DEKALB COUNTY GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2019

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
December 31, 2019

Prepared by the Finance Office

Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS

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DEKALB COUNTY, ILLINOIS
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2019

LEGISLATIVE

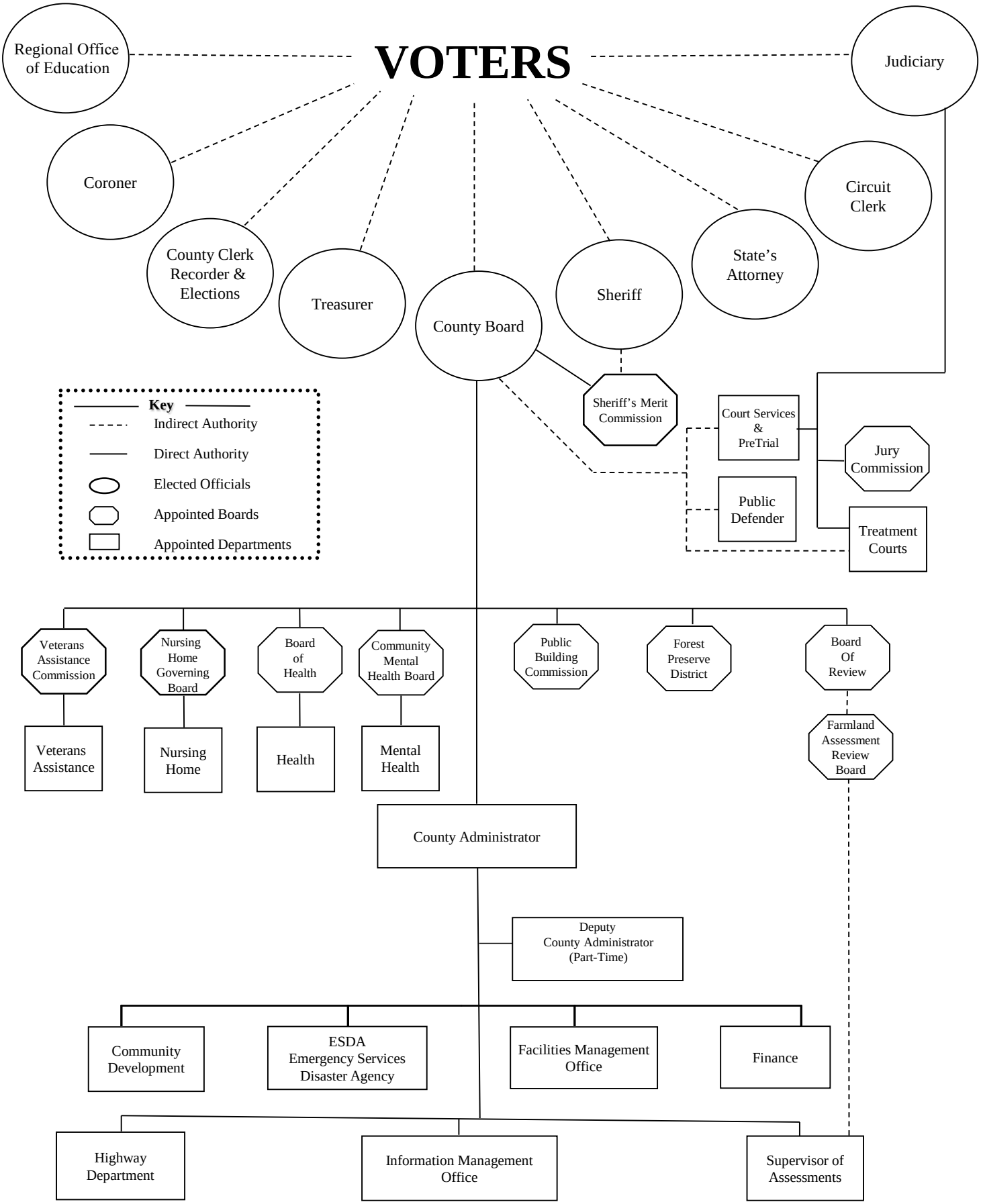
Mark Pietrowski, Jr., Chairman

John Frieders, Vice-Chairman

Douglas J. Johnson, Clerk

Tim Bagby	Scott Campbell
Rukisha Crawford	Karen Cribben
Laurie Emmer	Steve Faivre
Tim Hughes	Tracy Jones
Dianne Leifheit	Maureen Little
Jim Luebke	Terri Mann-Lamb
Jerry Osland	Roy Plote
Sandra Polanco	Chris Porterfield
Craig Roman	Linda Slabon
Paul Stoddard	Larry West
Jeff Whelan	Suzanne Willis

DeKalb County Government Organizational Chart



Updated December 18, 2019

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, 2018

Christopher P. Morrill

Executive Director/CEO

DeKalb County Finance Office

200 N. Main Street, Suite 210 Sycamore, IL 60178-1431 Phone: 815-895-7127 Fax: 815-895-7129

July 31, 2020

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2019, 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 Uniform Guidance. 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. The Forest Preserve District is considered a discretely presented component unit of the County. 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.

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 approximately 6,200 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 more than 15,000 students as of Spring 2019 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 25,000 fans, and the event generates over $1,000,000 in economic impact for the region. A similar accomplishment for the University was the extension of the Illinois Elementary School Association (IESA) Boys Wrestling State Final contract through 2020. This annual two-day event draws approximately 5,000 visitors and generates an estimated $300,000 to $450,000 in economic impact to the region.

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 2019 was 104,897 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 Management Director, and the Community Development Director. The County Board also appoints the Deputy County Administrator, however, that position was vacant for the 2019 fiscal year.

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.

Of the 2018 taxable equalized assessed valuation (EAV) of $2,069,414,975, 62% is residential, 22% is commercial/industrial, 14% 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 long-term economic trends in DeKalb County continue to improve. The number of unemployed workers in DeKalb County decreased by 508 from December, 2018 to December, 2019 per data released by the Illinois Department of Employment Security. This resulted in a decrease of 0.9% in the unemployment rate from 4.8% in December, 2018 to 3.9% in December, 2019. The December, 2019 unemployment rate of 3.9% was the lowest rate in the past 13 years since the December, 2006 rate of 3.7%. The 2019 average unemployment rate of 4.1% was in line with the 4.0% average unemployment rate for the State of Illinois for 2019. This long-term trend is encouraging as it indicates an improving local economy.

Taxable EAV on a County-wide basis increased by 5.2% during the year. This is the fourth consecutive annual increase following five years of declining property values, an indication that property values have finally turned the corner and are beginning a return towards the pre-recession peak attained in 2009. It is anticipated that the taxable EAV will post its fifth consecutive year of increasing values this year, another sign of an improving local economy.

Along those lines, DeKalb County issued a total of 273 permits for construction in unincorporated areas of the County in 2019 compared with 200 in 2018. Of this total, 8 permits were issued for new home construction with a total value of $2,460,000 (two of which were for farm dwellings). Of the permits issued for new homes in unincorporated DeKalb County in 2019, there was one each in Afton, Clinton, Cortland, Malta, Sandwich, and Sycamore Townships plus two in Genoa Township. Another 43 permits were issued for commercial or industrial construction with a total value of $7,203,295, and 121 permits were issued for alterations to existing residences with a total value of $3,477,201. An additional 101 permits were issued for non-commercial, non-industrial accessory structures with a value of $4,066,433 (of these, 19 were issued for farm structures). The total number of permits reflect approximately $17,206,929 in construction value which represents a 59% increase and $150,661 in fees were generated in 2019 which is a 33% increase from 2018.

While the County continues to look for opportunities to enhance and develop employment prospects for its residents, and for affordable housing stock for its communities, 2020 will undoubtedly present challenges on multiple levels as the County develops plans to mitigate the impact of the coronavirus pandemic.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year Initiatives

Infrastructure improvements continue to be a necessity to encourage development in DeKalb County and stimulate the local economy.

Peace Road / Illinois Route 64 Intersection Safety Improvements

The intersection of Peace Road and Illinois Route 64 is one of the busiest intersections in the County. Large volumes of traffic typically result in a higher number of crashes. This intersection is no exception and therefore qualified for federal safety funds to make improvements in 2019. Peace Road was a 5-lane highway south of Illinois Route 64 and a 2-lane highway north of Illinois Route 64. The 5-lane cross section was extended north to allow drivers to merge long after they crossed the intersection. The project also included improved right turn lanes, offset left turn lanes for better sight distance of oncoming traffic, paved safety shoulders, and new traffic signals. The project was awarded the APWA Fox Valley Branch's Public Works Project of the Year in the Transportation less than $5 Million category. The project cost $2,386,000 of which 90% was paid using Federal Highway Safety Improvement Program Funds. The remaining 10% was paid using local Matching Tax funds.

Plank Road Safety Improvements

In 2016, the County Highway Department applied for Federal Highway Safety Improvement Program Funds (HSIP) due to the number of serious and fatal crashes on Plank Road. IDOT selected this project in addition to the Peace Road intersection project. The Plank Road improvements consisted of paved safety shoulders and general shoulder widening, ditch regrading, and improved lighting at intersections. The intersection lighting and centerline reflective pavement markers were not able to be completed due to an early winter and those two portions of the project will be completed in 2020. The project cost $1,758,430 of which 90% was paid using Federal Highway Safety Improvement Program Funds. The remaining 10% was paid using local Matching Tax funds.

Waterman Road Shoulder & Ditch Reconstruction

The multi-year process of rebuilding the 5-mile highway between Waterman, Illinois and Perry Road started in 2017. In 2019, the County continued the reconstruction with a shoulder widening and ditch reshaping project. In addition to the shoulder and ditch work, entrance pipes were replaced and a few crossroad pipes were modified. Due to the early winter, the north end of the project remains to be final graded and seeded. The project cost $885,403 and 100% of the project was paid using County Motor Fuel Tax funds and local Matching Tax funds.

Chicago Road Pipe Culverts

In the County's Transportation Improvement Plan, Chicago Road is scheduled to be paved west of Illinois Route 23 in 2021. Prior to resurfacing a road, the Highway Department inspects the crossroad and driveway culverts to determine what needs to be replaced. The Highway Department replaced 15 crossroad pipes in 2018 and replaced 45 driveway pipes in 2019. Just as in 2018, all work was performed using in-house labor by the Highway Department. The DeKalb County Highway Department performed the surveying, design, and construction on this project. The cost of the pipe materials was $12,899.

Base Line Road Bridge

This project included the replacement of a 60-year old bridge on Base Line Road just west of the Kane County line in Genoa Township. The 44-foot-long bridge had a reduced weight limit capacity. The new structure is 58 feet long and has a surface width of 30 feet versus the previous width of 24 feet. The project was completed and the road opened to traffic ahead of schedule at a cost of $613,327. The project was paid using Federal Surface Transportation Funds (STP-Br) for 80% of the project, the local Aid to Bridges Tax fund for 10% of the project, and the remaining 10% split between the Genoa Township Road District and the Sycamore Township Road District.

Peace Road Turn Lanes

This project created extended right turn lanes on Peace Road at the intersections with Freed Road and with Brickville Road. The turn lanes were constructed long enough to also serve as deceleration lanes. They were also offset from the Peace Road through lanes to help vehicles on the side roads see around traffic in the turn lanes. The first part of the overall project included the widening of the aggregate road base and related earthwork. The second part of the project was the paving and striping of the new turn lanes. The first part of the project was completed in the spring while the paving occurred in late summer. The earthwork and aggregate portion of the project cost $131,734 and was 100% paid using local Highway funds. The paving portion of the project cost $164,177 and was 80% paid using Federal Surface Transportation Funds - Urban (STU) through the DeKalb-Sycamore-Cortland MPO (DSATS). The remaining 20% was paid using local Matching Tax funds.

Barber Greene Safety Shoulders and Turn Lane

This project involved the paving of 4-foot paved safety shoulders along Barber Greene Road between Peace Road and Somonauk Road. The project also included the paving of a right turn lane for westbound traffic on Barber Greene Road turning north onto Peace Road. The County Highway Department prepared the aggregate base for the turn lane in 2018. Until the proposed bike path separate from the road is completed, paved safety shoulders will eliminate the drop-off at the edge of the pavement, protect the pavement edge from cracking and breaking off, provide a safe area for drivers to regain control of their vehicle and re-enter their lane of traffic, and provide an area for cyclists to travel without being in the live lane of traffic. The paving portion of this project cost $153,155 while the Highway Department used in-house crews to complete the aggregate shoulders outside the paved shoulders. 80% was paid using Federal Surface Transportation Funds - Urban (STU) through the DeKalb-Sycamore-Cortland MPO (DSATS). The remaining 20% was paid using local Matching Tax funds.

Johnson Road Box Culvert

The Johnson Road box culvert in Mayfield Township Road District was built in 1955 and had a posted weight limit of 12 tons. The reduced weight limit was determined by IDOT after they did an analysis of the top slab of the box culvert and found it to be insufficient. Instead of a complete replacement of the culvert, the County and Road District had an option to modify the top deck of the box culvert to remove the restricted weight limit. This option required a 3-week road closure instead of 3 months. It also saved approximately $300,000 of taxpayer funds. The project was completed at a cost of $29,571 and 50% of the project was paid using local County Aid to Bridges Tax funds with the remaining 50% paid by the Mayfield Township Road District.

Somonauk Road Sidewalk

This project included the replacement of deficient sidewalk and installation of new sidewalk where gaps existed along Somonauk Road in the Town of Cortland. The project also included new sidewalk along sections of Meadow Lane under the Town's jurisdiction. During the project, both the County and the Town increased the areas of sidewalk to be replaced. This was due to the extra deterioration which occurred during the two winters since the original plans were created. The project cost $144,961 and the County's portion of the project was $98,172 with 55% coming from County Motor Fuel Tax funds and 45% coming from County Matching Tax funds. The DeKalb County Highway Department performed the preliminary and design engineering for this project.

Township Resurfacing Projects

Each year, township road districts request the County Highway Department to prepare proposals and contracts as well as oversee construction activities. Some of these activities include hot-mix asphalt paving on subdivision streets and rural roads. In 2019, 5 township road districts completed hot-mix asphalt paving projects throughout the County. These projects covered 5.75 miles of road at a cost of $868,453. They were paid using a combination of Township Motor Fuel Tax funds and Township local funds. The DeKalb County Highway Department prepared the plans for these paving projects and performed the construction inspection.

Seal Coat Projects

In 2019, 13 townships and 2 municipalities joined the County's seal coat contract. Seal coat is a preventative maintenance process used to extend the life of a pavement. The County seal coated 14.7 miles at a cost of $220,090. The township road districts seal coated 38.6 miles at a cost of $729,323. The municipalities' seal coat work cost $22,106. The DeKalb County Highway Department prepared the plans for these seal coat projects and performed the construction inspection.

Rejuvenator Projects

The County also uses a liquid rejuvenator as a way to extend the life of its roads. 3 miles of County roads were sprayed at a cost of $57,082. One township road district sprayed 2.8 miles of roads at a cost of $30,982. One municipality sprayed various streets at a cost of $89,687. The DeKalb County Highway Department prepared the plans for these projects and performed the construction inspection.

Crack Routing and Filling Projects

Crack filling is another preventative maintenance program used to extend the life of pavements. While the County uses in-house crews to rout and fill cracks on its roads, the townships and municipalities hire contractors to perform this work. In 2019, 5 townships had roads under this contract at a cost of $57,835. Two municipalities had streets under this contact at a cost of $10,767. The DeKalb County Highway Department prepared the plans for these projects and performed the construction inspection.

Other Township Maintenance Projects

In addition to the above work, the 19 township road districts and 4 municipalities had the County prepare various maintenance contracts on their behalf in 2019 including bituminous patching materials, various aggregates, calcium chloride, centerline and edge line striping, and drainage pipes. The DeKalb County Highway Department prepared the plans for these contracts.

Tort & Liability Fund Reserves

In the past, the County has elected to assume most of its own liability for risk exposure. Self-insurance continued in 2019 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 tort and liability insurance purposes. At the same time, the County has built an adequate reserve for potential claims. Those reserves, in a period of 29 years for which this self-insured philosophy has been in place, have gone from a negative balance to $6.3 million as of the end of the 2019 fiscal year. It is anticipated that the tax levy for insurance policies and claims will remain relatively constant. Property insurance is purchased on all County buildings and for all Highway Department vehicles on a fully insured basis as those risks are more concentrated.

County-Wide Digital Radio Communication System

In 2019, the County-wide digital radio communication system was substantially completed with only minor troubleshooting issues left to resolve. Construction on the new system began in 2018 to replace the antiquated system that had been in use that did not provide adequate reception or signal strength to public safety agencies throughout the County. The County constructed three towers sufficient to provide adequate radio coverage throughout the County and offered low interest loans to any law enforcement agency that could not immediately afford to purchase the necessary equipment upgrades to operate on the new digital radio communication system. The final cost of the project is expected to be approximately $4.4 million which will be funded by interfund loans from other County Funds to eventually be repaid by revenue generated by special waste disposal at the landfill.

Nursing Home Expansion

The Nursing Home Expansion got underway in earnest in 2018 with a total of $1.3 million spent as of the end of the fiscal year. In 2019, an additional $6.9 million in costs were incurred bringing the project-to-date total to $8.2 million. The project consists of adding a Transitional Care Unit that will add 18 Medicare beds, a multi-purpose room, downsizing the nursing stations, as well as creating lounges/resident visiting areas. Improvements would facilitate resident food cart distribution and enhance Medicare A private pay revenue. Construction will enhance the longevity of the facility for the next fifteen to twenty years. Initial financing for this $15 million expansion will be provided by $2 million from cash reserves plus interfund loans from other County Funds. In 2020, a $13 million bond issue is planned to complete the construction and repay the interfund loans.

Employee Health Insurance

Effective with the 2019 Plan Year, the County moved from standalone self-insured health insurance plans to membership in the Intergovernmental Personnel Benefit Cooperative (IPBC), a pool of local governments that has been in existence since the late 1970s and is currently comprised of over 130 public sector entities. The IPBC also has an internal pooling mechanism that allows the pool to absorb more risk internally without having to purchase stop loss coverage at relatively low attachment points. Lower premiums and economies of scale that allow for higher levels of self-insured retention are expected to benefit the County for several years in the future. Health insurance rates for 2019 were decreased on average by 7% and rates were guaranteed through June, 2020. Financial results for 2019 were slightly unfavorable as the net position for the Medical Insurance Fund decreased by $0.1 million to a still "healthy" balance of $3.7 million as of the end of the fiscal year or 61% of total operating expenses.

Property Acquisition

Over the past few years, a cold storage building has been requested by several departments, most notably the Sheriff's Office. Construction of such a facility had always turned out to be cost-prohibitive in prior years but, in 2019, an opportunity presented itself that made a cold storage building a reality. In the spirit of true intergovernmental cooperation, the County purchased two properties from the City of Sycamore in December, 2019 located at 202 E. Page Street and 1730 N. Main Street, both in the City of Sycamore. The properties had served their purposes for the City and the City no longer had any need for them. The two properties would, on the other hand, fit the County's needs for cold storage purposes perfectly. Accordingly, a purchase price of $475,000 was agreed to by both the County and the City and title to the properties transferred on December 6, 2019.

Airline Fuel Sales Tax Revenue

The County had been receiving sales taxes from the sale of airline fuel within its boundaries for several years. Recent legislation, however, has put a halt to that revenue source. While the County continued to receive airline fuel sales tax revenue throughout all of the 2018 fiscal year (approximately $1.5 million), the groundwork had been laid for the State to intercept those funds. Accordingly, for the past two fiscal years, that revenue source had not been factored into the County's annual budget. All of the unbudgeted airline fuel sales tax revenue that has been received since 2018 was allocated towards rebuilding General Fund reserves that had been depleted through planned drawdowns of fund balance during the recession years and subsequent recovery period. The 2019 budget continued the practice of not relying on any airline fuel sales tax revenue to balance the budget. The State eventually began redirecting that revenue from the County in December, 2019. Accordingly, the $1.2 million that had been collected by the County for the first eleven months of the fiscal year ended up being the final distributions the County would receive. Due to the conservative nature of factoring this revenue source out of the budget for the entire fiscal year as the County had no control over when the distributions would actually terminate, General Fund reserves ended up as the beneficiary of this unbudgeted revenue source.

Rooftop Cooling Unit Replacements
A two-year replacement program of rooftop cooling units on various County buildings began in 2019 with four of eight units being replaced. The remaining four units will be replaced in fiscal year 2020. These replacements are necessitated by an environmental regulatory change that no longer permits the sale of new R22 refrigerant in the United States. The total cost of the two-year program is estimated at $1.1 million with $530,000 of that having been incurred in 2019.

DeKalb-Sycamore Area Transportation Study (DSATS)
In 2019, a new arrangement with the DeKalb-Sycamore Area Transportation Study (DSATS) named the DeKalb County Highway Department as the Lead (Fiscal) Agent as it assumed that responsibility from the City of DeKalb. That means that grant funds will now pass-through the County for the operation of DSATS. As the previously described infrastructure improvements that were completed in 2019 indicate, DSATS is an important funding mechanism for many road projects. Accordingly, a new cost center was added to the Highway Funds in the 2019 budget to reflect this important capital improvement funding source.

Courthouse Expansion
In 2019, the early stages of the Courthouse Expansion Project unfolded as $70,000 was transferred to cover initial architectural costs. This $1.7 million project will build-out the third floor of the Courthouse into office space. The third floor of the Courthouse was left as empty shell space for a future build-out as part of the Courthouse Expansion Project that was funded by a 2010 bond issue and completed in 2013.

Future Year Initiatives

Transportation Infrastructure
Transportation planning is 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, a Metropolitan Planning Organization (MPO) for Transportation was required to be created in DeKalb County. This joint planning organization, known as DSATS, is the point of receipt, or flow through, of federal transportation dollars that will be used for roads, bridges, and public transportation in the MPO area. DSATS is a valuable funding source for many of the County’s transportation projects.
Several road reconstruction/paving and bridge projects are planned for 2020:

- McNeal Road Bridge - The McNeal Road bridge northwest of Kirkland in Franklin Township is the last bridge over the Kishwaukee River before it leaves DeKalb County. The 196-foot-long bridge was built in 1978 and has significant section loss in the precast prestressed box beams which make up the bridge deck. This has caused the bridge to be posted at a maximum weight limit of 5 tons. In 2020, the bridge is scheduled to be replaced with a cast-in-place concrete deck bridge. The estimated cost of the project is $2,602,356 with 80% paid using Federal Surface Transportation Funds (STP-Br) and the 20% local match to be split between the County’s local Aid to Bridges Tax fund and the Franklin Township Road District.

- Peace Road / Mercantile Drive Resurfacing - Peace Road between Bethany Road and Illinois Route 64 is under the County's jurisdiction and has traffic volumes ranging between 12,400 and 16,500 vehicles per day. Mercantile Drive between Illinois Route 23 and Peace Road is under the City of Sycamore's jurisdiction and has traffic volumes ranging between 5,800 and 6,600 vehicles per day. Both roads are showing distress from the heavy traffic, particularly along the pavement joints between the lanes. In 2020, both of these road segments are scheduled to be resurfaced. The estimated cost of this project is $1,362,384 with $987,079 being DeKalb County's responsibility and $375,305 being the City's responsibility. The project will be funded 80% using Federal Surface Transportation Funds - Urban (STU) through the DeKalb-Sycamore-Cortland MPO (DSATS). The remaining 20% will be split by the County using local Matching Tax funds and the City using local property tax funds.

- Motel Road Bridge - The Motel Road bridge on the west side of Sycamore has been the primary detour route when the intersection of Peace Road at Illinois Route 64 has been closed due to a crash. The bridge was built in 1982 and has experienced movement in the deck. This may have contributed to the advanced deterioration in the precast prestressed box beams which make up the bridge deck. The 125-foot-long bridge is scheduled to be replaced in 2020 with a new bridge comprised of a poured concrete deck on steel I-beams. The estimated cost of the project is $1,329,557 with 80% paid using Federal Illinois Special Bridge Funds and the 20% local match to be split between the County's local Aid to Bridges Tax fund and the Mayfield Township Road District.

- South First Street Box Culvert Replacement - The concrete box culvert under South First Street at the intersection with Gurler Road carries the Afton DeKalb Drainage Ditch No. 5 and is scheduled to be replaced in 2020. The drop-offs at the ends of the structure are close to the intersection requiring guardrail along both South First Street and Gurler Road. The structure is skewed at an angle under South First Street but still directs water into the residential property on the downstream side. The new box culvert will be extended to provide for wider roadway shoulders and safe foreslopes, thus eliminating the need for guardrail. It will also be realigned with a concrete outlet to redirect the water down the ditch as it leaves the culvert. The estimated cost of the project is $577,763 and is budgeted to be paid using the County's local Aid to Bridges Tax fund.

