	1,118	1,130	1,089	1,125	1,144	1,071	974	986	1,040
Deaths	769	688	678	743	824	713	746	753	736	760
Community services										
Emergency services - total persons	916	926	952	1,160	2,266	3,724	935	429	878	364
Emergency services - total households	450	364	381	466	836	1,459	450	217	242	77
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,703	2,777	3,060	1,951	2,102	2,343	2,324	2,215	2,579	2,653
Visitors	717	839	853	362	1,080	1,200	1,290	1,200	1,275	1,285
Likes on Facebook	N/A	631								

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
GENERAL GOVERNMENT										
Area (square miles)	634	634	634	634	634	634	634	634	634	634
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Sub-stations	-	-	-	-	-	-	-	-	2	2
K-9 units	2	2	2	1	2	2	2	2	2	2
HIGHWAYS										
Miles of roads (County)	190.19	192.20	192.20	195.31	190.39	190.39	190.39	190.39	190.39	190.39
Traffic signals	16	16	23	23	23	23	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	2,290	2,290	2,296	2,311	2,622	2,757	2,750	2,565	2,621	2,680
CULTURE AND RECREATION										
Parks	14	14	14	14	14	14	14	16	16	16
Park acres	1,107	1,107	1,183	1,183	1,183	1,183	1,243	1,174	1,229	1,229
Miles	23	23	23	23	23	23	23	23	23	23

Data Source

Various County Departments