- New Salt Storage Shed - In typical years, the County Highway Department uses between $0.5 million and $1 million for rock salt to be used in our winter snow and ice removal operations. In some winters, when Mother Nature gives us storm after storm, salt deliveries can be delayed if every other public entity is ordering salt at the same time. During particularly cold winters, salt deliveries via barges can be halted if the river completely freezes over. In 2020, the Highway Department is planning to construct another salt shed to double our storage capacity. This will allow us to enter into the winter season with nearly all the salt we can expect to use. The project is expected to cost $260,000 and be paid from the County Farm Fund and the Highway Department's Renewal & Replacement Highway Facilities Fund.

- Somonauk Road Box Culvert Extensions - This project is the extension of seven culverts under Somonauk Road and one culvert under Perry Road. Six of the culverts under Somonauk Road are located in the 2-mile stretch between Perry Road and Keslinger Road. These locations have steep foreslopes outside the roadway shoulders. The other culvert under Somonauk Road is located immediately south of Barber Greene Road. The culverts will be extended to widen the roadway shoulders and eliminate guardrail at that location. The last location is approximately ¼ mile east of Somonauk Road on Perry Road. This structure will be extended to eliminate a steep slope on one side of the road and eliminate the need for guardrail on the other side of the road. Over 30,000 cubic yards of fill material was stockpiled on property owned by DeKalb County during the recent I-88 Tollway construction project. That material has been made available to backfill the culvert extensions and provide better slopes along Somonauk Road. The estimated cost of the project is $400,000 and is budgeted to be paid using a combination of the County Motor Fuel Tax and local Aid to Bridges Tax fund.

- Suydam Road Culverts - Similar to the culvert replacements along Chicago Road in 2018 & 2019, the County Highway Department expects to replace the culverts along Suydam Road between Illinois Route 23 and the City of Sandwich. The culvert work is in anticipation of the road being repaved in 2021. The Highway Department is planning to use in-house labor and equipment to replace 11 crossroad pipe culverts and 22 entrance pipe culverts.

- Bridge Timber Pile Repairs - Periodically, the County Highway Department prepares and oversees repairs to bridges to remove weight limit postings. Many times, the weight limits are in place due to the poor condition of timber piles supporting the bridges. In 2020, two bridges are scheduled for repairs: Haumesser Road north of Perry Road and Anderland Road south of Perry Road. For this type of project, the County works directly with the IDOT Bridge Office in Springfield to create a set of plans for the work. The cost of the project is estimated to be $120,000 and will be split between the County's local Aid to Bridges Tax fund, the Milan Township Road District, and the Afton Township Road District.

Rooftop Cooling Unit Replacements

A two-year replacement program of rooftop cooling units on various County buildings began in 2019 and will be completed in 2020 with four units being replaced in 2019 for $530,000 and the remaining four units being replaced in 2020 for an estimated $570,000. These replacements are necessitated by an environmental regulatory change that no longer permits the sale of new R22 refrigerant in the United States.

Intergovernmental Agreement with the Prairie Band Potawatomi Nation

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, 2019, no decision had been received from the U.S. Department of the Interior on the determination and the project is still pending.

Forest Preserve District Land Acquisition Referendum

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.

Forest Preserve District Wetland Bank

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 so that 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 restricted for future land acquisitions by the Forest Preserve District. In addition to the original Afton Wetland Bank, another 24-acre Wetland Bank was approved in 2015 by the U.S. Army Corp of Engineers.

Enterprise Zone

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. The results of the competitive application process were announced in 2015 and, on December 17, 2015, the Illinois Department of Commerce & Economic Opportunity, certified the DeKalb County Enterprise Zone.

This designation is anticipated to be a very powerful economic development tool in attracting commercial and industrial development projects to DeKalb County because 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 such as property tax abatements as well in order to enhance business development.

As of late 2019, the DeKalb County Enterprise Zone has attracted 39 projects since the program began in 2016 including 14 manufacturing and industrial projects, thirteen commercial projects, one professional services project, and three contractor projects. These projects generated an estimated capital investment of $129 million including $75 million in new construction and $34 million in renovations. These projects were located throughout the DeKalb County Enterprise Zone in the municipalities of Cortland, DeKalb, Genoa, Sandwich, and Sycamore. 2020 is expected to add to this already impressive list of development that is directly attributable to the establishment of the DeKalb County Enterprise Zone.

Facebook DeKalb Data Center

Facebook will be investing $800 million in a data center to be built on 505 acres of the ChicagoWest Business Center in DeKalb, Illinois. The project is expected to create about 100 permanent jobs, depend on 100% renewable energy, and use 80% less water than an average data center. The 907,000 square foot data center will be Facebook's 16th worldwide, 12th in the United States, and first in Illinois. The Facebook site can hold five buildings and two will be completed by 2022. This development will provide a welcome and permanent positive boost to the local economy.

Ferrara Candy Company Distribution Complex

Ferrara Candy Company, an emerging powerhouse in the North American confections and sweet snacking categories, committed to the construction of a 1.6 million square foot distribution complex on 106 acres in the ChicagoWest Business Park in DeKalb, Illinois, an investment of more than $100 million. The new distribution complex is expected to be fully operational by mid-2021 and will create approximately 500 jobs. This development will also provide numerous benefits to the local economy.

Syngenta Research & Development Innovation & Customer Experience Center

Syngenta, a leading agriculture company, plans to build a new Research & Development Innovation and Customer Experience Center on a 90-acre site in Malta, Illinois. The site was selected for its location, soil type, and accessibility. In addition to showcasing Syngenta's leading technology and innovation, this new site will spotlight how Syngenta is transforming product development through on-farm collaboration with growers; it will also provide facilities for large-scale events and engagement with growers on corn and soybean technology and innovation. Construction is expected to begin early in 2021 with the site schedule to open by the end of 2022.

Major Retail Project

A new Meijer store will be opening in Sycamore during 2020. Meijer is a large grocery and merchandise chain operating in five Midwest states. The supercenter will include a grocery store, a department store, a pharmacy, and a standalone gas station, and it is expected to generate additional sales tax revenue as this will be the first Meijer store opening in DeKalb County.

County-Wide Digital Radio Communication System

As previously mentioned, the construction of a new $4.4 million County-wide digital radio communication system was substantially completed in 2019 but final troubleshooting will not be completed until the 2020 fiscal year.

Nursing Home Expansion

Also, construction will continue on the $15 million Nursing Home Expansion that consists of adding a Transitional Care Unit that will add 18 Medicare beds, a multi-purpose room, downsizing the nursing stations, as well as creating lounges/resident visiting areas. This project is scheduled for completion in early Fall 2020.

Courthouse Expansion

The Courthouse Expansion Project is expected to begin in earnest in 2020 as the $1.7 million project to build-out the third floor of the Courthouse into office space was included in the adopted 2020 budget. The third floor of the Courthouse was left as empty shell space for a future build-out as part of the Courthouse Expansion Project that was funded by a 2010 bond issue and completed in 2013. This phase of the expansion is expected to be completed sometime in 2021.

Property Tax Extension Limitation Law

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.

Balanced Budget & Coronavirus Pandemic

Following several years of planned drawdowns in the General Fund fund balance that was only possible due to prudent financial management in prior years, the DeKalb County Board adopted balanced General Fund budgets for the 2017, 2018, 2019, and 2020 fiscal years that did not rely on existing reserves to fund any programs. However, with the COVID-19 coronavirus pandemic wreaking havoc on government budgets across the nation, it's expected that the County will end 2020 with no choice but to utilize some General Fund reserves as the lost revenue and increased expenses of mitigating the effects of the pandemic cannot be absorbed by the operating budget. Undoubtedly, the effects of the pandemic will be felt for several fiscal years and the County is bracing for a very challenging 2021 budget process.

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 the Uniform Guidance. 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, 2018. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last 33 consecutive years (fiscal years ended 1986-2018). We believe our current comprehensive annual financial report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Citizens of DeKalb County
July 27, 2020

Acknowledgments. The preparation of the Comprehensive Annual Financial Report 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 Chairperson, the County Board Vice-Chairperson, the Chairperson 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,

Robert H. Miller
Assistant Finance Director

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

SIKICH®

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Members of American Institute of Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

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, 2019, 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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2019 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 31, 2020, 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 Standard*s in considering the County's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
July 31, 2020

GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS

DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2019

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, 2019. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

In accordance with generally accepted accounting principles, DeKalb County presents its financial statements so as to offer two perspectives of its financial position and results of operations. The government-wide perspective presents financial information for the government as a whole, while the fund perspective involves the presentation of financial information for individual accounting entities established by the County for specific purposes. The focus of the fund statements is on major funds. Both perspectives (government-wide and major fund) address likely user questions, provide a broad basis for comparison (year-to-year or government-to-government), and enhance the County's accountability.

DeKalb County Government's 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 and deferred outflows of resources of the governmental activities of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $121.9 million which is an increase of $4.4 million from the previous year. This increase is primarily due to the combined effect of the following three factors: a) a $3.3 million increase in Net Investment in Capital Assets as the County-wide digital radio communication system neared substantial completion along with the completion of several road and bridge projects; b) a $2.5 million increase in unrestricted net position with the major contributing factor being the continued receipt of airline fuel sales tax revenue through November 2019; and c) a $1.4 million decrease in restricted net position due to road and bridge project expenses requiring planned drawdowns of restricted reserves. Also, of significant importance, the property tax base increased by $103.0 million or 5.2% for the 2018 Tax Year (collected in 2019) which is the fourth consecutive annual increase following five consecutive years of declining property values, an indication that property values continue their recovery towards the pre-recession peak attained in 2009.

B. Business-Type Activities

The only business-type activity that the County has is the 190 skilled bed state-of-the-art Rehab and Nursing Center. Total net position for the Rehab and Nursing Center as of December 31, 2019 was $8.9 million which was $1.5 million lower than the prior year. While expenses were essentially flat for the year, revenues decreased by about $2.0 million primarily due to a lack of accepting weekend admissions for a period of time during a transition in Nursing Home management. With new management on board prior to the end of 2019, weekend admissions were once again being accepted on a regular basis. Fiscal Year 2019 also marks the twentieth consecutive year that the facility has operated without any property tax or other subsidy from other County funds.

C. Long-Term Debt

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 County Jail Expansion. These bonds will be retired on December 15, 2025 and December 15, 2029 respectively. Also, on July 12, 2017 the County issued $33,905,000 General Obligation Alternate Revenue Source Series 2017 Bonds to finance the renovation and expansion of the County Jail. These bonds will be retired on January 15, 2047. The County's current credit rating is Aa1. 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 short-term spendable financial resources with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, changes 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 and streets, health and 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 No. 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 County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 50 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 which is considered to be a major fund. Data from the other 49 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, dental, and life insurance, as well as for liability and workers compensation claims are accumulated in internal service funds. Both of the County's internal service funds predominantly serve governmental rather than business-type functions and have been included within 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 County, these assets are restricted in purpose and do not represent discretionary assets of the County. 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, 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 obligations to provide benefits to its employees. Required supplementary information can be found on pages 59-65 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 66-211 of this report.

III. Financial Analysis of the County as a Whole

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of December 31, 2019.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
December 31, 2019

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Current and Other	92,779,408	91,361,230	2,859,705	9,035,992	95,639,113	100,397,222
Capital Assets	117,804,400	115,286,997	11,851,863	5,405,912	129,656,263	120,692,909
Total Assets	210,583,808	206,648,227	14,711,568	14,441,904	225,295,376	221,090,131
Deferred Outflows of Resources						
Pension Items - IMRF/SLEP	15,703,226	3,381,270	3,531,370	687,758	19,234,596	4,069,028
Total Assets & Deferred Outflows of Resources	226,287,034	210,029,497	18,242,938	15,129,662	244,529,972	225,159,159
Liabilities:						
Long-Term Liabilities	70,379,834	52,235,714	5,566,711	1,068,118	75,946,545	53,303,832
Other Liabilities	7,834,444	8,136,958	3,093,093	1,051,224	10,927,537	9,188,182
Total Liabilities	78,214,278	60,372,672	8,659,804	2,119,342	86,874,082	62,492,014
Deferred Inflows of Resources						
Pension Items - IMRF/SLEP/OPEB	2,468,819	9,239,218	691,846	2,562,607	3,160,665	11,801,825
Deferred Property Taxes	23,656,000	22,915,000	-	-	23,656,000	22,915,000
Total Deferred Inflows of Resources	26,124,819	32,154,218	691,846	2,562,607	26,816,665	34,716,825
Total Liabilities & Deferred Inflows of Resources	104,339,097	92,526,890	9,351,650	4,681,949	113,690,747	97,208,839
Net Position:						
Net Investment in Capital Assets	72,887,448	69,613,450	11,851,863	5,405,912	84,739,311	75,019,362
Restricted	29,947,714	31,343,392	-	-	29,947,714	31,343,392
Unrestricted	19,112,775	16,545,765	(2,960,575)	5,041,801	16,152,200	21,587,566
Total Net Position	121,947,937	117,502,607	8,891,288	10,447,713	130,839,225	127,950,320

The County's combined net position increased by $2.9 million - from $127.9 million to $130.8 million during 2019. This change is the net result of a $4.4 million increase in the net position of Governmental Activities offset partially by a decrease of $1.5 million in the net position of Business-Type Activities.

County-wide, total assets increased by $4.2 million with Governmental Activities accounting for $3.9 million of that amount and Business-Type Activities accounting for the remaining $0.3 million.

Governmental Activities experienced a $1.4 million increase in current and other assets due mainly to the receipt of airline fuel sales tax revenue of $1.2 million that had been completely factored out of the 2019 budget.

Governmental Activities capital assets also saw a significant increase of $2.5 million due to the completion of several road and bridge projects as well as substantial completion of a County-wide digital radio communication system.

Business-Type Activities assets were fairly flat when compared to last year in total with a net increase of $0.3 million, however, there was a significant shift from current and other assets which decreased by $6.2 million to capital assets which increased by $6.5 million. This shift was due to the Nursing Home Expansion Project currently underway which will increase the bed count from the current 190 bed level to a new level of 208 beds. Construction is anticipated to be completed in late 2020.

Other liabilities in the Business-Type activities increased by $2.0 million due to construction related payables in connection with the Nursing Home Expansion Project.

Deferred outflows of resources, long-term liabilities, and deferred inflows of resources in both Governmental Activities and Business-Type Activities showed volatile changes from 2018 to 2019 due to the impact of pension and other post-employment benefit related results.

For more detailed information, see the Statement of Net Position on pages 4-5 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, 2019 and 2018

	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenues	2019	2018	2019	2018	2019	2018
Program Revenues:						
Charges for Services	11,658,777	12,289,531	13,959,869	15,989,496	25,618,646	28,279,027
Operating Grants and Contributions	5,807,062	5,422,397	-	-	5,807,062	5,422,397
Capital Grants and Contributions	4,729,276	777,511	-	-	4,729,276	777,511
General Revenues:						
Property Taxes	22,772,746	22,158,337	-	-	22,772,746	22,158,337
Other Taxes	5,245,316	5,279,561	-	-	5,245,316	5,279,561
Other	6,275,125	4,750,111	106,537	93,583	6,381,662	4,843,694
Total Revenues	56,488,302	50,677,448	14,066,406	16,083,079	70,554,708	66,760,527
Expenses						
General Government	9,653,524	7,599,341	-	-	9,653,524	7,599,341
Public Safety	25,054,393	24,249,209	-	-	25,054,393	24,249,209
Highways and Streets	7,009,250	6,984,029	-	-	7,009,250	6,984,029
Health and Welfare	8,658,987	7,881,292	15,567,403	15,653,899	24,226,390	23,535,191
Interest on Long-Term Debt	1,722,246	1,745,912	-	-	1,722,246	1,745,912
Total Expenses	52,098,400	48,459,783	15,567,403	15,653,899	67,665,803	64,113,682
Excess (Deficiency) of Revenues Over Expenditures	4,389,902	2,217,665	(1,500,997)	429,180	2,888,905	2,646,845
Transfers	55,428	50,658	(55,428)	(50,658)	-	-
Change in Net Position	4,445,330	2,268,323	(1,556,425)	378,522	2,888,905	2,646,845
Net Position, January 1st	117,502,607	116,460,868	10,447,713	10,724,355	127,950,320	127,185,223
Change in Accounting Principle	-	(1,226,584)	-	(655,164)	-	(1,881,748)
Net Position, January 1st Restated	117,502,607	115,234,284	10,447,713	10,069,191	127,950,320	125,303,475
					-	-
Net Position, December 31st	121,947,937	117,502,607	8,891,288	10,447,713	130,839,225	127,950,320

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.

Total revenues increased by a net $3.8 million comprised of a $5.8 million increase in Governmental Activities revenue partially offset by a $2.0 million decrease in Business-Type Activities revenues.

Charges for services revenues saw significant decreases of $0.6 million in Governmental Activities and $2.0 million in Business-Type Activities.

Capital grants and contributions increased by $4.0 million as several road and bridge projects funded by various State and Federal grants were completed in 2019.

Other revenues in the Governmental Activities category increase by $1.5 million due mainly to a one-time $0.5 million surplus distribution from the early termination of the City of DeKalb's Tax Increment Financing District 2, a one-time $0.4 million "5th Quarter" distribution from the City of DeKalb of sales tax sharing revenue due to accelerated timing in reporting methods, and a $0.4 million unbudgeted receipt of five months of additional motor fuel tax revenue that will be an ongoing source of revenue for road projects estimated to be almost $0.9 million on an annual basis.

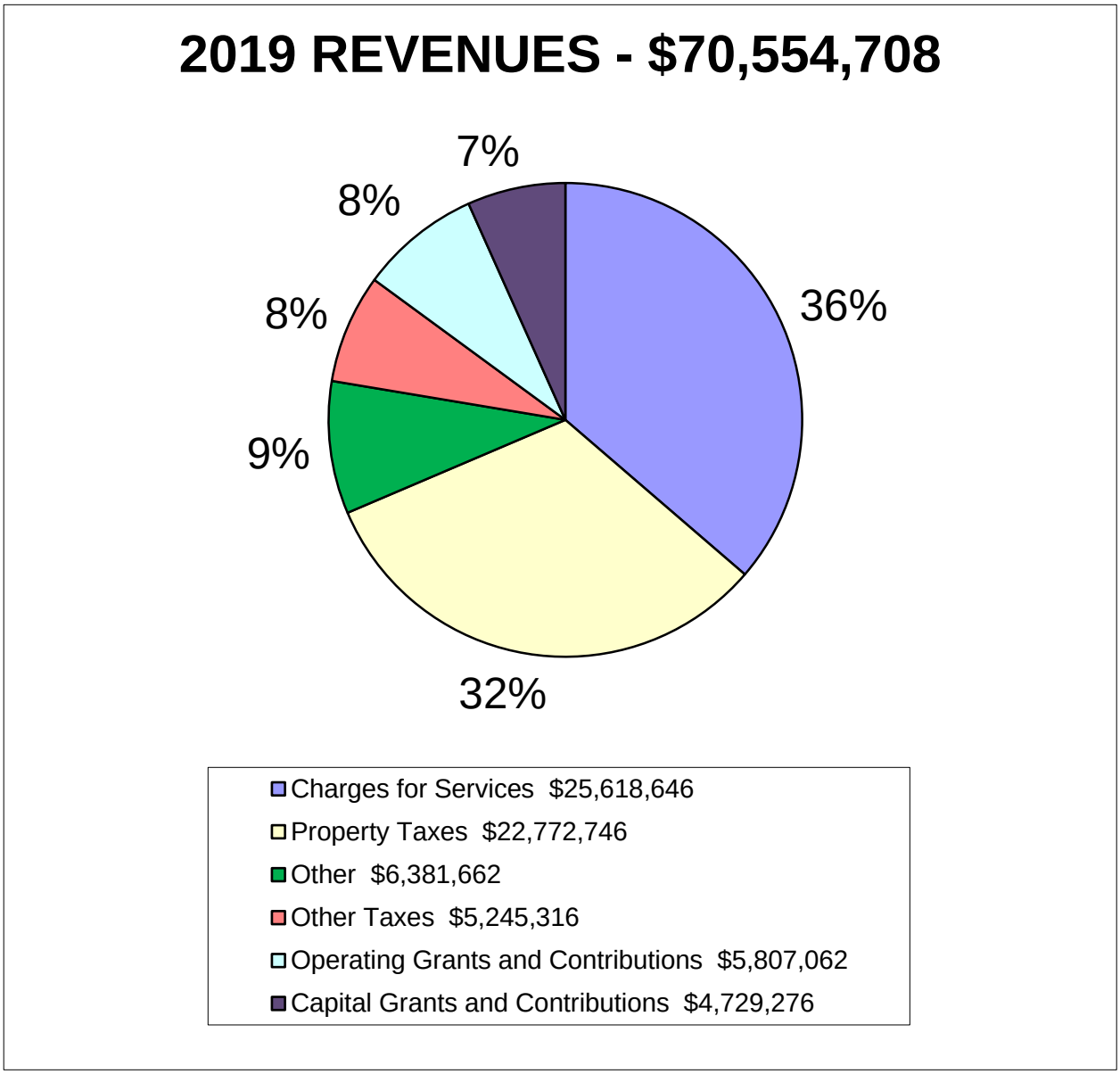
Property tax revenues increased by $0.6 million or 2.8% as allowed under the Property Tax Extension Limitation Law.

Total expenses for 2019 increased by $3.6 million due entirely to an increase in Governmental Activities expenses for General Government, Public Safety, and Health and Welfare expenses with both Highways and Streets and Interest on Long-Term Debt expenses remaining relatively flat compared to 2018 levels. Business-Type Activities expenses actually experienced a slight reduction from 2018 to 2019.

Additional detail on revenues and expenses including discussions on the reasons for the changes in net position follows in the next two charts and narratives.

2. **Total County Revenues**

The following chart summarizes total DeKalb County revenues for 2019:



For the fiscal year ended December 31, 2019, revenues totaled $70.6 million. This is an increase of $3.8 million or 5.7% from 2018.

Capital grants and contributions experienced an increase of $4.0 million, the majority of which was due to the completion of several road and bridge projects in 2019 that were funded by Federal and State grants. These projects included Barber Greene Road and safety shoulders, Somonauk/Gurler Road and sidewalks, Peace Road turn lanes, and Johnson Road Bridge.

In contrast, operating grants and contributions were fairly similar to their 2018 levels.

The decrease of $0.6 million in Governmental Activities charges for services revenue was due in large part to the continued decline of court-related fees and fines, while the $2.0 million decrease in Business-Type Activities charges for services revenue was primarily due to a temporary decline in accepting weekend admissions. However, with new management on board prior to the end of 2019, weekend admissions were once again being accepted on a regular basis.

Property tax collections increased by $0.6 million in 2019 which was comprised of the allowable 2.1% increase from the Consumer Price Index plus another 0.7% for new construction activity. 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 local use tax. The County no longer receives any State inheritance tax.

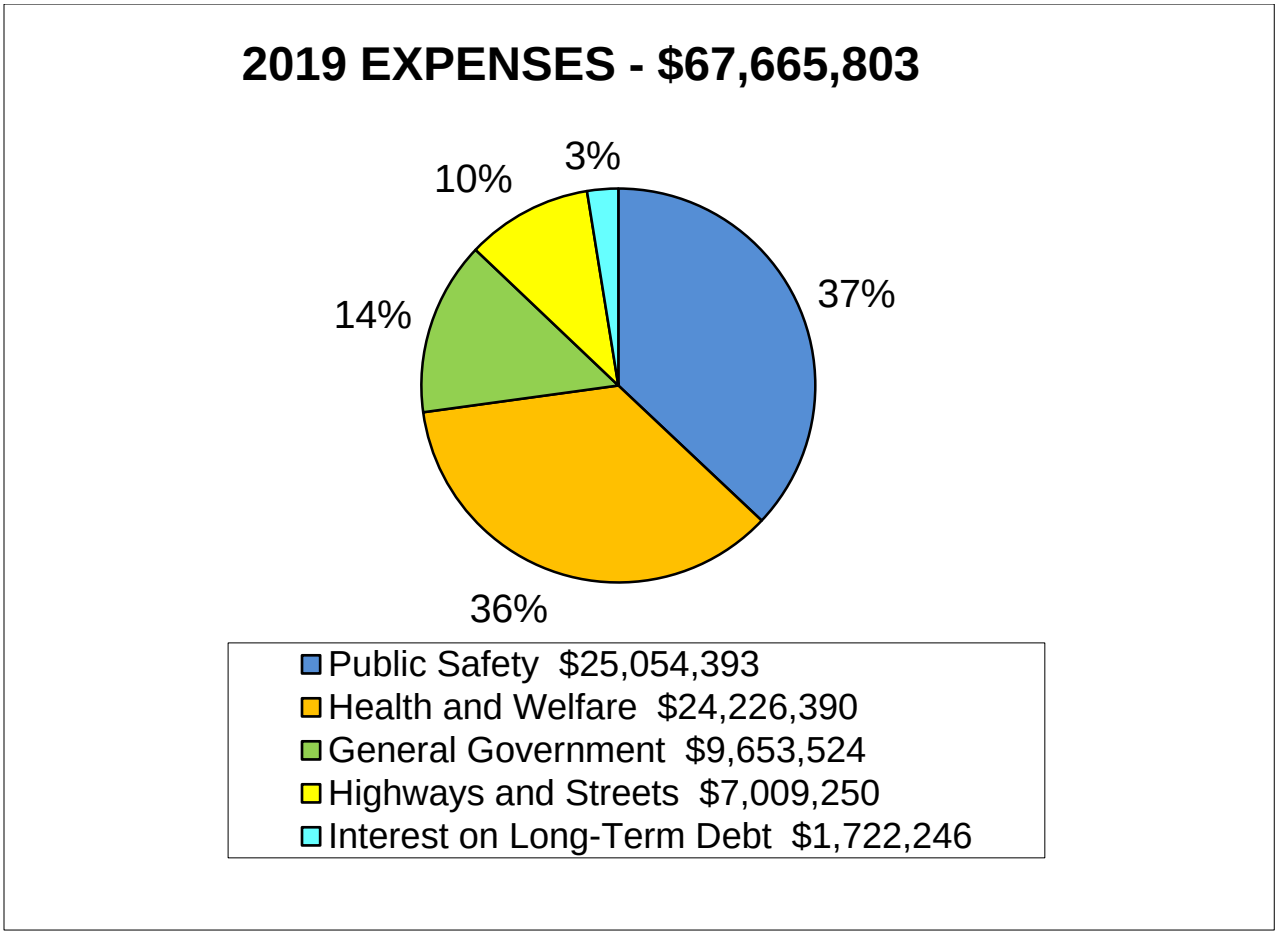
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated 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 2019 totaled $4.0 million which represents a $0.3 million decrease from 2018. The reason for the decrease was the phase out of the sales tax revenue the County received on the sale of airline fuel. The County received only eleven months of this revenue source in 2019 compared to a full twelve months in 2018. Effective December 2019, the County no longer receives any of this revenue as the State changed the distribution method for future distributions. To hedge against this reduction of what was a $1.5 million revenue source in 2018, the County balanced its 2019 budget with no reliance at all on airline fuel sales tax revenue and thus experienced a one-time windfall of $1.2 million on the eleven months of this revenue it did receive in 2019.

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 two of the County's Debt Service Funds, the 2010A Build America Bonds Fund and the 2010B Recovery Zone Economic Development Bonds Fund, to fund the required debt service payments. The remaining sales tax revenues from each site are deposited into the General Fund and the PBC Lease Fund in varying amounts. This revenue source generated $2.0 million in 2019, including the previously mentioned "5th Quarter" distribution, and is classified as intergovernmental revenue.

Finally, income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue in 2019 amounted to $1.7 million which was an 11.1% increase from 2018.

3. **Total County Expenses**

The following chart summarizes total DeKalb County expenses for 2019:



DeKalb County's expenses totaled $67.7 million in 2019 increasing by $3.6 million or 5.5% from 2018. Public Safety expenses remain the largest expense group for the County at 37% 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.

Public Safety expenses increased by $0.8 million or 3.3% in 2019. This increase was due to the substantial completion of a County-wide digital radio communication system in 2019 for which $1.9 million was expended on this capital improvement project during the fiscal 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 2019 increased by $0.7 million or 2.9% due to standard inflationary increases to operating costs.

General Government expenses increased by $2.1 million from 2018 to 2019 due primarily to a) a $0.4 million increase in public building maintenance costs as several rooftop HVAC units were replaced, b) a $0.3 million investment in information technology infrastructure and end user equipment, c) a $0.2 million increase in the Transportation Grant Fund for increased use of the County's grant-subsidized rural transportation system, d) $0.1 million in costs to resurface several County parking lots, and e) a $0.1 million increase in the DATA Fiber Optic Network Fund for cable relocation costs and power protection upgrades. The remainder of the increase was due to standard inflationary increases to operating costs. Highways and Streets expenses and Interest on Long-Term Debt were essentially flat in 2019.

IV. Financial Analysis of the County's Funds

As of December 31, 2019, the governmental funds had a combined fund balance total of $52.9 million including a $10.8 million General Fund portion classified as unassigned. There is also $13.3 million that is assigned for capital purposes. Total governmental funds unrestricted fund balances as of December 31, 2019 amount to $22.3 million. This reflects an increase of $3.6 million from the prior year due mainly to favorable General Fund results ($2.4 million) and an increase in the unrestricted amount for capital purposes ($1.2 million).

The unassigned General Fund fund balance of $10.8 million is 40.1% of total 2019 General Fund expenditures of $26.8 million or more than 146 days of operating funds. The General Fund fund balance increase of $2.4 million was primarily due to the continued receipt of airline fuel sales tax revenue in 2019 of approximately $1.2 million that had been conservatively factored out of the budget for the entire 2019 fiscal year but was actually received through fuel sales made through the month of November 2019.

Nonmajor governmental funds have combined fund balances of $41.7 million which is either non-spendable for prepaid items ($0.1 million), restricted for various purposes ($30.1 million), or unrestricted ($11.5 million).

The County's proprietary funds had combined net positions of $19.0 million as of December 31, 2019 which is $1.5 million less than the 2018 year-end balances. Of this amount $11.9 million is the net investment in capital assets, $0.3 million is restricted for tort and liability purposes, and $6.8 million is unrestricted. The Nursing Home has an unrestricted net position deficit of $3 million due to the use of interfund advances in 2019. In 2020, a long-term debt issue is planned that will modify the net investment in capital asset calculation.

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, 2019. 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 $1,372,701 on all funds for the year ended December 31, 2019 compared with $1,052,895 for the year ended December 31, 2018. This reflects an increase of $319,806 or 30.4%. This increase in investment income is the result of a generally higher interest rate environment for investments in 2019.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2019 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
January 1, 2019 through December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	19,433,000	19,433,000	20,739,435
Licenses & Permits	116,100	116,100	227,496
Intergovernmental	3,062,500	3,062,500	3,443,373
Charges for Services	4,008,600	4,008,600	3,881,800
Fines and Forfeits	518,500	518,500	688,348
Investment Income	228,000	228,000	239,689
Miscellaneous	245,800	245,800	338,499
Total Revenues	27,612,500	27,612,500	29,558,640
EXPENDITURES			
General Government	6,425,300	6,201,900	5,758,010
Public Safety	21,027,400	21,453,800	20,894,160
Health and Welfare	168,000	168,000	156,239
Total Expenditures	27,620,700	27,823,700	26,808,409
Excess (Deficiency) of Revenues Over Expenditures	(8,200)	(211,200)	2,750,231
TRANSFERS			
Transfers In	1,434,300	1,434,300	1,191,200
Transfers Out	(1,426,100)	(1,491,100)	(1,496,041)
Net Transfers	8,200	(56,800)	(304,841)
Net Change in Fund Balance	-	(268,000)	2,445,390

As can be seen above, General Fund revenues in 2019 were $1.9 million or 7.0% higher than budgeted amounts. The major contributing factors to this were the continued receipt of airline fuel sales tax revenue that had been factored out of the budget ($1.2 million), and higher than anticipated receipts of income tax ($0.2 million), personal property replacement tax ($0.2 million), and criminal fines ($0.2 million). There were also numerous solar farm public hearings held during the year that resulted in building permits and zoning hearing fees exceeding their combined budget amounts ($0.1 million).

General Fund expenditures and transfers in 2019 were $0.8 million or 2.8% less than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2019:

Table 4
Capital Assets
December 31, 2019

	Governmental Activities		Business-Type Activities		Total Primary Activities	
Capital Asset Classification	**2019**	**2018**	**2019**	**2018**	**2019**	**2018**
Land and Land Right of Way	8,208,509	8,031,378	-	-	8,208,509	8,031,378
Buildings	76,636,858	76,102,261	12,256,142	12,256,142	88,893,000	88,358,403
Land Improvements	14,976,715	14,976,715	1,205,829	1,170,211	16,182,544	16,146,926
Vehicles	5,326,375	5,227,936	-	-	5,326,375	5,227,936
Furniture and Fixtures	-	-	910,440	894,424	910,440	894,424
Equipment	5,495,897	5,426,623	1,075,592	1,022,903	6,571,489	6,449,526
Infrastructure	67,976,344	67,248,954	-	-	67,976,344	67,248,954
Intangibles	179,773	179,773	-	-	179,773	179,773
Construction in Progress	8,104,586	2,266,582	8,235,984	1,325,281	16,340,570	3,591,863
Sub-Total	186,905,057	179,460,222	23,683,987	16,668,961	210,589,044	196,129,183
Less:						
Accumulated Depreciation	(69,100,657)	(64,173,225)	(11,832,124)	(11,263,049)	(80,932,781)	(75,436,274)
Net Capital Assets	117,804,400	115,286,997	11,851,863	5,405,912	129,656,263	120,692,909

At year-end, the County's net investment in capital assets for both its governmental and business-type activities was $129.7 million dollars (net of accumulated depreciation). This represents an increase of $8.9 million or 7.4% from the December 31, 2018 amount of $120.7 million. The business-type activities net capital assets increased by $6.4 million since the capitalization of construction costs for the new Nursing Home exceeded depreciation expense for the year. The $2.5 million increase in governmental activities net capital assets is the result of investments in new capital assets such as roads, bridges, the digital radio communication system, and the County Jail Expansion, the combined total of which outpaced the amount of depreciation costs for governmental activities type 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 long-term debt as of December 31, 2019:

Table 5
Long-Term Debt
December 31, 2019

	Governmental Activities		Business-Type Activities		Totals	
Oustanding Long-Term Debt	**2019**	**2018**	**2019**	**2018**	**2019**	**2018**
Compensated Absences	2,467,647	2,364,971	423,011	385,654	2,890,658	2,750,625
2010A Build America Bonds General Obligation Series	4,720,000	5,465,000	-	-	4,720,000	5,465,000
2010B Recovery Zone Economic Development Bonds General Obligation Series	5,970,000	5,970,000	-	-	5,970,000	5,970,000
2017 General Obligation Alternate Revenue Source Bonds	33,905,000	33,905,000	-	-	33,905,000	33,905,000
Premium on Bonds	321,952	333,547	-	-	321,952	333,547
Net Pension Liability	22,277,645	3,883,100	4,540,290	224,533	26,817,935	4,107,633
Other Postemployment Benefits	1,815,135	1,334,646	711,648	551,799	2,526,783	1,886,445
TOTAL	71,477,379	53,256,264	5,674,949	1,161,986	77,152,328	54,418,250

As of December 31, 2019, the County had a total of $77.2 million in outstanding long-term debt. Compensated absences increased slightly by $0.1 million as of the end of 2019. Other postemployment benefits increased by $0.6 million as the County is not prefunding any of the implicit rate subsidies for retiree health insurance. Total bonded indebtedness (including premium on bonds) decreased by $0.8 million as the scheduled principal payment and bond premium amortization was made on the 2010A Build America Bonds General Obligation Series. Note that principal payments on the 2010B Recovery Zone Economic Development Bonds General Obligation Series issue do not begin until Fiscal Year 2025 when the 2010A Build America Bonds General Obligation Series issue has been retired in full. The final component of long-term debt outstanding is net pension liability which had a drastic $22.7 million increase due to subpar market returns on pension assets which significantly increased the associated net pension liability in 2019.

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 $59.5 million, however, alternate revenue bonds are excluded from this limitation. Accordingly, as of December 31, 2019, DeKalb County's net general obligation bonded debt that is subject to the debt limit was $0 because 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 increased by $103.0 million dollars or 5.2% from the previous year for a new total of $2,069,414,975. This fourth consecutive annual increase follows five consecutive years of declining property values, an indication that property values are continuing their recovery towards the pre-recession peak attained in 2009. There is some concern that the commercial and industrial value only makes up about 22.3% of the property tax base putting a lot of burden on residential property taxpayers who make up about 61.9% of the base. The remaining 15.8% of the tax base is comprised of farm land, wind towers, and railroads.

With the prolonged recovery from the recession and the slower pace in 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 limitation became 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 continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April, 1999. As such, the CPI for the 2020 budget as it applies to P-TELL is a modest 1.9%.

Ongoing efforts are in place to bring increased economic development to the County that will help diversify the tax base. 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.

In 2020, DCEDC's goals include Comprehensive Economic Development Strategy (CEDS) implementation; strategic business attraction and development; business retention, expansion, and workforce development; business climate enhancement; marketing; and strengthening public/private partnership.

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 in 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, such as property tax abatements, to enhance business development.

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. The results of the competitive application process were announced in 2015 and, on December 17, 2015, the Illinois Department of Commerce & Economic Opportunity, certified the DeKalb County Enterprise Zone. This designation is anticipated to continue being a very powerful economic development tool in attracting commercial and industrial development projects to DeKalb County in 2020 and for many years to come.

As of this writing, the 2020 financial year is well underway. After several post-recession years of planned and sustainable drawdowns of General Fund reserves due to prudent financial planning in the past, a balanced budget for 2020 was passed by the County Board, the fourth consecutive year that a balanced budget was passed. The next budget to be developed will be the 2021 budget. It will be discussed in the early fall of 2020 for the fiscal year beginning January 1, 2021. The problems that were faced with the 2020 budget are anticipated to be at the forefront of the 2021 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns, as will the increasing burden of public safety expenditures.

In 2019, the County joined the Intergovernmental Personnel Benefit Cooperative to help stabilize and control health care costs. There was a 7% premium decrease effective January, 2019 and those rates were guaranteed to the County through June, 2020. Effective July, 2020, medical insurance rates will increase by 7.2%. Additionally, pension contribution rates for 2020 increased by 19.6% for non-sworn personnel and 26.1% for sworn personnel per the Illinois Municipal Retirement Fund.

However, as significant as the increasing costs of health care and pension contributions are, they will undoubtedly pale in comparison to the impact of the COVID-19 pandemic on County finances. Revenue shortfalls caused by the pandemic are projected to range from $2.5 million to $4.5 million and unfunded expenditures not covered by grants are expected to range from $0.5 million to $1.0 million. This significant impact to County finances will require a combination of tactics to mitigate the effects of the pandemic including additional planned drawdowns of reserves, the virtual elimination of discretionary spending, and sound fiscal management to control all costs.

During 2019, construction was substantially completed on a new County-wide digital radio communication system and construction continued on a $15 million Nursing Home Expansion Project. In 2020, the Nursing Home Expansion Project is expected to be completed in the Fall around the same time a Courthouse Expansion Project will begin to build-out the third floor of the Courthouse. A bond issue is planned for the Nursing Home Expansion Project to repay the internal loans used to finance the early stages of the project but the Courthouse Expansion Project is planned to be funded with cash reserves.

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 team 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, Suite 210, Sycamore, Illinois 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
ASSETS				
Cash and investments	$ 59,063,830	$ 2,848,881	$ 61,912,711	$ 5,647,193
Receivables, net of allowance, where applicable				
Property taxes	23,656,000	-	23,656,000	1,647,000
Accounts	838,008	2,454,565	3,292,573	33,582
Accrued interest	202,960	-	202,960	18,089
Other	69,465	-	69,465	-
Other asset	104,064	-	104,064	-
Prepaid items	592,249	145,782	738,031	4,369
Internal balances	4,999,866	(4,999,866)	-	-
Due from other governments	3,252,966	2,410,343	5,663,309	-
Net pension asset	-	-	-	644,754
Capital assets				
Not depreciated	16,313,095	8,235,984	24,549,079	7,887,726
Depreciated (net of accumulated depreciation)	101,491,305	3,615,879	105,107,184	1,560,597
Total assets	210,583,808	14,711,568	225,295,376	17,443,310
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF/SLEP/OPEB	15,703,226	3,531,370	19,234,596	429,746
Total deferred outflows of resources	15,703,226	3,531,370	19,234,596	429,746
Total assets and deferred outflows of resources	226,287,034	18,242,938	244,529,972	17,873,056
LIABILITIES				
Accounts payable	3,419,400	2,641,250	6,060,650	77,387
Retainage payable	119,606	-	119,606	-
Accrued payroll	1,181,982	180,900	1,362,882	8,672
Accrued interest payable	570,401	-	570,401	-
Claims payable	467,485	162,705	630,190	-
Due to others	98,460	-	98,460	-
Unearned revenue	879,565	-	879,565	-
Noncurrent liabilities				
Due within one year	1,472,545	108,238	1,580,783	52,329
Due in more than one year	70,004,834	5,566,711	75,571,545	280,542
Total liabilities	78,214,278	8,659,804	86,874,082	418,930
DEFERRED INFLOWS OF RESOURCES				
Pension items - IMRF/SLEP/OPEB	2,468,819	691,846	3,160,665	128,754
Deferred property taxes	23,656,000	-	23,656,000	1,647,000
Total deferred inflows of resources	26,124,819	691,846	26,816,665	1,775,754
Total liabilities and deferred inflows of resources	104,339,097	9,351,650	113,690,747	2,194,684

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
NET POSITION				
Net investment in capital assets	$ 72,887,448	$ 11,851,863	$ 84,739,311	$ 9,144,723
Restricted for				
Debt service	4,108,508	-	4,108,508	-
Retirement	627,050	-	627,050	842,117
Public buildings	5,387,384	-	5,387,384	-
Micrographics	46,898	-	46,898	-
Tax sale automation	200,297	-	200,297	-
History room	33,514	-	33,514	-
Fiber optic network	1,307,626	-	1,307,626	-
Transportation grant	2,043	-	2,043	-
Judiciary activities	1,947,202	-	1,947,202	-
Police activities	526,976	-	526,976	-
Highways and streets	9,330,328	-	9,330,328	-
Health and welfare	6,133,517	-	6,133,517	-
Tort and liability	296,371	-	296,371	597,358
Culture and recreation	-	-	-	738,583
Unrestricted	19,112,775	(2,960,575)	16,152,200	4,355,591
TOTAL NET POSITION	$ 121,947,937	$ 8,891,288	$ 130,839,225	$ 15,678,372

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

		Program Revenues		
FUNCTIONS/PROGRAMS	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**
PRIMARY GOVERNMENT				
Governmental Activities				
General government	$ 9,653,524	$ 2,209,304	$ 142,937	$ 94,562
Public safety	25,054,393	4,963,953	1,525,889	59,217
Highways and streets	7,009,250	745,664	1,789,144	4,575,497
Health and welfare	8,658,987	3,739,856	2,143,433	-
Interest	1,722,246	-	205,659	-
Total governmental activities	52,098,400	11,658,777	5,807,062	4,729,276
Business-Type Activities				
Nursing home	15,567,403	13,959,869	-	-
Total business-type activities	15,567,403	13,959,869	-	-
TOTAL PRIMARY GOVERNMENT	$ 67,665,803	$ 25,618,646	$ 5,807,062	$ 4,729,276
COMPONENT UNIT				
Forest Preserve District	$ 772,589	$ 84,120	$ -	$ 250,000

	Net (Expense) Revenue and Change in Net Position			Component Unit
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	$ (7,206,721)	$ -	$ (7,206,721)	$ -
	(18,505,334)	-	(18,505,334)	-
	101,055	-	101,055	-
	(2,775,698)	-	(2,775,698)	-
	(1,516,587)	-	(1,516,587)	-
	(29,903,285)	-	(29,903,285)	-
	-	(1,607,534)	(1,607,534)	-
	-	(1,607,534)	(1,607,534)	-
	(29,903,285)	(1,607,534)	(31,510,819)	-
	-	-	-	(438,469)
General Revenues				
Taxes				
Property	22,772,746	-	22,772,746	1,580,435
Replacement	688,761	-	688,761	18,703
Sales and use	4,556,555	-	4,556,555	-
Intergovernmental	4,520,384	-	4,520,384	53,670
Investment income	1,294,830	77,871	1,372,701	131,973
Miscellaneous	409,802	28,666	438,468	123,113
Gain on sale of capital assets	50,109	-	50,109	19,000
Transfers	55,428	(55,428)	-	-
Total	34,348,615	51,109	34,399,724	1,926,894
CHANGE IN NET POSITION	4,445,330	(1,556,425)	2,888,905	1,488,425
NET POSITION, JANUARY 1, 2019	117,502,607	10,447,713	127,950,320	14,189,947
NET POSITION, DECEMBER 31, 2019	$ 121,947,937	$ 8,891,288	$ 130,839,225	$ 15,678,372

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2019

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	$ 9,106,102	$ 38,974,838	$ 48,080,940
Receivables			
Property taxes	16,034,000	7,612,000	23,646,000
Accounts	276,225	540,531	816,756
Accrued interest	15,155	107,208	122,363
Other	53,307	16,158	69,465
Other asset	-	104,064	104,064
Prepaid items	413,064	151,745	564,809
Due from other funds	181,825	602,270	784,095
Due from other governments	1,406,020	1,846,946	3,252,966
Advances to other funds	1,200,000	6,900,000	8,100,000
TOTAL ASSETS	$ 28,685,698	$ 56,855,760	$ 85,541,458
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 399,123	$ 2,933,675	$ 3,332,798
Retainage payable	-	119,606	119,606
Accrued payroll	1,007,439	174,543	1,181,982
Due to others	11,510	86,950	98,460
Due to other funds	51,601	741,735	793,336
Unearned revenue	14,000	366,460	380,460
Advances from other funds	-	3,100,000	3,100,000
Total liabilities	1,483,673	7,522,969	9,006,642
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	16,034,000	7,612,000	23,646,000
Total deferred inflows of resources	16,034,000	7,612,000	23,646,000
Total liabilities and deferred inflows of resources	17,517,673	15,134,969	32,652,642

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

December 31, 2019

	General	Nonmajor Governmental Funds	Total Governmental Funds
FUND BALANCES			
Nonspendable - prepaid items	$ 413,064	$ 151,745	$ 564,809
Restricted for debt service	-	4,108,508	4,108,508
Restricted for retirement	-	627,050	627,050
Restricted for public buildings	-	5,387,384	5,387,384
Restricted for micrographics	-	46,898	46,898
Restricted for tax sale automation	-	200,297	200,297
Restricted for history room	-	33,514	33,514
Restricted for fiber optic network	-	1,307,626	1,307,626
Restricted for transportation grant	-	2,043	2,043
Restricted for judiciary activities	-	1,947,202	1,947,202
Restricted for police activities	-	526,976	526,976
Restricted for highways and streets	-	9,330,328	9,330,328
Restricted for health and welfare	-	6,133,517	6,133,517
Restricted for jail expansion	-	420,775	420,775
Unrestricted			
Assigned for capital purposes	-	13,211,407	13,211,407
Assigned for bike paths	-	125,000	125,000
Unassigned			
General fund	10,754,961	-	10,754,961
Capital projects funds (deficit)	-	(1,839,479)	(1,839,479)
Total fund balances	11,168,025	41,720,791	52,888,816
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 28,685,698	$ 56,855,760	$ 85,541,458

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, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	$ 52,888,816
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	117,804,400
Differences between expected and actual experience, assumption changes, net differences between projected and actual earnings for the Illinois Municipal Retirement Fund and the Sheriff's Law Enforcement Personnel Fund are recognized as deferred outflows and inflows on the statement of net position	13,362,513
Differences between expected and actual experience and changes in assumptions are recognized as deferred inflows on the statement of net position	(128,106)
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	(44,595,000)
Bond premium	(321,952)
Interest payable	(570,401)
Compensated absences	(2,467,647)
Net pension liability	(22,277,645)
Total OPEB liability	(1,815,135)
The net position of the internal service funds are included in the governmental activities in the statement of net position	10,068,094
NET POSITION OF GOVERNMENTAL ACTIVITIES	$ 121,947,937

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, 2019

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	$ 20,739,435	$ 7,269,507	$ 28,008,942
Licenses and permits	227,496	635,662	863,158
Intergovernmental	3,443,373	8,620,059	12,063,432
Charges for services	3,881,800	5,236,107	9,117,907
Fines and forfeits	688,348	312,805	1,001,153
Investment income	239,689	1,055,141	1,294,830
Miscellaneous	338,499	82,392	420,891
Total revenues	29,558,640	23,211,673	52,770,313
EXPENDITURES			
Current			
General government	5,758,010	2,355,049	8,113,059
Public safety	20,894,160	2,333,675	23,227,835
Highways and streets	-	6,748,023	6,748,023
Health and welfare	156,239	7,237,704	7,393,943
Debt service			
Principal	-	745,000	745,000
Interest and fiscal charges	-	1,734,940	1,734,940
Capital outlay	-	3,090,356	3,090,356
Total expenditures	26,808,409	24,244,747	51,053,156
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,750,231	(1,033,074)	1,717,157
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	50,109	50,109
Transfers in	1,191,200	4,783,209	5,974,409
Transfers (out)	(1,496,041)	(4,911,491)	(6,407,532)
Total other financing sources (uses)	(304,841)	(78,173)	(383,014)
NET CHANGE IN FUND BALANCES	2,445,390	(1,111,247)	1,334,143
FUND BALANCES, JANUARY 1, 2019	8,722,635	42,832,038	51,554,673
FUND BALANCES, DECEMBER 31, 2019	$ 11,168,025	$ 41,720,791	$ 52,888,816

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, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	$	1,334,143
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		5,021,008
Contributions of capital assets are only reported on the statement of activities		3,657,830
The change in interest payable, unamortized bond premium and repayment 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		757,694
The change in the Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel Fund net pension liabilities and deferred outflows/inflows of resources is not a source or use of a financial resource		339,464
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		(5,365,416)
Loss on disposal of capital assets		(796,019)
Change in compensated absences		(102,676)
Change in total OPEB liability and deferred inflows of resources		(122,143)
The change in net position of certain activities of internal service funds is reported with governmental activities		(278,555)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	$	4,445,330

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION
PROPRIETARY FUNDS

December 31, 2019

	Enterprise Fund	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and cash equivalents	$ 2,848,881	$ 10,982,890
Receivables		
Property taxes	-	10,000
Accounts	2,454,565	21,252
Accrued interest	-	80,597
Prepaid expenses	145,782	27,440
Due from other funds	134	9,601
Due from other governments	2,410,343	-
Total current assets	7,859,705	11,131,780
CAPITAL ASSETS		
Not depreciated	8,235,984	-
Depreciated, net of accumulated depreciation	3,615,879	-
Total capital assets	11,851,863	-
Total assets	19,711,568	11,131,780
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF/OPEB	3,531,370	-
Total deferred outflows of resources	3,531,370	-
Total assets and deferred outflows of resources	23,242,938	11,131,780

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)
PROPRIETARY FUNDS

December 31, 2019

	Enterprise Fund	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT LIABILITIES		
Accounts payable	$ 2,641,250	$ 69,627
Accrued payroll	180,900	-
Claims payable	162,705	467,485
Flexible benefit payable	-	13,507
Other liabilities	-	3,468
Due to other funds	-	494
Unearned revenue	-	499,105
Compensated absences payable	84,602	-
Total OPEB liability	23,636	-
Total current liabilities	3,093,093	1,053,686
NONCURRENT LIABILITIES		
Advances from other funds	5,000,000	-
Compensated absences payable	338,409	-
Total OPEB liability	688,012	-
Net pension liability - IMRF	4,540,290	-
Total noncurrent liabilities	10,566,711	-
Total liabilities	13,659,804	1,053,686
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes	-	10,000
Pension items - IMRF/OPEB	691,846	-
Total deferred inflows of resources	691,846	10,000
Total liabilities and deferred inflows of resources	14,351,650	1,063,686
NET POSITION		
Net investment in capital assets	11,851,863	-
Restricted for tort and liability	-	296,371
Unrestricted	(2,960,575)	9,771,723
TOTAL NET POSITION	$ 8,891,288	$ 10,068,094

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, 2019

	Enterprise Fund	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	$ 13,959,869	$ 6,058,503
OPERATING EXPENSES		
Administration	1,675,069	-
Operations	13,259,311	7,084,275
Depreciation	584,585	-
Total operating expenses	15,518,965	7,084,275
OPERATING INCOME (LOSS)	(1,559,096)	(1,025,772)
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	-	10,050
Investment income	77,871	248,616
Other income	28,666	-
Interest expense	(48,438)	-
Total non-operating revenues (expenses)	58,099	258,666
INCOME BEFORE TRANSFERS	(1,500,997)	(767,106)
TRANSFERS		
Transfers in	-	488,551
Transfers (out)	(55,428)	-
Total transfers	(55,428)	488,551
CHANGE IN NET POSITION	(1,556,425)	(278,555)
NET POSITION, JANUARY 1, 2019	10,447,713	10,346,649
NET POSITION, DECEMBER 31, 2019	$ 8,891,288	$ 10,068,094

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2019

	Enterprise Fund	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	$ 13,896,367	$ 1,500,755
Receipts of operating contributions	53,364	-
Receipts from interfund service transactions	-	4,550,208
Payments to suppliers	(6,854,154)	(7,761,317)
Payments to employees	(7,767,355)	-
Net cash from operating activities	(671,778)	(1,710,354)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	4,943,106	488,981
Receipt of general property taxes	-	10,050
Net cash from noncapital financing activities	4,943,106	499,031
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest payments	(48,438)	-
Payments for capital acquisition	(5,519,684)	-
Net cash from capital and related financing activities	(5,568,122)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	77,926	200,985
Net cash from investing activities	77,926	200,985
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,218,868)	(1,010,338)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2019	4,067,749	11,993,228
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2019	$ 2,848,881	$ 10,982,890

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended December 31, 2019

	Enterprise Fund	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	$ (1,559,096)	$ (1,025,772)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	584,585	-
Receipts of miscellaneous income	28,666	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(38,804)	(3,722)
Prepaid expenses	(8,558)	(2,198)
Accounts payable	462,358	(173,206)
Accrued payroll	(241)	-
Claims payable	60,722	(505,107)
Other liabilities	-	3,468
Unearned revenue	-	(3,817)
Compensated absences payable	37,357	-
Pension items	(252,992)	-
OPEB items	14,225	-
NET CASH FROM OPERATING ACTIVITIES	$ (671,778)	$ (1,710,354)

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2019

	Agency Funds
ASSETS	
Cash and investments	$ 5,331,295
Receivables	
Accounts	205,444
TOTAL ASSETS	$ 5,536,739
LIABILITIES	
Due to others	$ 5,536,739
TOTAL LIABILITIES	$ 5,536,739

See accompanying notes to financial statements.

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 GAAP, 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. 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 County Board 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) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). 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 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). "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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 resources 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Cash and Investments (Continued)

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The County has no investments required to be reported at fair value.

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. 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.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Capital Assets (Continued)

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. 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

k. 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, 2019 but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

l. 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Long-Term Obligations (Continued)

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.

m. 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 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.

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 outstanding 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. 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.

o. 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.

p. 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.

q. Use of Estimates

The preparation of financial statements in conformity with GAAP 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

r. Postponement of Implementation of Certain Authoritative Guidance

In accordance with the provisions of GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, the County has delayed the implementation of GASB Statement No. 84, *Fiduciary Activities* to December 31, 2020.

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 Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a $1 per share value which is equal to the participants fair value).

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 United States Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at December 31, 2019.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

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 Illinois Public Treasurers' Investment Pool, known as The Illinois Funds, operates as a qualified external investment pool in accordance with the criteria established in GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, and thus, reports all investments at amortized cost rather than market value. The investment in The Illinois Funds by participants is also reported at amortized cost. The Illinois Funds does not have any limitations or restrictions on participant withdrawals. The Illinois Treasurer's Office issues a separate financial report for The Illinois Funds which may be obtained by contacting the Administrative Office at Illinois Business Center, 400 West Monroe Street, Suite 401, Springfield, Illinois 62704.

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. The Illinois Funds is rated AAAm 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. The 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 2018 attached as an enforceable lien on January 1, 2018, 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, 2019, and were payable in two installments on or about June 1, 2019 and September 1, 2019. The County collects such taxes and remits them periodically.

3. RECEIVABLES - PROPERTY TAXES (Continued)

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 2019 tax levy has been recorded as receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	$ 6,449,232	$ 177,131	$ -	$ 6,626,363
Land right of way	1,582,146	-	-	1,582,146
Construction in progress	2,266,582	6,775,737	937,733	8,104,586
Total capital assets not being depreciated	10,297,960	6,952,868	937,733	16,313,095
Capital assets being depreciated				
Land improvements	14,976,715	-	-	14,976,715
Buildings and improvements	76,102,261	534,597	-	76,636,858
Vehicles	5,227,936	348,248	249,809	5,326,375
Equipment	5,426,623	113,398	44,124	5,495,897
Intangibles	179,773	-	-	179,773
Infrastructure	67,248,954	729,727	2,337	67,976,344
Total capital assets being depreciated	169,162,262	1,725,970	296,270	170,591,962
Less accumulated depreciation for				
Land improvements	4,419,460	723,586	-	5,143,046
Buildings and improvements	20,488,708	1,820,777	5,052	22,304,433
Vehicles	3,060,902	451,171	324,749	3,187,324
Equipment	3,627,819	323,609	108,183	3,843,245
Intangibles	116,772	5,251	-	122,023
Infrastructure	32,459,564	2,041,022	-	34,500,586
Total accumulated depreciation	64,173,225	5,365,416	437,984	69,100,657
Total capital assets being depreciated, net	104,989,037	(3,639,446)	(141,714)	101,491,305
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	$ 115,286,997	$ 3,313,422	$ 796,019	$ 117,804,400

4. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES	
General government	$ 1,043,844
Public safety	1,458,577
Health and welfare	401,878
Highway and streets	2,461,117
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	$ 5,365,416

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	$ 1,325,281	$ 6,910,703	$ -	$ 8,235,984
Total capital assets not being depreciated	1,325,281	6,910,703	-	8,235,984
Capital assets being depreciated				
Improvements	1,170,211	35,618	-	1,205,829
Buildings	12,256,142	-	-	12,256,142
Furniture and fixtures	894,424	16,016	-	910,440
Equipment	1,022,903	68,199	15,510	1,075,592
Total capital assets being depreciated	15,343,680	119,833	15,510	15,448,003
Less accumulated depreciation for				
Improvements	830,791	66,404	-	897,195
Buildings	8,732,561	453,476	-	9,186,037
Furniture and fixtures	822,006	14,188	-	836,194
Equipment	877,691	50,517	15,510	912,698
Total accumulated depreciation	11,263,049	584,585	15,510	11,832,124
Total capital assets being depreciated, net	4,080,631	(464,752)	-	3,615,879
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	$ 5,405,912	$ 6,445,951	$ -	$ 11,851,863

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*	$ 2,364,971	$ 339,173	$ 236,497	$ 2,467,647	$ 246,765
General obligation alternate revenue source bonds					
Taxable Series 2010A	5,465,000	-	745,000	4,720,000	790,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Series 2017	33,905,000	-	-	33,905,000	375,000
Premium on bonds	333,547	-	11,595	321,952	-
Net pension liability*	3,883,100	18,394,545	-	22,277,645	-
Total OPEB liability*	1,334,646	480,489	-	1,815,135	60,780
TOTAL GOVERNMENTAL ACTIVITIES	$ 53,256,264	$ 19,214,207	$ 993,092	$ 71,477,379	$ 1,472,545

	Beginning Balances	Increases	Decreases	Ending Balances	Current Portions
BUSINESS-TYPE ACTIVITIES					
Compensated absences	$ 385,654	$ 114,488	$ 77,131	$ 423,011	$ 84,602
Net pension liability	224,533	4,315,757	-	4,540,290	-
Total OPEB liability	551,799	159,849	-	711,648	23,636
TOTAL BUSINESS-TYPE ACTIVITIES	$ 1,161,986	$ 4,590,094	$ 77,131	$ 5,674,949	$ 108,238

*These liabilities generally retired by the General Fund.

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 0.92% to 4.89%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2025 in amounts ranging from $205,000 to $1,020,000.

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

5. LONG-TERM DEBT (Continued)

General Obligation Alternate Revenue Source Bonds (Continued)

The General Obligation Alternate Revenue Source Taxable Bonds Series 2010A and 2010B and General Obligation Alternate Revenue Source Bonds Series 2017, maturing through December 15, 2047, 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 $67,062,375 as of December 31, 2019. The current year principal and interest payment of $2,479,940 was 35.92% of the total pledged revenue of $6,904,564.

General Obligation Alternate Revenue Source Bonds, Series 2017, $33,905,000 issued on July 12, 2017, to finance the renovation and expansion of the County jail. The Series 2017 bear interest at 3% to 5%. Interest is payable semiannually on January 15 and July 15 and the bonds mature serially on January 15 annually beginning on January 15, 2020 through January 15, 2047 in amounts ranging from $375,000 to $2,480,000.

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
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
2025-2029	205,000	10,024	215,024	5,970,000	1,003,330	6,973,330
TOTAL	$ 4,720,000	$ 673,313	$ 5,393,313	$ 5,970,000	$ 2,553,870	$ 8,523,870

Fiscal Year Ending	Series 2017 Bonds			Total Governmental Activities		
	Principal	Interest	Total	Principal	Interest	Total
2020	$ 375,000	$ 1,188,731	$ 1,563,731	$ 1,165,000	$ 1,699,192	$ 2,864,192
2021	405,000	1,169,231	1,574,231	1,250,000	1,649,751	2,899,751
2022	440,000	1,148,106	1,588,106	1,340,000	1,594,910	2,934,910
2023	470,000	1,125,356	1,595,356	1,430,000	1,534,450	2,964,450
2024	505,000	1,100,981	1,605,981	1,525,000	1,467,931	2,992,931
2025-2029	2,850,000	5,140,180	7,990,180	9,025,000	6,153,534	15,178,534
2030-2034	11,490,000	4,017,763	15,507,763	11,490,000	4,017,463	15,507,463
2035-2039	5,760,000	2,594,748	8,354,748	5,760,000	2,594,748	8,354,748
2040-2044	6,860,000	1,492,646	8,352,646	6,860,000	1,492,646	8,352,646
2045-2047	4,750,000	262,450	5,012,450	4,750,000	262,450	5,012,450
TOTAL	$ 33,905,000	$ 19,240,192	$ 53,145,192	$ 44,595,000	$ 22,467,075	$ 67,062,075

6. INDIVIDUAL FUND DISCLOSURES

Due from/to other funds at December 31, 2019 consist of the following:

	Due From	Due To
General		
Nonmajor Governmental	$ 181,465	$ 42,000
Internal Service	360	9,601
Nonmajor Governmental		
General	560,270	560,270
Nonmajor Governmental	42,000	181,465
Nursing Home		
Internal Service	134	-
Internal Service		
General	9,601	360
Nursing Home	-	134
TOTAL	$ 793,830	$ 793,830

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

- $123,000 due from the Treatment Courts Fund (nonmajor governmental) to the General Fund for a cash flow loan to fund operations. Repayment is expected within one year.

Advances from/to other funds at December 31, 2019 consist of the following:

	Advance From	Advance To
General		
Nursing Home	$ 1,200,000	$ -
Nonmajor Governmental		
Nonmajor Governmental	3,100,000	3,100,000
Nursing Home	3,800,000	-
Nursing Home		
General	-	1,200,000
Nonmajor Governmental	-	3,800,000
TOTAL	$ 8,100,000	$ 8,100,000

6. INDIVIDUAL FUND DISCLOSURES (Continued)

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

- $3,200,000 advanced from the Capital Improvement Reserve Fund and Public Building Maintenance Fund (nonmajor governmental) to the Radio System Communications Fund (nonmajor governmental) for capital costs. Repayment is not expected within one year.

  $5,000,000 advanced from the General Fund and various Nonmajor Governmental Funds to the Nursing Home Fund for capital costs. Repayment is not expected within one year.

Transfers from/to other funds at December 31, 2019 consist of the following:

	Transfer In	Transfer Out
General		
Nonmajor Governmental	$ 1,191,200	$ 1,011,100
Internal Service		484,941
Nursing Home		
Nonmajor Governmental	-	55,428
Nonmajor Governmental		
General	1,011,100	1,191,200
Nursing Home	55,428	-
Nonmajor Governmental	3,716,681	3,716,681
Internal Service	-	3,610
Internal Service		
General	484,941	-
Nonmajor Governmental	3,610	-
TOTAL	$ 6,462,960	$ 6,462,960

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

- $331,400 transferred from the nonmajor governmental funds (Law Enforcement Projects Fund) to the General Fund for personnel costs in the Sheriff's Office. This transfer will not be repaid.

- $1,011,100 was transferred from the General Fund to the nonmajor governmental fund, consisting of: $330,700 was transferred to the Health Fund for FICA/IMRF costs. $543,400 was transferred to the Asset Replacement Fund for the replacement of vehicles, computer equipment, and software on a scheduled basis. $10,000 was transferred to the Court Appointed Special Advocates (CASA) Fund to subsidize the CASA program to recruit, train and manage volunteers.

6. INDIVIDUAL FUND DISCLOSURES (Continued)

- $12,000 was transferred to the History Room Fund to be used for a small salary and benefits for a part-time director. $65,000 was transferred to the treatment courts fund to eliminate the negative fund balance that had developed over the past few years as operational changes have now made the fund self-sufficient. This transfer will not be repaid.

- $484,941 was transferred to the Tort and Liability Insurance Fund (Internal Service Fund) to fund a portion of the County's general liability, worker's compensation and property insurance programs. This transfer will not be repaid.

- $400,000 was transferred from the nonmajor governmental funds (County Motor Fuel Tax Fund) to the nonmajor governmental funds (Highway Fund) to cover personnel costs related to the maintenance of the County highways and streets. This transfer will not be repaid.

- $668,631 was transferred from the nonmajor governmental funds (Landfill Host Benefit Fund) to the nonmajor governmental funds (Radio Communication System Fund) to be used for debt service payments to retire interfund loans used to finance this project. This transfer will not be repaid.

- $1,584,356 was transferred from the nonmajor governmental funds (Landfill Host Benefit Fund) to the nonmajor governmental funds (Alternate Revenue Bonds 2017 Fund) for debt service. This transfer will not be repaid.

The following funds had deficit balances at December 31, 2019:

Fund	Deficit
Radio Communication Systems	$ (1,839,479)

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.

Effective January 1, 2019, the County participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), a public entity risk pool established by certain units of local government in Illinois to administer some or all of the health related personnel benefit programs offered by the members to their officers and employees and to the officers and employees of certain other governmental, quasi-governmental and nonprofit public service entities.

7. RISK MANAGEMENT (Continued)

Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Benefit Administrator and a Treasurer. All budgeting and finance decisions are approved by the Board of Directors.

The County does not exercise any control over the activities of the IPBC beyond its representation on the Board of Directors.

To obtain IPBC's financial statements, contact the administrative office of the IPBC at 301 East Irving Park Road, Streamwood, Illinois 60107.

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 for worker's compensation are recorded in the Tort and Liability Insurance Fund and the Nursing Home Fund at December 31, 2019.

Changes in the Tort and Liability Insurance Fund, Medical Insurance Fund and Nursing Home Fund claims payable in fiscal year 2019 and 2018 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
2019	$ 1,074,620	$ 180,630	$ 625,059	$ 630,191
2018	1,287,724	5,062,842	5,275,946	1,074,620

8. CONTINGENT LIABILITIES

a. Litigation

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

b. Grants

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

8. CONTINGENT LIABILITIES (Continued)

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.

d. Tax Abatements

The County abates property taxes to stimulate commercial and industrial development within DeKalb County under certain circumstances. The terms of these abatement arrangements are specified within written agreements with the businesses concerned.

1. The County abated 67% of the County portion of the property tax extension for a corporation who constructed a new commercial/industrial building located at 402 South Centre Drive, Genoa, Illinois. This was the second year of the five-year abatement program. The abatement for the year amounted to $1,151. The abatement is subject to recapture, in whole or in part, if the corporation fails to build or occupy the building and maintain employment of at least 12 employees for five years from the first anniversary of occupancy of the building.

2. The County abated 67% of the County portion of the property tax extension for a corporation who redeveloped an industrial property which was expanded to approximately 35,000 square feet in size located at 601 Derby Line Road, Genoa, Illinois. This was the second year of the three-year abatement program. The abatement for the year amounted to $3,096. The abatement is subject to recapture, in whole or in part, if the corporation fails to occupy the building and maintain employment of at least eight employees for three years from the first anniversary of occupancy of the building.

3. The County abated 80% of the County portion of the property tax extension for a corporation who constructed a 987,000 square foot logistical or industrial building located in Park 88 in DeKalb, Illinois. This was the second year of the five-year abatement program. The abatement for the year amounted to $114,921. The abatement is subject to recapture, in whole or in part, if the corporation fails to occupy the building and maintain employment of approximately at least 250 full-time employees for five years from the date of occupancy of the building.

8. CONTINGENT LIABILITIES (Continued)

d. Tax Abatements (Continued)

4. The County abated 50% of the County portion of the property tax extension for a corporation who now occupies the 30,000 square foot logistic building located at 2754 Wagner Court, DeKalb, Illinois. This was the fifth and final year of the five-year abatement program. The abatement for the year amounted to $3,398. The abatement is subject to recapture, in whole or in part, if the corporation fails to occupy the building and maintain employment of at least 12 employees for five years from the date of occupancy of the building.

e. Sales Tax Sharing

The County has entered into certain economic incentive agreements with the City of DeKalb, Illinois (the City) as allowed by Illinois Compiled Statues (5 ILCS 220/1, et seq.).

1. The County rebated, to the City, 50% of its share of the county-wide 0.25% sales tax revenue generated by sales at stores located in the DeKalb Shopping Center located at 2333-2395 Sycamore Road, DeKalb, Illinois. The rebate for the year amounted to $40,373. The rebates will terminate upon expiration of the agreement on November 1, 2021.

2. The County rebated, to the City, 50% of its share of the county-wide 0.25% sales tax revenue generated by sales at stores located in the County Farm Shopping Center located at 2050-2380 Sycamore Road, DeKalb, Illinois. The rebate for the year amounted to $167,581. The rebates will terminate upon expiration of the agreement on October 20, 2033.

9. DEFINED BENEFIT PENSION PLANS

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 (IMRF - SLEP). Information related to the participation of the 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. Illinois Municipal Retirement Fund (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 or at www.imrf.org.

9. DEFINED BENEFIT PENSION PLANS (Continued)

The table below is a summary for all pension plans as of and for the year ended December 31, 2019:

	IMRF County	IMRF SLEP	Total
Net pension liability	$ 12,972,256	$ 13,845,679	$ 26,817,935
Deferred outflows of resources	9,702,092	9,050,909	18,753,001
Deferred inflows of resources	1,833,203	4,585,133	6,418,336
Pension expense	725,945	1,567,915	2,293,860

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

Plan Administration

All employees (other than those covered by Sheriff's Law Enforcement Personnel) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting.

Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2018 (most recent available), IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	370
Inactive employees entitled to but not yet receiving benefits	705
Active employees	397
TOTAL	1,472

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Benefits Provided

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.

Contributions

Participating members are required to contribute 4.50% 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 rate for the calendar year ended 2019 was 8.13% of covered payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions:

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Net Pension Liability (Continued)

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.50%
Salary increases	3.39% to 14.25%
Interest rate	7.25%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. The discount rate used to measure the total pension liability at December 31, 2017 was 7.50%.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2018	$ 99,718,526	$ 99,077,003	$ 641,523
Changes for the period			
Service cost	1,792,438	-	1,792,438
Interest	7,352,503	-	7,352,503
Difference between expected and actual experience	(708,012)	-	(708,012)
Changes in assumptions	2,824,797	-	2,824,797
Employer contributions	-	1,909,459	(1,909,459)
Employee contributions	-	851,309	(851,309)
Net investment income	-	(5,534,911)	5,534,911
Benefit payments and refunds	(5,162,741)	(5,162,741)	-
Other	-	1,705,136	(1,705,136)
Net changes	6,098,985	(6,231,748)	12,330,733
BALANCES AT DECEMBER 31, 2018	$ 105,817,511	$ 92,845,255	$ 12,972,256

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2019, the County recognized pension expense of $725,945. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ 617,072
Changes in assumption	1,868,988	1,216,131
Net difference between projected and actual earnings on pension plan investments	6,382,790	-
Contributions made after measurement date	1,450,314	-
TOTAL	$ 9,702,092	$ 1,833,203

$1,450,314 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending December 31, 2020.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending December 31,	
2020	$ 1,790,214
2021	1,240,630
2022	799,820
2023	2,587,911
2024	-
Thereafter	-
TOTAL	$ 6,418,575

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	$ 25,841,793	$ 12,972,256	$ 2,439,042

Sheriff's Law Enforcement Personnel

Plan Administration

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2018 (most recent available), Sheriff's Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	70
Inactive employees entitled to but not yet receiving benefits	34
Active employees	93
TOTAL	197

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Benefits Provided

SLEP members having accumulated at least 20 years of SLEP service and terminating IMRF participation or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. SLEP members meeting the two qualifications described in the first sentence of this paragraph are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 55 with ten years of Tier 2 service credit are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service. The pension for participating members who retire between age 50 and 55 will be reduced by ½% for each month under age 55. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by ILCS.

Contributions

Participating members are required to contribute 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2019 was 17.57%.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2018 (most recent available) and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2018
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.25%
Cost of living adjustments	3.50%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. The discount rate used to measure the total pension liability at December 31, 2017 was 7.50%.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2018	$ 66,047,435	$ 62,581,325	$ 3,466,110
Changes for the period			
Service cost	1,465,045	-	1,465,045
Interest	4,899,373	-	4,899,373
Difference between expected and actual experience	870,824	-	870,824
Changes in assumptions	2,302,393	-	2,302,393
Employer contributions	-	1,569,862	(1,569,862)
Employee contributions	-	637,213	(637,213)
Net investment income	-	(4,398,720)	4,398,720
Benefit payments and refunds	(2,909,974)	(2,909,974)	-
Other	-	1,349,711	(1,349,711)
Net changes	6,627,661	(3,751,908)	10,379,569
BALANCES AT DECEMBER 31, 2018	$ 72,675,096	$ 58,829,417	$ 13,845,679

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2019, the County recognized pension expense of $1,567,915. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 856,157	$ 695,529
Changes in assumption	2,173,573	453,601
Net difference between projected and actual earnings on pension plan investments	4,585,133	-
Contributions after measurement date	1,436,046	-
TOTAL	$ 9,050,909	$ 1,149,130

$1,436,046 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the measurement period ending December 31, 2020.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

Year Ending December 31,	
2020	$ 1,780,779
2021	1,105,307
2022	962,502
2023	2,110,069
2024	424,603
Thereafter	82,473
TOTAL	$ 6,465,733

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.25% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability	$ 24,375,713	$ 13,845,679	$ 5,311,776

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the County provides postemployment health care and life insurance benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the County and can be amended by the County through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

b. Benefits Provided

A retired employee and his or her spouse are eligible to continue health insurance identical to active employees if they meet the eligibility for retirements under the applicable plan. Retirees participating in the group insurance plans offered by the County are required to contribute 100% of the active premium rate for them and their covered dependents. For certain disabled public safety employees who qualify under the Public Safety Employee Benefits Act (PSEBA), the County is required to pay 100% of the cost of basic health insurance for retirees and their dependents for their lifetime. The County negotiates the contribution percentages between the County and employees through the union contracts and personnel policy.

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

b. Benefits Provided (Continued)

All health care benefits are provided through the County's self-insured plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services; mental, nervous and substance abuse care; vision care; dental care; and prescriptions. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the County's plan becomes secondary.

c. Membership

At December 31, 2018 (most recent information available), membership consisted of:

Inactive employees currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	443
TOTAL	454
Participating employers	1

d. Total OPEB Liability

The County's total OPEB liability of $2,526,783 was measured as of December 31, 2019 and was determined by an actuarial valuation as of December 31, 2018.

e. Actuarial Assumptions and Other Inputs

The total OPEB liability at December 31, 2019, as determined by an actuarial valuation as of December 31, 2018 actuarial valuation, was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial cost method	Entry-age normal
Actuarial value of assets	Market value
Inflation	2.25%
Salary increases	2.50%
Discount rate	2.74%
Healthcare cost trend rates	7.40% Initial 5.00% Ultimate

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Actuarial Assumptions and Other Inputs (Continued)

The discount rate was based on The Bond Buyer 20-Bond GO Index, which is based on an average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

f. Changes in the Total OPEB Liability

	Total OPEB Liability
BALANCES AT JANUARY 1, 2019	$ 1,886,445
Changes for the period	
Service cost	84,416
Interest	76,205
Changes in assumptions	535,284
Benefit payments	(55,567)
Net changes	640,338
BALANCES AT DECEMBER 31, 2019	$ 2,526,783

Changes in assumptions reflect a change in the discount rate from 4.10% for the fiscal year ending December 31, 2018 to 2.74% for the fiscal year ending December 31, 2019.

g. Rate Sensitivity

The following is a sensitivity analysis of the total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the County calculated using the discount rate of 2.74% as well as what the County total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.74%) or 1 percentage point higher (3.74%) than the current rate:

	1% Decrease (1.74%)	Current Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	$ 3,064,681	$ 2,526,783	$ 2,115,468

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

g. Rate Sensitivity (Continued)

The table below presents the total OPEB liability of the County calculated using the current healthcare rate of as well as what the County's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Healthcare Rate	1% Increase
Total OPEB liability	$ 2,021,307	$ 2,526,783	$ 3,217,338

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the County recognized OPEB expense of $191,935. At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	$ 481,594	$ 178,331
TOTAL	$ 481,594	$ 178,331

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ending December 31,	
2020	$ 31,314
2021	31,314
2022	31,314
2023	31,314
2024	31,314
Thereafter	146,693
TOTAL	$ 303,263

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 GAAP, as applied to government units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

a. Reporting Entity

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

b. Basis of Presentation

The accounts of the District are organized and operated on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. A minimum number of funds are maintained for this purpose.

c. Government-Wide and Fund Financial Statements

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

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.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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 resources for unearned and deferred revenue are removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash

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

Investments

Investments with a maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with a maturity greater than one year when purchased are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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 acquisition value at the date of donation.

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

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

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

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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, 2018, 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. 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 outstanding 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.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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 GAAP 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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 19,433,000	$ 19,433,000	$ 20,739,435
Licenses and permits	116,100	116,100	227,496
Intergovernmental	3,062,500	3,062,500	3,443,373
Charges for services	4,008,600	4,008,600	3,881,800
Fines and forfeits	518,500	518,500	688,348
Investment income	228,000	228,000	239,689
Miscellaneous	245,800	245,800	338,499
Total revenues	27,612,500	27,612,500	29,558,640
EXPENDITURES			
General government	6,425,300	6,201,900	5,758,010
Public safety	21,027,400	21,453,800	20,894,160
Health and welfare	168,000	168,000	156,239
Total expenditures	27,620,700	27,823,700	26,808,409
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,200)	(211,200)	2,750,231
OTHER FINANCING SOURCES (USES)			
Transfers in			
Data fiber optic network	40,000	40,000	40,000
Micrographics	24,800	24,800	24,800
Court automation	5,000	5,000	10,000
Health	10,000	10,000	10,000
Opportunity	112,000	112,000	70,000
Law enforcement projects	409,500	409,500	331,400
Tax sale automation	3,000	3,000	-
Mental health	180,000	175,000	50,000
Landfill host benefit	650,000	650,000	650,000
Probation	-	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Court appointed special adviser (CASA)	-	-	(10,000)
Health	(330,700)	(330,700)	(330,700)
History room	(12,000)	(12,000)	(12,000)
Tort and liability	(490,000)	(490,000)	(484,941)
Drug court	-	(65,000)	(65,000)
Asset replacement	(543,400)	(543,400)	(543,400)
Total other financing sources (uses)	8,200	(56,800)	(304,841)
NET CHANGE IN FUND BALANCE	$ -	$ (268,000)	2,445,390
FUND BALANCE, JANUARY 1, 2019			8,722,635
FUND BALANCE, DECEMBER 31, 2019			$ 11,168,025

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Actuarially determined contribution	$ 2,011,244	$ 2,011,612	$ 2,039,589	$ 2,108,638	$ 2,063,963	$ 2,062,179	$ 1,991,000	$ 2,024,295	$ 1,910,995	$ 1,450,314
Contributions in relation to the actuarially determined contribution	2,011,244	2,011,612	2,039,589	2,108,638	2,063,963	2,062,179	1,991,000	2,024,295	1,910,995	1,450,314
CONTRIBUTION DEFICIENCY (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 18,185,340	$ 17,900,743	$ 17,628,258	$ 17,470,078	$ 17,565,641	$ 18,616,815	$ 18,166,057	$ 18,760,848	$ 18,450,952	$ 17,837,443
Contributions as a percentage of covered payroll	11.06%	11.24%	11.57%	12.07%	11.75%	11.08%	10.96%	10.79%	10.36%	8.13%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

Last Ten Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Actuarially determined contribution	$ 1,407,252	$ 1,410,854	$ 1,505,278	$ 1,632,830	$ 1,707,976	$ 1,708,456	$ 1,671,576	$ 1,681,632	$ 1,568,370	$ 1,436,046
Contributions in relation to the actuarially determined contribution	1,407,252	1,410,854	1,505,278	1,632,830	1,707,976	1,708,456	1,671,576	1,681,632	1,568,370	1,436,046
CONTRIBUTION DEFICIENCY (Excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 6,581,041	$ 6,592,262	$ 6,911,285	$ 7,335,266	$ 7,710,951	$ 8,158,816	$ 8,055,788	$ 8,131,681	$ 8,076,055	$ 8,173,286
Contributions as a percentage of covered payroll	21.38%	21.40%	21.78%	22.26%	22.15%	20.94%	20.75%	20.68%	19.42%	17.57%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 25 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.75% to 14.50% compounded annually and postretirement benefit increases of 3.00% compounded annually.

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Five Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018
TOTAL PENSION LIABILITY					
Service cost	$ 1,981,396	$ 1,866,258	$ 1,937,814	$ 1,921,745	$ 1,792,438
Interest	6,077,623	6,611,399	7,060,641	7,277,900	7,352,503
Differences between expected and actual experience	(639,352)	1,414,714	(1,678,747)	(238,030)	(708,012)
Changes of assumptions	3,188,299	116,915	(117,807)	(2,975,641)	2,824,797
Benefit payments, including refunds of member contributions	(3,162,824)	(3,703,941)	(4,155,033)	(4,690,495)	(5,162,741)
Net change in total pension liability	7,445,142	6,305,345	3,046,868	1,295,479	6,098,985
Total pension liability - beginning	81,625,692	89,070,834	95,376,179	98,423,047	99,718,526
TOTAL PENSION LIABILITY - ENDING	$ 89,070,834	$ 95,376,179	$ 98,423,047	$ 99,718,526	$ 105,817,511
PLAN FIDUCIARY NET POSITION					
Contributions - employer	$ 1,961,067	$ 2,062,179	$ 2,036,845	$ 2,051,951	$ 1,909,459
Contributions - member	844,484	934,820	860,565	847,297	851,309
Net investment income	4,837,173	418,675	5,615,336	15,356,574	(5,534,911)
Benefit payments, including refunds of member contributions	(3,162,824)	(3,703,941)	(4,155,033)	(4,690,495)	(5,162,741)
Other (net transfer)	132,091	(629,455)	(152,259)	(1,864,609)	1,705,136
Net change in plan fiduciary net position	4,611,991	(917,722)	4,205,454	11,700,718	(6,231,748)
Plan fiduciary net position - beginning	79,476,562	84,088,553	83,170,831	87,376,285	99,077,003
PLAN FIDUCIARY NET POSITION - ENDING	$ 84,088,553	$ 83,170,831	$ 87,376,285	$ 99,077,003	$ 92,845,255
EMPLOYER'S NET PENSION LIABILITY	$ 4,982,281	$ 12,205,348	$ 11,046,762	$ 641,523	$ 12,972,256
Plan fiduciary net position as a percentage of the total pension liability	94.41%	87.20%	88.78%	99.36%	87.74%
Covered payroll	$ 17,007,923	$ 18,616,815	$ 18,166,057	$ 18,761,692	$ 18,446,742
Employer's net pension liability as a percentage of covered payroll	29.29%	65.56%	60.81%	3.42%	70.32%

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016.
Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

Last Five Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2014	2015	2016	2017	2018
TOTAL PENSION LIABILITY					
Service cost	$ 1,504,072	$ 1,502,304	$ 1,551,704	$ 1,528,481	$ 1,465,045
Interest	3,886,356	4,173,091	4,467,420	4,737,468	4,899,373
Differences between expected and actual experience	(333,614)	311,758	(31,591)	(846,696)	870,824
Changes of assumptions	737,056	84,063	(176,989)	(520,505)	2,302,393
Benefit payments, including refunds of member contributions	(1,826,537)	(1,964,587)	(2,208,501)	(2,506,624)	(2,909,974)
Net change in total pension liability	3,967,333	4,106,629	3,602,043	2,392,124	6,627,661
Total pension liability - beginning	51,979,306	55,946,639	60,053,268	63,655,311	66,047,435
TOTAL PENSION LIABILITY - ENDING	$ 55,946,639	$ 60,053,268	$ 63,655,311	$ 66,047,435	$ 72,675,096
PLAN FIDUCIARY NET POSITION					
Contributions - employer	$ 1,660,167	$ 1,746,668	$ 1,682,321	$ 1,698,188	$ 1,569,862
Contributions - member	579,836	629,376	698,041	609,856	637,213
Net investment income	2,775,481	243,505	3,351,981	9,865,594	(4,398,720)
Benefit payments, including refunds of member contributions	(1,826,537)	(1,964,587)	(2,208,501)	(2,506,624)	(2,909,974)
Other (net transfer)	13,414	(846,048)	1,936,328	(850,082)	1,349,711
Net change in plan fiduciary net position	3,202,361	(191,086)	5,460,170	8,816,932	(3,751,908)
Plan fiduciary net position - beginning	45,292,948	48,495,309	48,304,223	53,764,393	62,581,325
PLAN FIDUCIARY NET POSITION - ENDING	$ 48,495,309	$ 48,304,223	$ 53,764,393	$ 62,581,325	$ 58,829,417
EMPLOYER'S NET PENSION LIABILITY	$ 7,451,330	$ 11,749,045	$ 9,890,918	$ 3,466,110	$ 13,845,679
Plan fiduciary net position as a percentage of the total pension liability	86.68%	80.44%	84.46%	94.75%	80.95%
Covered payroll	$ 7,565,690	$ 8,158,815	$ 8,055,788	$ 8,131,408	$ 8,076,055
Employer's net pension liability as a percentage of covered payroll	98.49%	144.00%	122.78%	42.63%	171.44%

Changes in assumptions related to retirement age and mortality were made in 2015. There was a change in the discount rate assumption from 2015 to 2016.
Changes in assumptions related to retirement age and mortality were made in 2017. There was a change in the discount rate assumption from 2017 to 2018.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTEMPLOYMENT BENEFIT PLAN

Last Two Fiscal Years

MEASUREMENT DATE DECEMBER 31,	**2018**	**2019**
TOTAL OPEB LIABILITY		
Service cost	$ 97,972	$ 84,416
Interest	67,866	76,205
Differences between expected and actual experience	-	-
Changes of assumptions	(223,083)	535,284
Benefit payments, including refunds of member contributions	(55,790)	(55,567)
Net change in total OPEB liability	(113,035)	640,338
Total OPEB liability - beginning	1,999,480	1,886,445
TOTAL OPEB LIABILITY - ENDING	$ 1,886,445	$ 2,526,783
Covered payroll	$ 26,521,949	$ 26,012,325
Employer's total OPEB liability as a percentage of covered payroll	7.11%	9.71%

Changes of assumptions reflect a change in the discount rate from 3.89% for the fiscal year ended December 31, 2017 to 4.10% for the fiscal year ended December 31, 2018 to 2.74% for the fiscal year ended December 31, 2019.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

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 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.

EXCESS EXPENDITURES OVER APPROPRIATIONS

The following fund over expended appropriations in fiscal year 2019:

Fund	Budget	Actual
Data Fiber Optic Network	$ 96,000	$ 123,732
Document Storage Fund	230,000	233,690
Law Enforcement Projects	76,000	88,506

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, 2019

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	$ 15,343,000	$ 15,343,000	$ 15,289,463
Property taxes - FICA/IMRF	200,000	200,000	196,689
Replacement taxes	526,000	526,000	688,761
Mobile home tax	8,000	8,000	7,037
Sales tax (.01)	379,000	379,000	419,531
Sales tax (.0025)	2,472,000	2,472,000	3,616,956
Local use tax	503,000	503,000	520,068
Games tax	2,000	2,000	930
Total taxes	19,433,000	19,433,000	20,739,435
LICENSES AND PERMITS			
Cremation permits	19,000	19,000	22,100
Beer and liquor licenses	5,000	5,000	3,825
Franchise fees	45,000	45,000	42,132
Building permits	47,000	47,000	159,439
Temporary sign permits	100	100	-
Total licenses and permits	116,100	116,100	227,496
INTERGOVERNMENTAL			
TIF surplus	242,000	242,000	258,834
State income tax	1,509,000	1,509,000	1,693,339
City of DeKalb	347,000	347,000	461,190
DeKalb County Forest Preserve District	103,000	103,000	103,000
Regional office of education agency funds	13,600	13,600	13,773
Federal grants	43,600	43,600	107,480
State grants	804,300	804,300	805,757
Total intergovernmental	3,062,500	3,062,500	3,443,373
CHARGES FOR SERVICES			
Office fees	1,085,500	1,085,500	885,041
Passport fees	15,000	15,000	20,565
Marriage licenses	15,900	15,900	18,255
Civil union licenses	100	100	30
Revenue stamps	250,000	250,000	224,172
Copying services	58,400	45,400	52,840
GIS recording fee	300,000	300,000	284,846
Sale of tax maps	3,200	3,200	1,209
Assessments	200	200	179
County consulting	-	-	4,146
Regional plan commission	7,000	7,000	6,500
Contract policing	85,000	85,000	78,666
Recordings	300,000	300,000	256,170

(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, 2019

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Building reinspection	$ 100	$ 100	$ -
Work release	8,000	8,000	750
Police communications	195,000	195,000	181,153
Zoning hearing fees	7,500	7,500	27,648
Room rentals	1,200	1,200	1,200
Communication contracts	1,112,000	1,112,000	1,139,004
Electronic monitoring	90,000	90,000	107,715
Choices diversion program	30,000	30,000	123,638
Drug testing	6,000	6,000	2,705
Interstate transfer	500	500	375
Victim impact panel	20,000	20,000	19,583
Sale of stock paper	-	13,000	12,665
In-house copies	30,000	30,000	19,051
In-house printing	36,000	36,000	10,437
Police special event reimbursements	45,000	45,000	38,404
Police partnerships	205,000	205,000	223,023
Community outreach building rental	80,000	80,000	80,000
Prisoner detention	-	-	10,980
SCF program support	-	-	31,405
Medical costs	22,000	22,000	19,445
Total charges for services	4,008,600	4,008,600	3,881,800
FINES AND FORFEITS			
Traffic fines	300,000	300,000	266,442
Criminal fines	150,000	150,000	348,762
Court system fees	42,500	42,500	47,099
Zoning violation fees	1,000	1,000	250
Bond fees	10,000	10,000	2,790
Drug addiction services fine	3,000	3,000	850
Drug fines	12,000	12,000	22,155
Total fines and forfeits	518,500	518,500	688,348
INVESTMENT INCOME	228,000	228,000	239,689
MISCELLANEOUS			
Telecommunications commission	23,000	23,000	28,322
Tower rental	74,600	74,600	74,657
Land rentals	109,000	109,000	112,358
Other miscellaneous	39,200	39,200	123,162
Total miscellaneous	245,800	245,800	338,499
TOTAL REVENUES	$ 27,612,500	$ 27,612,500	$ 29,558,640

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Finance			
Charges for services			
Room rental	$ 1,200	$ 1,200	$ 1,200
Miscellaneous			
Public Building Commission	1,200	1,200	1,200
Total finance	2,400	2,400	2,400
Information management office			
Intergovernmental			
ROE agency funds	1,500	1,500	1,500
Charges for services			
GIS recording fee	300,000	300,000	284,846
Miscellaneous			
On call reimbursement	500	500	192
Information and tech service	3,000	3,000	-
E-911	25,000	25,000	25,000
Other miscellaneous	-	-	300
Total miscellaneous	28,500	28,500	25,492
Total information management office	330,000	330,000	311,838
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	5,000	5,000	3,825
Charges for services			
Marriage licenses	15,900	15,900	18,255
Civil union licenses	100	100	30
Office fees	20,000	20,000	21,649
Passport fees	15,000	15,000	20,565
Revenue stamps	250,000	250,000	224,172
Copying services	45,000	45,000	52,757
Recordings	300,000	300,000	256,170
Total charges for services	646,000	646,000	593,598
Total county clerk and recorder	651,000	651,000	597,423
Treasurer			
Charges for services			
Office fees	15,000	15,000	13,592
E-911 contract	9,500	9,500	10,000
Total charges for services	24,500	24,500	23,592
Investment income			
Interest	200,000	200,000	186,898
Interest - government	3,000	3,000	21,887
Total investment income	203,000	203,000	208,785

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Miscellaneous			
Public building commission	$ 3,600	$ 3,600	$ 3,600
Total treasurer	231,100	231,100	235,977
Supervisor of assessments			
Intergovernmental			
State grant	43,000	43,000	45,197
Charges for services			
Sale of tax maps	3,200	3,200	1,209
County consulting	-	-	3,282
Assessments	200	200	179
Total charges for services	3,400	3,400	4,670
Miscellaneous			
Other miscellaneous	100	100	50
Total supervisor of assessments	46,500	46,500	49,917
Elections			
Intergovernmental			
Salary reimbursements	19,700	19,700	-
State grants	-	-	45,030
Total intergovernmental	19,700	19,700	45,030
Charges for services			
Copying services	300	300	83
Total elections	20,000	20,000	45,113
Planning and zoning			
Licenses and permits			
Building permits	47,000	47,000	159,439
Temporary sign permits	100	100	-
Total licenses and permits	47,100	47,100	159,439
Charges for services			
Building reinspection	100	100	-
Regional plan commission	7,000	7,000	6,500
Zoning hearing fees	7,500	7,500	27,648
Copying services	100	100	-
County consulting	-	-	865
Total charges for services	14,700	14,700	35,013
Fines and forfeits			
Code violations	1,000	1,000	250

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Miscellaneous			
Sale of publications	$ 100	$ 100	$ -
Other miscellaneous	100	100	1,034
Total miscellaneous	200	200	1,034
Total planning and zoning	63,000	63,000	195,736
Other			
Taxes			
Property taxes - corporate	15,343,000	15,343,000	15,289,463
Property taxes - FICA/IMRF	200,000	200,000	196,689
Replacement taxes	526,000	526,000	688,761
Mobile home tax	8,000	8,000	7,037
TIF surplus	242,000	242,000	258,834
Sales tax (.01)	379,000	379,000	419,531
Sales tax (.0025)	2,472,000	2,472,000	3,616,956
Local use tax	503,000	503,000	520,068
Games tax	2,000	2,000	930
Total taxes	19,675,000	19,675,000	20,998,269
Licenses and permits			
Franchise fees	45,000	45,000	42,132
Intergovernmental			
State income tax	1,509,000	1,509,000	1,693,339
DeKalb County Forest Preserve District	3,000	3,000	3,000
City of DeKalb	347,000	347,000	461,190
Total intergovernmental	1,859,000	1,859,000	2,157,529
Fines and forfeits			
Drug addiction services fine	3,000	3,000	850
Drug fines - conditional	-	-	5,035
Total fines and forfeits	3,000	3,000	5,885
Miscellaneous			
Indirect cost revenue	-	-	10,665
Public Building Commission	2,400	2,400	2,400
Sale of property	1,000	1,000	-
Land rentals	109,000	109,000	112,358
Building rentals	3,000	3,000	3,000
Unclaimed fees	10,000	10,000	4,942
Other miscellaneous	1,000	1,000	1,925
Total miscellaneous	126,400	126,400	135,290
Total other	21,708,400	21,708,400	23,339,105
Facilities management			
Charges for services			
Copying services	13,000	-	-
Sale of stock paper	-	13,000	12,665
In-house copies	30,000	30,000	19,051
In-house printing	36,000	36,000	10,437
Total charges for services	79,000	79,000	42,153

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Miscellaneous			
Reimbursements	$ -	$ -	$ 21,723
Other miscellaneous	-	-	221
Total miscellaneous	-	-	21,944
Total facilities management	79,000	79,000	64,097
Community outreach building			
Charges for services			
Building rental	80,000	80,000	80,000
Total community outreach building	80,000	80,000	80,000
Regional office of education			
Intergovernmental	12,100	12,100	12,273
Total regional office of education	12,100	12,100	12,273
Total general government	23,223,500	23,223,500	24,933,879
PUBLIC SAFETY			
Circuit clerk			
Charges for services			
Office fees	365,000	365,000	285,610
County fees	400,000	400,000	297,370
Total charges for services	765,000	765,000	582,980
Fines and forfeits			
Traffic fines	300,000	300,000	266,442
Criminal fines	150,000	150,000	348,762
Drug fines	12,000	12,000	17,120
Total fines and forfeits	462,000	462,000	632,324
Investment income			
Interest	25,000	25,000	30,904
Total circuit clerk	1,252,000	1,252,000	1,246,208
Judiciary			
Intergovernmental			
SVPCA professional services grant	1,000	1,000	5,483
Fines and forfeits			
Court system fees	42,500	42,500	47,099
Total fines and forfeits	42,500	42,500	47,099
Miscellaneous			
Prepaid judicial copies	1,000	1,000	864
Translation cost reimbursement	400	400	24,473
Miscellaneous	100	100	-
Total miscellaneous	1,500	1,500	25,337
Total judiciary	45,000	45,000	77,919

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services			
Intergovernmental			
State grant - operating	$ 411,300	$ 411,300	$ 395,300
Charges for services			
Drug testing	6,000	6,000	2,705
Interstate transfer	500	500	375
Victim impact panel	20,000	20,000	19,583
Total charges for services	26,500	26,500	22,663
Total court services	437,800	437,800	417,963
Coroner			
Licenses and permits			
Cremation permits	19,000	19,000	22,100
Intergovernmental			
State grant - operating	4,000	4,000	4,412
Charges for services			
Office fees	1,000	1,000	590
Total coroner	24,000	24,000	27,102
Sheriff			
Intergovernmental			
State sheriff schooling	9,000	9,000	-
DeKalb County Forest Preserve District	100,000	100,000	100,000
Highway safety grant	2,000	2,000	42,657
Total intergovernmental	111,000	111,000	142,657
Charges for services			
Office fees	180,000	180,000	164,840
Contract policing	85,000	85,000	78,666
Special event salary reimbursement	45,000	45,000	38,404
Police partnerships	205,000	205,000	223,023
Total charges for services	515,000	515,000	504,933
Miscellaneous			
Tower rental	74,600	74,600	74,657
Other miscellaneous	-	-	302
Total miscellaneous	74,600	74,600	74,959
Total sheriff	700,600	700,600	722,549
Sheriff's communication			
Charges for services			
Police communications	195,000	195,000	181,153
Communication contracts	1,112,000	1,112,000	1,139,004
Total charges for services	1,307,000	1,307,000	1,320,157
Total sheriff's communication	1,307,000	1,307,000	1,320,157

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Intergovernmental			
Social security incentive program	$ 1,000	$ 1,000	$ -
State sheriff schooling	8,000	8,000	-
Total intergovernmental	9,000	9,000	-
Charges for services			
Electronic monitoring	90,000	90,000	107,715
Work release	8,000	8,000	750
SCF program support	-	-	9,045
Medical costs	22,000	22,000	19,445
Total charges for services	120,000	120,000	136,955
Fines and forfeits			
Bond fees	10,000	10,000	2,790
Miscellaneous			
Prisoner detention	-	-	10,980
Telecommunications commission	23,000	23,000	28,322
Commissary contributions	10,000	10,000	22,200
Prisoner - transportation	1,000	1,000	1,622
Workers' compensation salary	-	-	22,098
Total miscellaneous	34,000	34,000	85,222
Total sheriff's corrections	173,000	173,000	224,967
State's attorney			
Intergovernmental			
State grant - operating	176,300	176,300	178,127
State grant - victim witness	29,000	29,000	28,446
Juvenile Justice Grants	-	-	2,603
Total intergovernmental	205,300	205,300	209,176
Charges for services			
Office fees	70,000	70,000	66,389
SCF program support	-	-	11,180
Total charges for services	70,000	70,000	77,569
Fines and forfeits			
Choices diversion program	30,000	30,000	123,638
Miscellaneous			
Other miscellaneous	700	700	351
Total state's attorney	306,000	306,000	410,734
Public defender			
Intergovernmental			
State reimbursement	102,000	102,000	103,762
Charges for services			
SCF program support	-	-	11,180
Total public defender	102,000	102,000	114,942

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
Federal grant - operating	$ 32,000	$ 32,000	$ 54,220
Total emergency services	32,000	32,000	54,220
Local emergency plan commission			
Intergovernmental			
State grant - operating	9,600	9,600	8,000
Total local emergency plan commission	9,600	9,600	8,000
Total public safety	4,389,000	4,389,000	4,624,761
TOTAL REVENUES	$ 27,612,500	$ 27,612,500	$ 29,558,640

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration	$ 530,500	$ 530,500	$ 482,501
Finance	561,700	561,700	507,534
County clerk and recorder	452,000	452,000	445,573
Regional superintendent of schools	115,000	115,000	100,194
Treasurer	331,400	331,400	323,608
Supervisor of assessments	521,900	521,900	477,205
Elections	438,000	454,000	453,305
Planning and zoning	432,000	432,000	418,568
Information management office	912,600	912,600	857,599
Other	630,900	391,500	319,311
Facilities management	1,524,000	1,504,000	1,388,781
Community outreach building	100,000	120,000	107,965
Total general government	6,550,000	6,326,600	5,882,144
Less chargebacks to other funds	(124,700)	(124,700)	(124,134)
Net general government	6,425,300	6,201,900	5,758,010
PUBLIC SAFETY			
Circuit clerk	1,190,300	1,190,300	1,159,997
Judiciary	594,000	636,000	618,888
Court services	1,596,500	1,596,500	1,440,155
Jury commission	138,100	138,100	136,237
Coroner	270,700	280,700	277,289
Sheriff	6,054,000	6,110,000	6,096,611
Sheriff's auxiliary	8,000	8,000	6,657
Sheriff's merit commission	25,000	33,000	28,641
Sheriff's communication	2,740,600	2,690,600	2,669,762
Radio communication system	-	12,000	9,480
Sheriff's corrections	4,970,900	5,319,300	5,299,440
State's attorney	1,818,800	1,818,800	1,757,849
Public defender	1,056,900	1,056,900	1,007,592
Emergency services	151,600	151,600	146,364
Local emergency plan commission	12,000	12,000	9,841
Facilities management - jail expansion	400,000	400,000	229,357
Total public safety	21,027,400	21,453,800	20,894,160
HEALTH AND WELFARE			
Public health	168,000	168,000	156,239
Total health and welfare	168,000	168,000	156,239
TOTAL EXPENDITURES	$ 27,620,700	$ 27,823,700	$ 26,808,409

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration			
Salaries and benefits			
Salaries	$ 295,300	$ 295,300	$ 281,036
Board and commissions	75,000	75,000	65,895
Pass through payment	-	-	(306)
Overtime	8,500	8,500	6,418
Longevity pay	4,000	4,000	4,024
Deferred compensation	9,000	9,000	8,592
FICA	26,000	26,000	24,073
IMRF	24,000	24,000	22,306
Insurance buyout	3,000	3,000	3,000
HSA benefit	6,000	6,000	5,544
Health insurance	38,500	38,500	37,692
Life insurance	300	300	213
Unemployment insurance	400	400	300
Total salaries and benefits	490,000	490,000	458,787
Commodities and services			
Registrations	6,000	6,000	2,012
Travel	6,000	6,000	2,162
Meetings	500	500	687
Memberships	6,000	6,000	3,535
Public notices	200	200	-
Maintenance - vehicles	200	200	-
Telephone	1,300	1,300	720
Postage	200	200	165
Commercial services	3,000	3,000	1,413
Employee recognition	3,000	3,000	2,731
Special programs	1,000	1,000	100
In-house copies	500	500	419
Per diem and expenses	9,000	9,000	7,828
Total commodities and services	36,900	36,900	21,772
Supplies and materials			
Supplies	3,500	3,500	1,836
Books and subscription	100	100	106
Total supplies and materials	3,600	3,600	1,942
Total administration	$ 530,500	$ 530,500	$ 482,501
Finance			
Salaries and benefits			
Salaries	$ 347,000	$ 347,000	$ 316,297
Overtime	9,000	9,000	10,528
Longevity pay	5,000	5,000	1,960
Deferred compensation	4,000	4,000	3,840
FICA	26,000	26,000	22,958
IMRF	30,000	30,000	26,903
Insurance buyout	3,000	3,000	3,000
HSA benefit	3,900	3,900	3,256
Health insurance	82,000	82,000	76,871
Life insurance	500	500	414
Unemployment insurance	600	600	577
Total salaries and benefits	511,000	511,000	466,604

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	$ 1,500	$ 1,500	$ 963
School of instruction	2,400	2,400	1,070
Recruitment	300	300	-
Meetings - hosting	100	100	2
Public notices	200	200	112
Memberships	2,700	2,700	2,037
Maintenance - equipment	300	300	-
Maintenance - software	23,000	23,000	22,225
Telephone	600	600	428
Professional services	500	500	-
Flexible benefits program	4,200	4,200	3,581
Software acquisition	500	500	477
Postage	4,500	4,500	3,877
In-house copies	500	500	319
In-house printing	1,000	1,000	935
Printing supplies	3,000	3,000	1,597
Commercial services	2,000	2,000	930
Total commodities and services	47,300	47,300	38,553
Supplies and materials			
Supplies	3,000	3,000	2,377
Periodicals and subscriptions	400	400	-
Total supplies and materials	3,400	3,400	2,377
Total finance	$ 561,700	$ 561,700	$ 507,534
County clerk and recorder			
Salaries and benefits			
Salaries	$ 270,000	$ 270,000	$ 272,415
Overtime	5,000	5,000	3,055
Longevity pay	3,000	3,000	4,477
Deferred compensation	3,000	3,000	2,872
FICA	20,000	20,000	20,159
IMRF	23,000	23,000	23,397
Insurance buyout	3,000	3,000	3,000
Health insurance	86,000	86,000	81,801
Life insurance	500	500	420
Unemployment insurance	500	500	465
Total salaries and benefits	414,000	414,000	412,061
Commodities and services			
Travel	500	500	434
School of instruction	500	500	347
Memberships	1,000	1,000	913
Maintenance - equipment	8,000	8,000	7,173
Postage	14,000	14,000	12,700
In-house copies	3,000	3,000	1,599
Vital records	2,500	2,500	2,031
Total commodities and services	29,500	29,500	25,197

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County clerk and recorder (Continued)			
Supplies and materials			
Supplies	$ 8,500	$ 8,500	$ 8,315
Total supplies and materials	8,500	8,500	8,315
Total county clerk and recorder	$ 452,000	$ 452,000	$ 445,573
Regional superintendent of schools			
Salaries and benefits			
Salaries	$ 48,000	$ 48,000	$ 57,280
Longevity pay	-	-	10
FICA	3,000	3,000	4,320
IMRF	2,400	2,400	3,519
Health insurance	28,200	28,200	6,304
Life insurance	100	100	71
Unemployment insurance	300	300	300
Total salaries and benefits	82,000	82,000	71,804
Commodities and services			
Travel	9,000	9,000	5,314
Memberships	2,500	2,500	2,500
Postage	1,000	1,000	600
Telephone	2,800	2,800	1,500
Rental of space	11,500	11,500	11,500
Rental of equipment	1,000	1,000	4,067
Total commodities and services	27,800	27,800	25,481
Supplies and materials			
Supplies	5,200	5,200	2,909
Total supplies and materials	5,200	5,200	2,909
Total regional superintendent of schools	$ 115,000	$ 115,000	$ 100,194
Treasurer			
Salaries and benefits			
Salaries	$ 199,000	$ 199,000	$ 199,171
Overtime	1,500	1,500	762
Longevity pay	3,000	3,000	3,150
Deferred compensation	3,000	3,000	2,872
FICA	15,500	15,500	15,148
IMRF	17,500	17,500	17,196
Insurance buyout	3,000	3,000	3,000
Health insurance	47,000	47,000	39,528
Life insurance	400	400	284
HSA benefit	1,800	1,800	5,796
Unemployment insurance	300	300	300
Total salaries and benefits	292,000	292,000	287,207
Commodities and services			
Travel	1,000	1,000	1,019
Registrations	500	500	526
Public notices	2,700	2,700	1,606

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services (Continued)			
Memberships	$ 800	$ 800	$ 795
Maintenance - equipment	200	200	264
Postage	22,000	22,000	18,459
In-house copies	500	500	470
Commercial services	6,800	6,800	6,779
Data processing services	300	300	300
Total commodities and services	34,800	34,800	30,218
Supplies and materials			
Supplies	4,000	4,000	5,596
Periodicals and subscriptions	600	600	587
Total supplies and materials	4,600	4,600	6,183
Total treasurer	$ 331,400	$ 331,400	$ 323,608
Supervisor of assessments			
Salaries and benefits			
Salaries	$ 303,000	$ 303,000	$ 282,644
Boards and commissions	34,000	34,000	33,195
Seasonal	-	-	1,710
Overtime	1,000	1,000	504
Longevity pay	6,000	6,000	5,603
Deferred compensation	4,000	4,000	3,473
FICA	26,000	26,000	24,088
IMRF	25,000	25,000	23,522
Insurance buyout	3,000	3,000	3,000
Health insurance	49,000	49,000	37,854
Life insurance	300	300	266
Unemployment insurance	700	700	855
Total salaries and benefits	452,000	452,000	416,714
Commodities and services			
Travel	800	800	44
State required training	2,900	2,900	4,371
School of instruction	100	100	31
Public notices	42,900	42,900	41,221
Memberships	600	600	490
Postage	9,900	9,900	5,955
In-house copies	1,800	1,800	579
Per diem and expenses	1,200	1,200	984
Commercial services	200	200	978
Professional services	4,600	4,600	1,148
Total commodities and services	65,000	65,000	55,801
Supplies and materials			
Supplies	4,200	4,200	3,956
Mapping supplies	700	700	734
Total supplies and materials	4,900	4,900	4,690
Total supervisor of assessments	$ 521,900	$ 521,900	$ 477,205

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections			
Salaries and benefits			
Salaries	$ 90,000	$ 90,600	$ 90,732
Overtime	4,000	4,000	4,055
Premium holiday	4,000	-	-
Longevity pay	-	4,000	4,068
FICA	7,000	7,000	7,272
IMRF	8,000	8,000	8,041
Insurance buyout	3,000	3,000	3,000
Health insurance	21,000	21,000	20,448
Life insurance	500	500	213
Unemployment insurance	500	500	484
Total salaries and benefits	138,000	138,600	138,313
Commodities and services			
Travel	500	500	192
Public notices	27,000	27,000	24,373
Maintenance - software	26,000	26,000	25,407
Maintenance - equipment	26,000	26,000	24,128
Professional services	94,000	110,000	133,445
Early voting expenses	9,000	9,000	8,696
Postage	22,000	21,400	6,071
In-house copies	500	500	159
Per diem and expenses	59,000	59,000	61,726
Commercial services	15,000	15,000	10,844
Data processing services	3,000	3,000	2,787
Total commodities and services	282,000	297,400	297,828
Supplies and materials			
Supplies	18,000	18,000	17,164
Total supplies	18,000	18,000	17,164
Total elections	$ 438,000	$ 454,000	$ 453,305
Planning and zoning			
Salaries and benefits			
Salaries	$ 311,000	$ 296,000	$ 294,052
Overtime	1,000	1,000	578
Longevity pay	3,000	3,000	2,842
Deferred compensation	3,000	3,000	3,186
FICA	25,000	25,000	23,028
IMRF	26,000	26,000	24,328
Insurance buyout	12,000	12,000	12,000
Health insurance	20,000	20,000	18,576
Life insurance	400	400	355
Unemployment insurance	600	600	500
Total salaries and benefits	402,000	387,000	379,445
Commodities and services			
Travel	2,300	2,300	2,307
School of instruction	2,000	2,000	663
Public notices	3,000	3,000	1,740
Memberships	1,800	1,800	1,083

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Commodities and services (Continued)			
Maintenance - vehicles	$ 500	$ 500	$ 1,982
Postage	1,100	1,100	223
In-house copies	500	500	119
Telephone	1,000	1,000	854
Professional services	4,800	19,800	19,264
Zoning officer	6,800	6,800	5,350
Mileage - boards	400	400	225
Total commodities and services	24,200	39,200	33,810
Supplies and materials			
Supplies	4,800	4,800	3,384
Fuels and lubricants	1,000	1,000	1,929
Total supplies and materials	5,800	5,800	5,313
Total planning and zoning	$ 432,000	$ 432,000	$ 418,568
Information management office			
Salaries and benefits			
Salaries	$ 590,000	$ 590,000	$ 569,958
Overtime	17,000	17,000	12,406
On call	6,000	6,000	10,548
Longevity pay	9,000	9,000	8,454
Deferred compensation	3,000	3,000	2,925
FICA	46,000	46,000	44,211
IMRF	51,000	51,000	48,917
Insurance buyout	9,000	9,000	9,000
HSA benefit	7,000	7,000	3,324
Health insurance	95,000	95,000	95,724
Life insurance	1,000	1,000	567
Unemployment insurance	1,000	1,000	800
Total salaries and benefits	835,000	835,000	806,834
Capital improvements			
Office furniture and small equipment	500	500	246
Computer equipment	1,500	1,500	1,240
Total capital improvements	2,000	2,000	1,486
Commodities and services			
Travel	500	500	429
School of instruction	2,000	2,000	515
Mileage	500	500	173
Memberships	900	900	1,174
Maintenance - software	11,800	11,800	10,104
Postage	100	100	55
In-house copies	200	200	207
Telephone	40,000	40,000	28,482
Professional services	9,000	9,000	-
Commercial services	1,000	1,000	977
Software acquisition	3,000	3,000	778
Total commodities and services	69,000	69,000	42,894

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials			
Supplies	$ 1,500	$ 1,500	$ 1,201
Technical supplies	5,000	5,000	5,104
Periodicals and subscriptions	100	100	80
Total supplies and materials	6,600	6,600	6,385
Total information management office	$ 912,600	$ 912,600	$ 857,599
Other			
Salaries and benefits			
Salaries	$ 174,400	$ -	$ -
Total salaries and benefits	174,400	-	-
Commodities and services			
Public notices	1,000	1,000	5,362
Meetings	1,000	1,000	205
Memberships	3,000	3,000	1,350
Maintenance - equipment	500	500	-
Maintenance - building	1,000	1,000	108
Special programs	1,000	1,000	-
Property tax payment	1,500	1,500	1,434
CASA	22,000	22,000	-
Convention and visitor's bureau	15,000	15,000	15,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Cemetery maintenance	2,000	2,000	650
Legislative program	1,000	1,000	-
Commercial services	1,000	1,000	1,868
Professional services	114,000	114,000	131,485
Judgments	1,000	1,000	-
Data processing services	57,000	57,000	56,669
Soil conservation match	28,000	28,000	28,000
Americans with disabilities	4,000	4,000	-
Special care and treatment	125,000	60,000	-
Total commodities and services	456,000	391,000	319,131
Supplies and materials			
Supplies	500	500	180
Total supplies and materials	500	500	180
Total other	$ 630,900	$ 391,500	$ 319,311
Facilities management			
Salaries and benefits			
Salaries	$ 442,000	$ 442,000	$ 409,197
Seasonal	10,000	10,000	5,519
Worker's compensation insurance	-	-	21,723
Overtime	28,000	28,000	31,004
On call	9,000	9,000	8,874
Longevity pay	7,000	7,000	5,332
Deferred compensation	4,000	4,000	3,604

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Salaries and benefits (Continued)			
FICA	$ 37,000	$ 37,000	$ 32,970
IMRF	37,000	37,000	34,368
Insurance buyout	6,000	6,000	3,000
Health insurance	85,000	85,000	91,971
Life insurance	1,000	1,000	638
HSA benefit	3,000	3,000	2,472
Unemployment insurance	1,000	1,000	1,256
Total salaries and benefits	670,000	670,000	651,928
Capital improvements			
Landscaping	15,000	15,000	10,215
Americans with disability	5,000	5,000	4,000
Building security	10,000	10,000	12,858
Office furniture and small equipment	2,500	2,500	132
Computer equipment	1,000	1,000	279
Concrete replacement and repairs	10,000	10,000	9,000
General painting	10,000	10,000	1,803
Energy greening	10,000	10,000	-
Total capital improvements	63,500	63,500	38,287
Commodities and services			
Travel	500	500	-
Mileage - employee	500	500	-
Training	4,000	4,000	-
Memberships	600	600	294
Maintenance - equipment	118,000	118,000	106,901
Maintenance - vehicles	3,000	3,000	4,001
Maintenance - building	90,000	90,000	87,805
Rent - equipment	2,500	2,500	2,361
Leased equipment	31,000	31,000	22,892
Utilities	290,000	290,000	270,402
Telephone	8,000	8,000	8,577
Commercial services	150,000	130,000	118,668
Total commodities and services	698,100	678,100	621,901
Supplies and materials			
Supplies	1,000	1,000	557
Postage	500	500	272
Copy machine supplies	500	500	-
Printing supplies	1,000	1,000	919
Stock paper	41,000	41,000	31,347
Books and subscriptions	300	300	-
Winter maintenance	11,000	11,000	6,449
Janitorial	25,000	25,000	27,178
Clothing	3,600	3,600	1,768
Fuel	8,500	8,500	8,175
Total supplies and materials	92,400	92,400	76,665
Total facilities management	$ 1,524,000	$ 1,504,000	$ 1,388,781

(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, 2019

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Salaries and benefits			
Salaries	$ 13,500	$ 13,500	$ 9,926
Seasonal	4,000	4,000	-
Longevity pay	400	400	237
FICA	1,400	1,400	778
Unemployment insurance	200	200	100
Total salaries and benefits	19,500	19,500	11,041
Commodities and services			
Meetings	200	200	428
Maintenance - equipment	6,000	6,000	4,663
Maintenance - building	8,000	8,000	5,574
Maintenance - grounds	1,000	4,000	4,119
Maintenance - HVAC	3,000	16,000	15,661
Electricity	42,000	46,000	45,322
Telephone	1,200	1,200	1,156
Garbage	4,000	4,000	4,233
Water and sewer	1,300	1,300	1,146
Commercial services	4,300	4,300	3,886
Janitorial contract	4,500	4,500	4,500
Total commodities and services	75,500	95,500	90,688
Supplies and materials			
Janitorial supplies	2,500	2,500	2,341
Winter maintenance	1,500	1,500	3,319
Fuel	1,000	1,000	576
Total supplies and materials	5,000	5,000	6,236
Total community outreach building	$ 100,000	$ 120,000	$ 107,965
PUBLIC SAFETY			
Circuit clerk			
Salaries and benefits			
Salaries	$ 751,000	$ 751,000	$ 765,520
Overtime	4,000	4,000	2,506
Longevity pay	21,000	21,000	17,327
Deferred compensation	6,000	6,000	5,432
FICA	58,000	58,000	58,155
IMRF	64,000	64,000	64,442
Insurance buyout	24,000	24,000	21,051
HSA benefit	2,000	2,000	2,220
Health insurance	172,000	172,000	166,136
Life insurance	2,000	2,000	1,259
Unemployment insurance	2,000	2,000	1,880
Total salaries and benefits	1,106,000	1,106,000	1,105,928
Commodities and services			
Travel	8,000	8,000	3,919
Public notices	1,000	1,000	-
Memberships	1,500	1,500	505
Telephone	2,000	2,000	1,575
Commercial services	10,300	10,300	248

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit clerk (Continued)			
Commodities and services (Continued)			
Professional services	$ 2,500	$ 2,500	$ 84
Postage	16,000	16,000	13,162
In-house copies	14,500	14,500	8,382
Total commodities and services	55,800	55,800	27,875
Supplies and materials			
Supplies	28,000	28,000	25,753
Periodicals and subscriptions	500	500	441
Total supplies and materials	28,500	28,500	26,194
Total circuit clerk	$ 1,190,300	$ 1,190,300	$ 1,159,997
Judiciary			
Salaries and benefits			
Salaries	$ 374,000	$ 315,000	$ 314,383
Overtime	500	500	-
Longevity pay	3,000	2,000	1,999
FICA	27,000	24,000	23,140
IMRF	21,000	16,000	15,676
Insurance buyout	6,000	6,000	6,000
Health insurance	60,000	60,000	54,140
Life insurance	600	600	414
HSA benefit	-	-	412
Unemployment insurance	1,900	1,900	1,888
Total salaries and benefits	494,000	426,000	418,052
Capital improvements			
Office furniture and equipment	-	3,000	1,841
Total capital improvements	-	3,000	1,841
Commodities and services			
Travel	3,400	3,400	4,219
Meetings	1,300	1,300	814
Memberships	5,600	5,600	5,960
Legal transcripts	20,000	20,000	14,620
Appointed attorneys	21,000	21,000	36,371
Telephone	400	400	-
Professional services	24,000	76,000	51,075
Interpretation services	16,000	71,000	80,178
Total commodities and services	91,700	198,700	193,237
Supplies and materials			
Postage	500	500	133
In-house copies	600	600	279
Supplies	6,000	6,000	4,125
Clothing	1,200	1,200	1,221
Total supplies and materials	8,300	8,300	5,758
Total judiciary	$ 594,000	$ 636,000	$ 618,888

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services			
Salaries and benefits			
Salaries	$ 1,086,000	$ 1,086,000	$ 1,012,368
Longevity pay	4,000	4,000	3,734
FICA	82,000	82,000	73,919
IMRF	88,000	88,000	82,256
SLEP	1,000	1,000	18
Insurance buyout	30,000	30,000	15,000
HSA benefit	3,000	3,000	4,017
Health insurance	157,000	157,000	158,547
Life insurance	2,000	2,000	1,401
Unemployment insurance	2,000	2,000	2,463
Total salaries and benefits	1,455,000	1,455,000	1,353,723
Commodities and services			
Maintenance - equipment	2,000	2,000	686
Special programs	2,000	2,000	1,450
Medical expense	500	500	575
Professional services	4,000	4,000	1,315
Commercial services	2,000	2,000	1,641
Detention space	120,000	120,000	74,640
Total commodities and services	130,500	130,500	80,307
Supplies and materials			
Postage	3,000	3,000	1,753
In-house copies	2,000	2,000	809
Supplies	6,000	6,000	3,563
Total supplies and materials	11,000	11,000	6,125
Total court services	$ 1,596,500	$ 1,596,500	$ 1,440,155
Jury commission			
Salaries and benefits			
Salaries	$ 16,000	$ 16,000	$ 16,237
Boards and commissions	7,500	7,500	7,500
FICA	2,000	2,000	1,806
IMRF	1,400	1,400	1,310
Unemployment insurance	100	100	100
Total salaries and benefits	27,000	27,000	26,953
Commodities and services			
Mileage	500	500	-
Maintenance - equipment	200	200	-
Jurors' fees and expenses	104,000	104,000	101,251
Total commodities and services	104,700	104,700	101,251
Supplies and materials			
Postage	4,000	4,000	6,421
In-house copies	1,400	1,400	256
Supplies	1,000	1,000	1,356
Total supplies and materials	6,400	6,400	8,033
Total jury commission	$ 138,100	$ 138,100	$ 136,237

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner			
Salaries and benefits			
Salaries	$ 74,000	$ 74,000	$ 73,843
Part-time	47,400	47,400	47,400
Longevity pay	500	500	510
Deferred compensation	2,000	2,000	1,984
FICA	9,300	9,300	9,078
IMRF	7,000	6,500	6,484
Health insurance	33,000	32,000	31,923
Life insurance	200	200	89
Unemployment insurance	600	600	473
Total salaries and benefits	174,000	172,500	171,784
Capital improvements			
Public safety grant expenditures	-	1,500	1,440
Total capital improvements	-	1,500	1,440
Commodities and services			
Travel	7,000	7,000	4,262
School of instruction	1,500	1,500	725
Memberships	900	900	145
Maintenance - equipment	300	300	45
Maintenance - vehicles	700	700	-
Telephone	4,000	4,000	4,280
Commercial services	300	300	-
Professional services	74,000	84,000	85,136
Total commodities and services	88,700	98,700	94,593
Supplies and materials			
Postage	200	200	206
In-house copies	100	100	30
Supplies	5,200	5,200	8,466
Clothing	500	500	702
Periodicals and subscriptions	500	500	-
Fuels and lubricants	1,500	1,500	68
Total supplies and materials	8,000	8,000	9,472
Total coroner	$ 270,700	$ 280,700	$ 277,289
Sheriff			
Salaries and benefits			
Salaries	$ 3,643,000	$ 3,643,000	$ 3,637,232
Overtime	250,000	305,000	371,613
On call	17,000	17,000	18,523
Supervisory differential	4,000	4,000	5,299
Premium holiday	34,000	34,000	26,706
Training pay	4,000	4,000	4,467
Continuing education	25,000	25,000	21,466
Longevity pay	52,000	52,000	46,243
Deferred compensation	4,000	4,000	4,070
PHO contingency	5,000	5,000	-
FICA	298,000	298,000	298,644
IMRF	18,000	18,000	18,751
SLEP	648,000	648,000	635,920

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Salaries and benefits (Continued)			
Insurance buyout	$ 39,000	$ 39,000	$ 39,000
HSA benefit	12,000	12,000	19,350
Health insurance	609,000	609,000	559,294
Life insurance	4,000	4,000	3,085
Unemployment insurance	5,000	5,000	4,672
Total salaries and benefits	5,671,000	5,726,000	5,714,335
Capital improvements			
Other equipment	1,500	1,500	1,268
Office furniture and small equipment	7,000	8,000	7,288
Total capital improvements	8,500	9,500	8,556
Commodities and services			
Travel	5,000	5,000	6,505
School of instruction	18,100	18,100	9,059
Public notices	100	100	-
Memberships	1,600	1,600	1,545
Maintenance - vehicles	70,000	70,000	93,971
Maintenance - equipment	43,000	43,000	39,632
Telephone	15,000	15,000	18,563
Meetings - host expenses	800	800	239
Training	1,000	1,000	3,935
Internal training program	9,000	9,000	513
Investigation	8,000	8,000	6,375
Total commodities and services	171,600	171,600	180,337
Supplies and materials			
Postage	8,500	8,500	6,237
In-house copies	4,000	4,000	2,249
K-9	3,000	3,000	3,441
Supplies	12,000	12,000	8,862
Firearm supplies	10,500	10,500	11,890
Police supplies	18,000	18,000	10,877
Fuels and lubricants	98,000	98,000	110,309
Clothing	48,900	48,900	38,350
Indirect cost expense	-	-	1,168
Total supplies and materials	202,900	202,900	193,383
Total sheriff	$ 6,054,000	$ 6,110,000	$ 6,096,611
Sheriff's auxiliary			
Commodities and services			
Maintenance - equipment	$ 1,500	$ 1,500	$ 1,879
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	3,500	3,500	3,879
Supplies and materials			
Police supplies	3,000	3,000	2,778
Clothing	1,500	1,500	-
Total supplies and materials	4,500	4,500	2,778
Total sheriff's auxiliary	$ 8,000	$ 8,000	$ 6,657

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	$ 3,500	$ 3,500	$ 2,100
FICA	500	500	161
Total salaries and benefits	4,000	4,000	2,261
Commodities and services			
Public notices	5,500	6,500	6,290
Professional services	15,200	21,200	19,736
Meetings	200	200	32
Per diem and expenses	100	1,100	322
Total commodities and services	21,000	29,000	26,380
Total sheriff's merit commission	$ 25,000	$ 33,000	$ 28,641
Sheriff's communication			
Salaries and benefits			
Salaries	$ 1,645,000	$ 1,640,000	$ 1,590,510
Special events	-	-	4,921
Overtime	58,000	58,000	134,113
On call	2,000	2,000	200
Supervisory differential	3,000	3,000	3,085
Premium holiday	24,000	24,000	21,382
Training pay	3,000	3,000	3,027
Education pay	6,000	6,000	8,114
Longevity pay	23,000	23,000	20,999
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	130,000	130,000	127,888
IMRF	20,000	20,000	17,207
SLEP	273,000	273,000	269,696
Insurance buyout	21,000	21,000	21,000
Health insurance	340,000	290,000	285,833
Life insurance	2,000	2,000	1,596
HSA benefit	1,000	1,000	1,339
Unemployment insurance	3,000	3,000	2,502
Insurance premiums	22,000	22,000	22,000
Total salaries and benefits	2,606,000	2,551,000	2,535,412
Capital improvements			
Office furniture and small equipment	3,500	2,500	-
Total capital improvements	3,500	2,500	-
Commodities and services			
Travel	1,200	1,200	1,075
School of instruction	3,900	3,900	1,170
Memberships	200	200	115
Maintenance - software	81,000	81,000	79,018
Maintenance - equipment	10,000	10,000	6,583
Space/maintenance	2,000	4,000	7,571
Telephone	17,000	21,000	24,555
Total commodities and services	115,300	121,300	120,087

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Supplies and materials			
Supplies	$ 8,000	$ 8,000	$ 5,677
Janitorial supplies	100	100	-
Police supplies	500	500	454
Periodicals and subscriptions	200	200	-
Clothing	7,000	7,000	8,132
Total supplies and materials	15,800	15,800	14,263
Total sheriff's communication	$ 2,740,600	$ 2,690,600	$ 2,669,762
Radio communication system			
Commodities and services			
Maintenance	$ -	$ 2,000	$ 992
Electricity	-	4,000	3,429
Insurance	-	6,000	5,059
Total commodities and services	-	12,000	9,480
Total radio communication system	$ -	$ 12,000	$ 9,480
Sheriff's corrections			
Salaries and benefits			
Salaries	$ 2,706,000	$ 2,706,000	$ 2,553,230
Salaries - Sheriff special event	-	-	6,827
Workers' compensation insurance	-	-	29,609
Overtime	63,000	437,400	533,754
On call	3,000	3,000	1,863
Supervisory differential	2,000	2,000	3,871
Premium holiday	23,000	23,000	33,409
Training pay	2,000	2,000	8,267
Education pay	15,000	15,000	20,735
Longevity pay	26,000	26,000	25,936
FICA	209,000	209,000	230,967
IMRF	11,000	11,000	9,548
SLEP	475,000	475,000	473,218
Insurance buyout	33,000	33,000	24,000
Health insurance	446,000	446,000	423,934
Life insurance	3,000	3,000	2,275
HSA benefit	12,000	12,000	9,684
Unemployment insurance	4,000	4,000	4,655
Total salaries and benefits	4,033,000	4,407,400	4,395,782
Capital improvements			
Office furniture and small equipment	2,000	2,000	1,440
Other equipment	8,000	8,000	6,564
Total capital improvements	10,000	10,000	8,004
Commodities and services			
Travel	1,500	1,500	2,372
Training	3,000	3,000	76
School of instruction	6,000	6,000	3,400
Memberships	400	400	385

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services (Continued)			
Maintenance - equipment	$ 24,300	$ 24,300	$ 25,800
In-house copies	2,000	2,000	1,064
Internal training program	8,000	8,000	7,768
Professional services	45,000	45,000	42,231
Prisoner transportation	4,000	4,000	20,134
Detention space	3,000	3,000	810
Electronic monitoring	85,000	85,000	102,957
Medical expense	240,000	240,000	241,179
Arrestee medical costs	1,000	1,000	60
Total commodities and services	423,200	423,200	448,236
Supplies and materials			
Supplies	11,000	11,000	9,365
Janitorial supplies	22,000	22,000	23,940
Inmate supplies	15,000	15,000	14,123
Police supplies	1,500	1,500	6,832
Books and subscriptions	200	200	-
Clothing	25,000	25,000	19,696
Food program	430,000	404,000	373,462
Total supplies and materials	504,700	478,700	447,418
Total sheriff's corrections	$ 4,970,900	$ 5,319,300	$ 5,299,440
State's attorney			
Salaries and benefits			
Salaries	$ 1,285,000	$ 1,285,000	$ 1,254,962
Pass through payments	-	-	2,068
Overtime	3,000	3,000	-
Longevity pay	5,000	5,000	4,318
FICA	95,000	95,000	92,630
IMRF	105,000	105,000	101,571
Insurance buyout	33,000	33,000	30,000
Health insurance	178,000	158,000	140,858
Life insurance	2,000	2,000	1,424
HSA benefit	5,000	5,000	7,810
Unemployment insurance	3,000	3,000	2,403
Total salaries and benefits	1,714,000	1,694,000	1,638,044
Commodities and services			
Travel	7,500	7,500	10,834
School of instruction	4,200	4,200	7,578
Meetings - host expenses	200	200	372
Memberships	5,000	5,000	1,020
Witness fees	7,000	7,000	3,063
Public notices	3,000	3,000	3,299
Postage	4,400	4,400	5,532
In-house copies	6,500	6,500	8,154
Telephone	500	500	876
Legal transcripts	7,000	7,000	6,791
Copier leases	2,000	2,000	1,469
Grand jury transcripts	5,100	5,100	2,723
Professional services	7,500	19,500	19,429

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Commercial services	$ 2,000	$ 2,000	$ -
State appellate service	24,000	24,000	24,000
Shipping	600	600	563
In-house supplies	1,500	1,500	-
Grand jury expense	5,000	5,000	5,958
Total commodities and services	93,000	105,000	101,661
Supplies and materials			
Supplies	9,800	17,800	17,285
Periodicals and subscriptions	2,000	2,000	859
Total supplies and materials	11,800	19,800	18,144
Total state's attorney	$ 1,818,800	$ 1,818,800	$ 1,757,849
Public defender			
Salaries and benefits			
Salaries	$ 754,000	$ 754,000	$ 733,227
On call	10,000	10,000	7,950
Longevity pay	6,000	6,000	5,990
FICA	56,000	56,000	54,630
IMRF	63,000	63,000	61,672
Insurance buyout	18,000	18,000	12,000
HSA benefit	2,000	2,000	2,266
Health insurance	84,000	84,000	77,772
Life insurance	1,000	1,000	756
Unemployment insurance	1,000	1,000	1,214
Total salaries and benefits	995,000	995,000	957,477
Commodities and services			
Travel	2,500	2,500	260
State required travel	2,200	2,200	-
School of instruction	2,000	2,000	3,382
Mileage	1,500	1,500	1,030
Meetings	500	500	-
Memberships	7,000	7,000	5,928
Telephone	500	500	-
Postage	1,200	1,200	798
In-house copies	2,200	2,200	1,451
Witness fees	800	800	-
Legal transcripts	3,000	3,000	2,960
Professional services	24,000	24,000	16,938
Commercial services	1,500	1,500	372
Total commodities and services	48,900	48,900	33,119
Supplies and materials			
Supplies	7,000	7,000	8,125
Periodicals and subscriptions	6,000	6,000	8,871
Total supplies and materials	13,000	13,000	16,996
Total public defender	$ 1,056,900	$ 1,056,900	$ 1,007,592

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Salaries and benefits			
Salaries	$ 80,000	$ 80,000	$ 79,788
Longevity pay	1,500	1,500	1,529
FICA	6,000	6,000	5,600
IMRF	7,000	7,000	6,806
Health insurance	14,300	14,300	13,689
Life insurance	100	100	53
Unemployment insurance	100	100	75
Total salaries and benefits	109,000	109,000	107,540
Capital improvements			
Other equipment	10,000	10,000	9,484
Total capital improvements	10,000	10,000	9,484
Commodities and services			
Travel	1,000	1,000	313
School of instruction	500	500	366
Memberships	100	100	-
Maintenance - equipment	300	300	-
Maintenance - vehicles	1,000	1,000	874
Rental of equipment	7,200	7,200	7,615
Postage	100	100	8
In-house copies	200	200	153
Internet	15,000	15,000	15,000
Telephone	500	500	-
Total commodities and services	25,900	25,900	24,329
Supplies and materials			
Supplies	3,300	3,300	3,010
Periodicals and subscriptions	500	500	-
Fuels and lubricants	2,900	2,900	2,001
Total supplies and materials	6,700	6,700	5,011
Total emergency services	$ 151,600	$ 151,600	$ 146,364
Local emergency plan commission			
Salaries and benefits			
Part-time	$ 11,000	$ 11,000	$ 9,204
FICA	900	900	563
Unemployment insurance	100	100	74
Total salaries and benefits	12,000	12,000	9,841
Total local emergency plan commission	$ 12,000	$ 12,000	$ 9,841
Facilities mangement - jail expansion			
Commodities and services			
Maintenance - equipment	$ 65,000	$ 65,000	$ 45,459
Maintenance - building	40,000	40,000	7,099
Maintenance - grounds	4,000	4,000	-
Maintenance - HVAC	15,000	15,000	-
Rent - equipment	3,500	3,500	-

(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, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Facilities mangement - jail expansion (Continued)			
Commodities and services (Continued)			
Leased equipment	$ 3,000	$ 3,000	$ -
Electricity	120,000	120,000	81,760
Gas	50,000	50,000	26,400
Telephone	2,500	2,500	2,689
Garbage	15,000	15,000	5,634
Water and sewer	30,000	30,000	22,651
Commercial services	6,000	6,000	14,237
Janitorial contract	20,000	20,000	20,108
Total commodities and services	374,000	374,000	226,037
Supplies and materials			
Copies	1,000	1,000	-
Stock paper	3,000	3,000	-
Janitorial supplies	5,000	5,000	614
Winter maintenance	3,000	3,000	1,050
Fuel	14,000	14,000	1,656
Total supplies and materials	26,000	26,000	3,320
Total facilities mangement - jail expansion	$ 400,000	$ 400,000	$ 229,357
HEALTH AND WELFARE			
Public health			
Commodities and services			
Meetings	$ 300	$ 300	$ -
Maintenance - equipment	5,000	5,000	6,173
Maintenance - building	16,000	16,000	12,957
Maintenance - grounds	2,500	2,500	1,641
Maintenance - HVAC	17,000	17,000	13,442
Electricity	57,000	57,000	54,395
Gas	16,000	16,000	16,088
Garbage	4,200	4,200	5,191
Water and sewer	3,300	3,300	2,526
Commercial services	4,000	4,000	3,338
Janitorial contract	31,000	31,000	30,192
Total commodities and services	156,300	156,300	145,943
Supplies and materials			
Janitorial supplies	6,000	6,000	4,192
Winter maintenance	5,000	5,000	5,765
Fuel	500	500	339
Miscellaneous	200	200	-
Total supplies and materials	11,700	11,700	10,296
Total public health	$ 168,000	$ 168,000	$ 156,239

(See independent auditor's report.)

NONMAJOR
GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 23,629,635	$ 4,106,017	$ 11,239,186	$ 38,974,838
Receivables				
Property taxes	7,612,000	-	-	7,612,000
Accounts	297,485	-	243,046	540,531
Accrued interest	77,955	3,291	25,962	107,208
Other	2,704	-	13,454	16,158
Other asset	104,064	-	-	104,064
Prepaid items	150,295	-	1,450	151,745
Due from other funds	341,639	-	260,631	602,270
Due from other governments	1,435,490	-	411,456	1,846,946
Advances to other funds	3,600,000	-	3,300,000	6,900,000
TOTAL ASSETS	$ 37,251,267	$ 4,109,308	$ 15,495,185	$ 56,855,760
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 2,886,026	800	$ 46,849	$ 2,933,675
Retainage payable	-	-	119,606	119,606
Accrued payroll	173,362	-	1,181	174,543
Unearned revenue	366,460	-	-	366,460
Due to others	-	-	86,950	86,950
Due to other funds	520,289	-	221,446	741,735
Advances from other funds	-	-	3,100,000	3,100,000
Total liabilities	3,946,137	800	3,576,032	7,522,969
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	7,612,000	-	-	7,612,000
Total deferred inflows of resources	7,612,000	-	-	7,612,000
Total liabilities and deferred inflows of resources	11,558,137	800	3,576,032	15,134,969
FUND BALANCES				
Nonspendable - prepaid items	150,295	-	1,450	151,745
Restricted for debt service	-	4,108,508	-	4,108,508
Restricted for retirement	627,050	-	-	627,050
Restricted for public buildings	5,387,384	-	-	5,387,384
Restricted for micrographics	46,898	-	-	46,898
Restricted for tax sale automation	200,297	-	-	200,297
Restricted for history room	33,514	-	-	33,514
Restricted for fiber optic network	1,307,626	-	-	1,307,626
Restricted for transportation grant	2,043	-	-	2,043
Restricted for judiciary activities	1,947,202	-	-	1,947,202
Restricted for police activities	526,976	-	-	526,976
Restricted for highways and streets	9,330,328	-	-	9,330,328
Restricted for health and welfare	6,133,517	-	-	6,133,517
Restricted for jail expansion	-	-	420,775	420,775
Unrestricted				
Assigned for capital purposes	-	-	13,211,407	13,211,407
Assigned for bike paths	-	-	125,000	125,000
Unassigned (deficit)	-	-	(1,839,479)	(1,839,479)
Total fund balances	25,693,130	4,108,508	11,919,153	41,720,791
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 37,251,267	$ 4,109,308	$ 15,495,185	$ 56,855,760

(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, 2019

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$ 7,269,507	$ -	$ -	$ 7,269,507
Licenses and permits	635,662	-	-	635,662
Intergovernmental	6,362,374	1,284,659	973,026	8,620,059
Charges for services	2,515,037	-	2,721,070	5,236,107
Fines and forfeits	312,805	-	-	312,805
Investment income	612,650	77,672	364,819	1,055,141
Miscellaneous	79,649	-	2,743	82,392
Total revenues	17,787,684	1,362,331	4,061,658	23,211,673
EXPENDITURES				
Current				
General government	2,246,591	16,271	92,187	2,355,049
Public safety	2,285,302	-	48,373	2,333,675
Highways and streets	6,748,023	-	-	6,748,023
Health and welfare	7,144,827	-	92,877	7,237,704
Debt service				
Principal	-	745,000	-	745,000
Interest and fiscal charges	-	1,734,940	-	1,734,940
Capital outlay	-	-	3,090,356	3,090,356
Total expenditures	18,424,743	2,496,211	3,323,793	24,244,747
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(637,059)	(1,133,880)	737,865	(1,033,074)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	21,477	-	28,632	50,109
Transfers in	1,271,089	1,584,356	1,927,764	4,783,209
Transfers (out)	(1,406,360)	-	(3,505,131)	(4,911,491)
Total other financing sources (uses)	(113,794)	1,584,356	(1,548,735)	(78,173)
NET CHANGE IN FUND BALANCES	(750,853)	450,476	(810,870)	(1,111,247)
FUND BALANCES, JANUARY 1, 2019	26,443,983	3,658,032	12,730,023	42,832,038
FUND BALANCES, DECEMBER 31, 2019	$ 25,693,130	$ 4,108,508	$ 11,919,153	$ 41,720,791

(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 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.**

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.**

- **Treatment Courts Fund - to account for revenues and expenditures restricted for programs and management of the Drug Court. The Treatment Courts Fund is comprised of three departments – the drug court department (fee funded), sober living home department (fee funded) and mental health court (grant funded).**

- **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, administrative tow fees 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.**

- **Court Appointed Special Advocates (CASA) Fund - to account for revenues restricted to recruit, train and manage CASA volunteers who advocate for the best interests of abused and neglected children in court. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.**

HIGHWAYS AND STREETS GROUP

- **Highway Fund - to account for property taxes and intergovernmental revenues restricted to the administration, building and maintenance of County roads.**

- **Engineering Fund - to account for revenues restricted to providing engineering services for the County's and 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.**

- **DSATS Transportation Fund - to account for revenues restricted to activities of the joint planning organization known as the DeKalb Sycamore Area Transportation Study (DSATS) as the Metropolitan Planning Organization (MPO) for the DeKalb Illinois Metropolitan Area. Financing is provided by Federal and State grants.**

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.**

SPECIAL REVENUE FUNDS (Continued)

HEALTH AND WELFARE GROUP (Continued)

- **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.**

- **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 to 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, 2019

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
ASSETS					
Cash and investments	$ 5,687,332	$ 2,339,987	$ 10,005,994	$ 5,596,322	$ 23,629,635
Receivables					
Property taxes	117,000	-	3,427,000	4,068,000	7,612,000
Accounts	92,045	131,755	10,805	62,880	297,485
Accrued interest	37,694	8,175	18,588	13,498	77,955
Other	-	-	-	2,704	2,704
Other asset	104,064	-	-	-	104,064
Prepaid items	1,575	68,461	34,339	45,920	150,295
Due from other funds	923	14,757	325,571	388	341,639
Due from other governments	155,428	242,325	629,033	408,704	1,435,490
Advances to other funds	2,100,000	-	1,000,000	500,000	3,600,000
TOTAL ASSETS	$ 8,296,061	$ 2,805,460	$ 15,451,330	$ 10,698,416	$ 37,251,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ 388,371	$ 75,307	$ 2,244,498	$ 177,850	$ 2,886,026
Accrued payroll	3,123	33,520	44,308	92,411	173,362
Unearned revenue	141,379	-	45,286	179,795	366,460
Due to other funds	39,801	153,994	325,571	923	520,289
Total liabilities	572,674	262,821	2,659,663	450,979	3,946,137
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	117,000	-	3,427,000	4,068,000	7,612,000
Total deferred inflows of resources	117,000	-	3,427,000	4,068,000	7,612,000
Total liabilities and deferred inflows of resources	689,674	262,821	6,086,663	4,518,979	11,558,137
FUND BALANCES					
Nonspendable - prepaid items	1,575	68,461	34,339	45,920	150,295
Restricted for retirement	627,050	-	-	-	627,050
Restricted for public buildings	5,387,384	-	-	-	5,387,384
Restricted for micrographics	46,898	-	-	-	46,898
Restricted for tax sale automation	200,297	-	-	-	200,297
Restricted for history room	33,514	-	-	-	33,514
Restricted for fiber optic network	1,307,626	-	-	-	1,307,626
Restricted for transportation grant	2,043	-	-	-	2,043
Restricted for judiciary activities	-	1,947,202	-	-	1,947,202
Restricted for police activities	-	526,976	-	-	526,976
Restricted for highways and streets	-	-	9,330,328	-	9,330,328
Restricted for health and welfare	-	-	-	6,133,517	6,133,517
Total fund balances	7,606,387	2,542,639	9,364,667	6,179,437	25,693,130
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 8,296,061	$ 2,805,460	$ 15,451,330	$ 10,698,416	$ 37,251,267

*Aggregates - See the following pages.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

December 31, 2019

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
ASSETS				
Cash and investments	$ 626,127	$ 298,061	$ 3,205,407	$ 333,271
Receivables				
Property taxes	-	-	-	117,000
Accounts	-	-	-	-
Accrued interest	-	2,730	33,766	791
Other asset	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	923	-	-	-
Due from other governments	-	-	-	-
Advance to other funds	-	-	1,600,000	-
TOTAL ASSETS	$ 627,050	$ 300,791	$ 4,839,173	$ 451,062
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ -	$ -	$ 85,700	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	942	-	-
Total liabilities	-	942	85,700	-
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	-	-	-	117,000
Total deferred inflows of resources	-	-	-	117,000
Total liabilities and deferred inflows of resources	-	942	85,700	117,000
FUND BALANCES				
Nonspendable - prepaid items	-	-	-	-
Restricted for retirement	627,050	-	-	-
Restricted for public buildings	-	299,849	4,753,473	334,062
Restricted for micrographics	-	-	-	-
Restricted for tax sale automation	-	-	-	-
Restricted for history room	-	-	-	-
Restricted for fiber optic network	-	-	-	-
Restricted for transportation grant	-	-	-	-
Total fund balances	627,050	299,849	4,753,473	334,062
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 627,050	$ 300,791	$ 4,839,173	$ 451,062

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	Total
$ 66,464	$ 200,695	$ 33,514	$ 903,790	$ 20,003	$ 5,687,332
-	-	-	-	-	117,000
767	-	-	91,278	-	92,045
-	407	-	-	-	37,694
-	-	-	-	104,064	104,064
1,569	6	-	-	-	1,575
-	-	-	-	-	923
-	-	-	-	155,428	155,428
-	-	-	500,000	-	2,100,000
$ 68,800	$ 201,108	$ 33,514	$ 1,495,068	$ 279,495	$ 8,296,061
$ 5,806	$ -	$ -	$ 149,842	$ 147,023	$ 388,371
1,668	805	-	-	650	3,123
-	-	-	37,600	103,779	141,379
12,859	-	-	-	26,000	39,801
20,333	805	-	187,442	277,452	572,674
-	-	-	-	-	117,000
-	-	-	-	-	117,000
20,333	805	-	187,442	277,452	689,674
1,569	6	-	-	-	1,575
-	-	-	-	-	627,050
-	-	-	-	-	5,387,384
46,898	-	-	-	-	46,898
-	200,297	-	-	-	200,297
-	-	33,514	-	-	33,514
-	-	-	1,307,626	-	1,307,626
-	-	-	-	2,043	2,043
48,467	200,303	33,514	1,307,626	2,043	7,606,387
$ 68,800	$ 201,108	$ 33,514	$ 1,495,068	$ 279,495	$ 8,296,061

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
PUBLIC SAFETY GROUP

December 31, 2019

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security
ASSETS						
Cash and investments	$ 51,764	$ 31,795	$ 170,267	$ 11,435	$ 616,806	$ 222,260
Receivables						
Accounts	3,882	5,818	16,822	-	17,230	36,011
Accrued interest	-	24	-	22	5,248	454
Prepaid items	-	-	1,317	-	42,880	3,377
Due from other funds	-	-	14,757	-	-	-
Due from other governments	-	-	-	-	-	-
TOTAL ASSETS	$ 55,646	$ 37,637	$ 203,163	$ 11,457	$ 682,164	$ 262,102
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	$ -	$ 850	$ -	$ 155	$ 11,021	$ -
Accrued payroll	-	-	2,997	-	2,643	13,915
Due to other funds	14,758	-	-	-	11,001	5,235
Total liabilities	14,758	850	2,997	155	24,665	19,150
FUND BALANCES						
Nonspendable - prepaid items	-	-	1,317	-	42,880	3,377
Restricted for judiciary activities	40,888	36,787	198,849	-	614,619	239,575
Restricted for police activities	-	-	-	11,302	-	-
Total fund balances	40,888	36,787	200,166	11,302	657,499	242,952
TOTAL LIABILITIES AND FUND BALANCES	$ 55,646	$ 37,637	$ 203,163	$ 11,457	$ 682,164	$ 262,102

Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Treatment Courts	Probation	Law Enforcement Projects	Children's Waiting Room	Court Appointed Special Advocates	Total
$ 268,351	$ 75,448	$ 828	$ 354,544	$ 522,493	$ 13,775	$ 221	$ 2,339,987
7,118	3,575	21,637	10,184	4,968	2,170	2,340	131,755
525	-	-	-	1,878	24	-	8,175
-	-	3,455	3,609	13,823	-	-	68,461
-	-	-	-	-	-	-	14,757
-	-	148,929	93,396	-	-	-	242,325
$ 275,994	$ 79,023	$ 174,849	$ 461,733	$ 543,162	$ 15,969	$ 2,561	$ 2,805,460
$ 379	$ -	$ 19,249	$ 29,988	$ 13,665	$ -	$ -	$ 75,307
-	-	10,536	3,230	-	199	-	33,520
-	-	123,000	-	-	-	-	153,994
379	-	152,785	33,218	13,665	199	-	262,821
-	-	3,455	3,609	13,823	-	-	68,461
275,615	79,023	18,609	424,906	-	15,770	2,561	1,947,202
-	-	-	-	515,674	-	-	526,976
275,615	79,023	22,064	428,515	529,497	15,770	2,561	2,542,639
$ 275,994	$ 79,023	$ 174,849	$ 461,733	$ 543,162	$ 15,969	$ 2,561	$ 2,805,460

(See independent audit's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HIGHWAYS AND STREETS GROUP

December 31, 2019

	Highway	Engineering	Aid to Bridges
ASSETS			
Cash and investments	$ 2,018,817	$ 280,410	$ 2,105,755
Receivables			
Property taxes	2,377,000	-	643,000
Accounts	10,805	-	-
Accrued interest	237	-	5,148
Prepaid items	31,808	6	2,286
Due from other funds	8,000	317,571	-
Due from other governments	4,812	130,909	-
Advances to other funds	-	-	-
TOTAL ASSETS	$ 4,451,479	$ 728,896	$ 2,756,189
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 155,897	$ 260	$ 858,603
Accrued payroll	38,539	3,132	2,012
Unearned revenue	-	-	-
Due to other funds	-	-	-
Total liabilities	194,436	3,392	860,615
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	2,377,000	-	643,000
Total deferred inflows of resources	2,377,000	-	643,000
Total liabilities and deferred inflows of resources	2,571,436	3,392	1,503,615
FUND BALANCES			
Nonspendable - prepaid items	31,808	6	2,286
Restricted for highways and streets			
Restricted for highway	1,848,235	-	-
Restricted for engineering	-	725,498	-
Restricted for bridges	-	-	1,250,288
Restricted for motor fuel tax	-	-	-
Restricted for McNeal Road Bridge	-	-	-
Restricted for Motel Road Bridge	-	-	-
Restricted for Peace and Mercantile	-	-	-
Restricted for Plank Road	-	-	-
Restricted for Chicago Road	-	-	-
Restricted for McGirr Road	-	-	-
Restricted for South First Street	-	-	-
Restricted for Suydam Road	-	-	-
Restricted for Waterman Road	-	-	-
Restricted for DSATS	-	-	-
Total fund balances	1,880,043	725,504	1,252,574
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 4,451,479	$ 728,896	$ 2,756,189

County Motor Fuel Tax	Federal Highway Matching Tax	DSATS Transportation Grant	Total
$ 2,571,598	$ 3,028,467	$ 947	$ 10,005,994
-	407,000	-	3,427,000
-	-	-	10,805
-	13,203	-	18,588
-	-	239	34,339
-	-	-	325,571
427,640	-	65,672	629,033
-	1,000,000	-	1,000,000
$ 2,999,238	$ 4,448,670	$ 66,858	$ 15,451,330
$ 606,198	$ 622,029	$ 1,511	$ 2,244,498
127	-	498	44,308
-	-	45,286	45,286
-	317,571	8,000	325,571
606,325	939,600	55,295	2,659,663
-	407,000	-	3,427,000
-	407,000	-	3,427,000
606,325	1,346,600	55,295	6,086,663
-	-	239	34,339
-	-	-	1,848,235
-	-	-	725,498
-	-	-	1,250,288
2,392,913	-	-	2,392,913
-	600,000	-	600,000
-	220,000	-	220,000
-	250,000	-	250,000
-	193,500	-	193,500
-	675,000	-	675,000
-	120,000	-	120,000
-	425,000	-	425,000
-	450,000	-	450,000
-	168,570	-	168,570
-	-	11,324	11,324
2,392,913	3,102,070	11,563	9,364,667
$ 2,999,238	$ 4,448,670	$ 66,858	$ 15,451,330

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2019

	Health	Community Mental Health	Community Action Revolving Loan
ASSETS			
Cash and investments	$ 1,426,720	$ 3,089,040	$ 55,216
Receivables			
Property taxes	394,000	2,737,000	-
Accounts	62,452	-	428
Accrued interest	-	13,207	7
Other	-	-	2,704
Prepaid items	37,893	2,056	-
Due from other funds	-	388	-
Due from other governments	408,704	-	-
Advance to other funds	500,000	-	-
TOTAL ASSETS	$ 2,829,769	$ 5,841,691	$ 58,355
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	$ 73,563	$ 57,659	$ -
Accrued payroll	82,477	3,722	-
Due to other funds	923	-	-
Unearned revenue	177,091	-	2,704
Total liabilities	334,054	61,381	2,704
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	394,000	2,737,000	-
Total deferred inflows of resources	394,000	2,737,000	-
Total liabilities and deferred inflows of resources	728,054	2,798,381	2,704
FUND BALANCES			
Nonspendable - prepaid items	37,893	2,056	-
Restricted for health and welfare	2,063,822	3,041,254	55,651
Total fund balances	2,101,715	3,043,310	55,651
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 2,829,769	$ 5,841,691	$ 58,355

Community Action	Senior Services	Veteran's Assistance	Total
$ 74,578	$ 183,537	$ 767,231	$ 5,596,322
-	425,000	512,000	4,068,000
-	-	-	62,880
-	-	284	13,498
-	-	-	2,704
-	-	5,971	45,920
-	-	-	388
-	-	-	408,704
-	-	-	500,000
$ 74,578	$ 608,537	$ 1,285,486	$ 10,698,416
$ -	$ 41,560	$ 5,068	$ 177,850
-	-	6,212	92,411
-	-	-	923
-	-	-	179,795
-	41,560	11,280	450,979
-	425,000	512,000	4,068,000
-	425,000	512,000	4,068,000
-	466,560	523,280	4,518,979
-	-	5,971	45,920
74,578	141,977	756,235	6,133,517
74,578	141,977	762,206	6,179,437
$ 74,578	$ 608,537	$ 1,285,486	$ 10,698,416

(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, 2019

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
REVENUES					
Taxes	$ 107,990	$ -	$ 3,284,916	$ 3,876,601	$ 7,269,507
Licenses and permits	-	-	-	635,662	635,662
Intergovernmental	943,336	715,602	2,678,584	2,024,852	6,362,374
Charges for services	752,842	1,407,748	9,462	344,985	2,515,037
Fines and forfeits	-	312,805	-	-	312,805
Investment income	194,838	60,552	233,193	124,067	612,650
Miscellaneous	-	11,239	57,946	10,464	79,649
Total revenues	1,999,006	2,507,946	6,264,101	7,016,631	17,787,684
EXPENDITURES					
Current					
General government	2,246,591	-	-	-	2,246,591
Public safety	-	2,285,302	-	-	2,285,302
Highways and streets	-	-	6,748,023	-	6,748,023
Health and welfare	-	-	-	7,144,827	7,144,827
Total expenditures	2,246,591	2,285,302	6,748,023	7,144,827	18,424,743
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(247,585)	222,644	(483,922)	(128,196)	(637,059)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	21,477	-	21,477
Transfers in	100,727	145,153	599,397	425,812	1,271,089
Transfers (out)	(71,094)	(407,210)	(706,403)	(221,653)	(1,406,360)
Total other financing sources (uses)	29,633	(262,057)	(85,529)	204,159	(113,794)
NET CHANGE IN FUND BALANCES	(217,952)	(39,413)	(569,451)	75,963	(750,853)
FUND BALANCES, JANUARY 1, 2019	7,824,339	2,582,052	9,934,118	6,103,474	26,443,983
FUND BALANCES, DECEMBER 31, 2019	$ 7,606,387	$ 2,542,639	$ 9,364,667	$ 6,179,437	$ 25,693,130

* Aggregate - See the following pages.

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, 2019

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
REVENUES				
Taxes	$ -	$ -	$ -	$ 107,990
Intergovernmental	-	-	-	93,000
Charges for services	-	-	110,000	-
Investment income	11,518	8,134	126,624	10,093
Total revenues	11,518	8,134	236,624	211,083
EXPENDITURES				
Current				
General government				
Salaries and benefits	-	14,234	-	-
Capital improvements	-	-	-	-
Commodities and services	-	12,545	581,974	204,250
Supplies and materials	-	28	-	-
Total expenditures	-	26,807	581,974	204,250
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,518	(18,673)	(345,350)	6,833
OTHER FINANCING SOURCES (USES)				
Transfers in	3,716	-	85,011	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	3,716	-	85,011	-
NET CHANGE IN FUND BALANCES	15,234	(18,673)	(260,339)	6,833
FUND BALANCES, JANUARY 1, 2019	611,816	318,522	5,013,812	327,229
FUND BALANCES, DECEMBER 31, 2019	$ 627,050	$ 299,849	$ 4,753,473	$ 334,062

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	Total
$ -	$ -	$ -	$ -	$ -	$ 107,990
-	-	-	-	850,336	943,336
193,343	19,757	-	420,684	9,058	752,842
1,234	5,192	-	31,069	974	194,838
194,577	24,949	-	451,753	860,368	1,999,006
101,011	-	-	-	31,207	146,452
1,544	36,653	-	124,483	-	162,680
81,134	-	22,000	203,538	828,042	1,933,483
3,948	-	-	-	-	3,976
187,637	36,653	22,000	328,021	859,249	2,246,591
6,940	(11,704)	(22,000)	123,732	1,119	(247,585)
-	-	12,000	-	-	100,727
(24,800)	(4,000)	-	(42,149)	(145)	(71,094)
(24,800)	(4,000)	12,000	(42,149)	(145)	29,633
(17,860)	(15,704)	(10,000)	81,583	974	(217,952)
66,327	216,007	43,514	1,226,043	1,069	7,824,339
$ 48,467	$ 200,303	$ 33,514	$ 1,307,626	$ 2,043	$ 7,606,387

(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, 2019

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage
REVENUES					
Intergovernmental	$ 13,765	$ -	$ -	$ -	$ -
Charges for services	16,522	64,827	229,175	5,799	226,160
Fines and forfeits	-	-	-	-	-
Investment income	580	308	2,831	275	14,946
Miscellaneous	-	-	-	-	-
Total revenues	30,867	65,135	232,006	6,074	241,106
EXPENDITURES					
Public safety					
Salaries and benefits	14,758	-	154,228	-	152,834
Capital improvements	-	-	10,403	-	-
Commodities and services	-	1,700	71,092	5,834	42,948
Supplies and materials	-	32,606	2,511	-	37,908
Total expenditures	14,758	34,306	238,234	5,834	233,690
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	16,109	30,829	(6,228)	240	7,416
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(10,000)	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-
NET CHANGE IN FUND BALANCES	16,109	30,829	(16,228)	240	7,416
FUND BALANCES (DEFICIT), JANUARY 1, 2019	24,779	5,958	216,394	11,062	650,083
FUND BALANCES, DECEMBER 31, 2019	$ 40,888	$ 36,787	$ 200,166	$ 11,302	$ 657,499

Court Security	Circuit Clerk and Operations Administration	Circuit Clerk Electronic Citation	Treatment Courts	Probation	Law Enforcement Projects	Children's Waiting Room	Court Appointed Special Advocates	Total
$ -	$ -	$ -	$ 370,262	$ 276,939	$ 54,636	$ -	$ -	$ 715,602
501,002	70,028	28,567	83,877	151,457	-	-	30,334	1,407,748
-	-	-	75,585	-	209,670	27,550	-	312,805
5,788	1,323	1,845	-	8,402	23,946	308	-	60,552
-	75	-	400	4,179	6,585	-	-	11,239
506,790	71,426	30,412	530,124	440,977	294,837	27,858	30,334	2,507,946
512,539	-	-	459,092	207,588	-	6,118	-	1,507,157
-	-	40,252	634	10,925	8,205	-	-	70,419
805	16,021	27,301	107,004	191,379	58,363	20,000	40,000	582,447
-	2,118	22	13,111	15,065	21,938	-	-	125,279
513,344	18,139	67,575	579,841	424,957	88,506	26,118	40,000	2,285,302
(6,554)	53,287	(37,163)	(49,717)	16,020	206,331	1,740	(9,666)	222,644
-	-	-	130,153	5,000	-	-	10,000	145,153
-	-	-	(2,310)	(63,500)	(331,400)	-	-	(407,210)
-	-	-	127,843	(58,500)	(331,400)	-	10,000	(262,057)
(6,554)	53,287	(37,163)	78,126	(42,480)	(125,069)	1,740	334	(39,413)
249,506	222,328	116,186	(56,062)	470,995	654,566	14,030	2,227	2,582,052
$ 242,952	$ 275,615	$ 79,023	$ 22,064	$ 428,515	$ 529,497	$ 15,770	$ 2,561	$ 2,542,639

(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, 2019

	Highway	Engineering	Aid to Bridges
REVENUES			
Taxes	$ 2,037,376	$ -	$ 623,770
Intergovernmental	201,996	177,729	44,787
Fines and forfeits	9,462	-	-
Investment income	38,887	6,155	46,937
Miscellaneous	17,595	2,401	-
Total revenues	2,305,316	186,285	715,494
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,452,085	133,880	132,746
Capital improvements	511,818	27,960	153,191
Commodities and services	245,267	250,749	268,073
Supplies and materials	447,687	2,016	11,085
Total expenditures	2,656,857	414,605	565,095
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(351,541)	(228,320)	150,399
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	21,477	-	-
Transfers in	400,000	199,397	-
Transfers (out)	(107,000)	-	(457)
Total other financing sources (uses)	314,477	199,397	(457)
NET CHANGE IN FUND BALANCES	(37,064)	(28,923)	149,942
FUND BALANCES, JANUARY 1, 2019	1,917,107	754,427	1,102,632
FUND BALANCES, DECEMBER 31, 2019	$ 1,880,043	$ 725,504	$ 1,252,574

County Motor Fuel Tax	Federal Highway Matching Tax	DSATS Transportation Grant	Total
$ -	$ 623,770	$ -	$ 3,284,916
2,159,511	-	94,561	2,678,584
-	-	-	9,462
51,852	89,362	-	233,193
20,873	17,077	-	57,946
2,232,236	730,209	94,561	6,264,101
590,463	-	74,322	2,383,496
549,146	1,169,295	-	2,411,410
-	-	8,669	772,758
719,564	-	7	1,180,359
1,859,173	1,169,295	82,998	6,748,023
373,063	(439,086)	11,563	(483,922)
-	-	-	21,477
-	-	-	599,397
(400,000)	(198,946)	-	(706,403)
(400,000)	(198,946)	-	(85,529)
(26,937)	(638,032)	11,563	(569,451)
2,419,850	3,740,102	-	9,934,118
$ 2,392,913	$ 3,102,070	$ 11,563	$ 9,364,667

(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, 2019

	Health	Community Mental Health	Community Action Revolving Loan
REVENUES			
Taxes	$ 377,572	$ 2,601,383	$ -
Licenses and permits	635,662	-	-
Intergovernmental	1,959,318	-	5,057
Charges for services	344,985	-	-
Investment income	39,268	63,658	1,087
Miscellaneous	9,889	575	-
Total revenues	3,366,694	2,665,616	6,144
EXPENDITURES			
Health and welfare			
Salaries and benefits	2,914,114	192,828	-
Capital improvements	12,925	-	-
Commodities and services	497,089	2,357,813	-
Supplies and materials	261,801	1,752	-
Total expenditures	3,685,929	2,552,393	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(319,235)	113,223	6,144
OTHER FINANCING SOURCES (USES)			
Transfers in	382,874	20,398	-
Transfers (out)	(68,716)	(124,039)	-
Total other financing sources (uses)	314,158	(103,641)	-
NET CHANGE IN FUND BALANCES	(5,077)	9,582	6,144
FUND BALANCES, JANUARY 1, 2019	2,106,792	3,033,728	49,507
FUND BALANCES, DECEMBER 31, 2019	$ 2,101,715	$ 3,043,310	$ 55,651

Community Action	Senior Services	Veteran's Assistance	Total
$ -	$ 407,138	$ 490,508	$ 3,876,601
-	-	-	635,662
60,477	-	-	2,024,852
-	-	-	344,985
1,232	4,261	14,561	124,067
-	-	-	10,464
61,709	411,399	505,069	7,016,631
28,144	-	297,852	3,432,938
-	-	2,094	15,019
25,480	423,884	118,789	3,423,055
1,553	-	8,709	273,815
55,177	423,884	427,444	7,144,827
6,532	(12,485)	77,625	(128,196)
22,540	-	-	425,812
(13,398)	(7,000)	(8,500)	(221,653)
9,142	(7,000)	(8,500)	204,159
15,674	(19,485)	69,125	75,963
58,904	161,462	693,081	6,103,474
$ 74,578	$ 141,977	$ 762,206	$ 6,179,437

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 10,000	$ 10,000	$ 11,518
Total revenues	10,000	10,000	11,518
EXPENDITURES			
General government			
Salaries and benefits	25,000	25,000	-
Public safety			
Salaries and benefits	25,000	25,000	-
Highways and streets			
Salaries and benefits	25,000	25,000	-
Health and welfare			
Salaries and benefits	25,000	25,000	-
Total expenditures	100,000	100,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,000)	(90,000)	11,518
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	3,716
Total other financing sources (uses)	-	-	3,716
NET CHANGE IN FUND BALANCE	$ (90,000)	$ (90,000)	15,234
FUND BALANCE, JANUARY 1, 2019			611,816
FUND BALANCE, DECEMBER 31, 2019			$ 627,050

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 3,000	$ 3,000	$ 8,134
Total revenues	3,000	3,000	8,134
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	17,000	17,000	13,535
Part-time	4,200	4,200	-
Social Security	1,600	1,600	699
Unemployment insurance	200	200	-
Total salaries and benefits	23,000	23,000	14,234
Commodities and services			
Telephone	-	-	720
Travel	200	200	-
Maintenance	200	200	-
Professional fees	3,500	3,500	4,500
Commercial services	500	500	-
Surety bonds	200	200	125
Financial and legal services	7,200	7,200	7,200
Total commodities and services	11,800	11,800	12,545
Supplies			
Supplies	200	200	28
Total supplies	200	200	28
Total expenditures	35,000	35,000	26,807
NET CHANGE IN FUND BALANCE	$ (32,000)	$ (32,000)	(18,673)
FUND BALANCE, JANUARY 1, 2019			318,522
FUND BALANCE, DECEMBER 31, 2019			$ 299,849

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	$ 110,000	$ 110,000	$ 110,000
Investment income	67,000	67,000	126,624
Total revenues	177,000	177,000	236,624
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	745,000	745,000	581,974
Total expenditures	745,000	745,000	581,974
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(568,000)	(568,000)	(345,350)
OTHER FINANCING SOURCES (USES)			
Transfers in	120,000	120,000	85,011
Total other financing sources (uses)	120,000	120,000	85,011
NET CHANGE IN FUND BALANCE	$ (448,000)	$ (448,000)	(260,339)
FUND BALANCE, JANUARY 1, 2019			5,013,812
FUND BALANCE, DECEMBER 31, 2019			$ 4,753,473

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 110,000	$ 110,000	$ 107,990
Intergovernmental			
City of DeKalb sales tax sharing	93,000	93,000	93,000
Investment income	2,000	2,000	10,093
Total revenues	205,000	205,000	211,083
EXPENDITURES			
Current			
General government			
Commodities and services			
City of DeKalb - county farm	52,500	54,500	54,250
Renewal and replacement program	110,000	110,000	110,000
Emergency services	40,000	40,000	40,000
Total expenditures	202,500	204,500	204,250
NET CHANGE IN FUND BALANCE	$ 2,500	$ 500	6,833
FUND BALANCE, JANUARY 1, 2019			327,229
FUND BALANCE, DECEMBER 31, 2019			$ 334,062

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	$ 21,000	$ 21,000	$ 17,263
Recorder computer fee	111,000	111,000	101,192
Micro document copies	6,000	6,000	3,820
Microfilm contracts	26,000	26,000	35,866
Land records systems fee	38,000	38,000	35,202
Investment income	1,000	1,000	1,234
Total revenues	203,000	203,000	194,577
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	80,000	80,000	69,604
Overtime	2,000	2,000	270
FICA	6,000	6,000	4,753
IMRF	7,000	7,000	5,063
Longevity pay	2,000	2,000	-
Health insurance	19,000	19,000	19,539
Life insurance	200	200	148
HSA benefit	1,400	1,400	1,236
Unemployment insurance	400	400	398
Total salaries and benefits	118,000	118,000	101,011
Capital improvements			
Computer equipment	10,000	10,000	1,544
Total capital improvements	10,000	10,000	1,544
Commodities and services			
School of instruction	2,500	2,500	2,054
Maintenance - equipment	40,000	40,000	39,711
Maintenance - software	20,000	20,000	19,687
Professional services	10,000	10,000	11,218
Data processing services	7,000	7,000	7,758
Employee wellness	1,000	1,000	706
Total commodities and services	80,500	80,500	81,134

(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, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	$ 5,000	$ 5,000	$ 3,948
Total expenditures	213,500	213,500	187,637
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,500)	(10,500)	6,940
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(24,800)	(24,800)	(24,800)
Total other financing sources (uses)	(24,800)	(24,800)	(24,800)
NET CHANGE IN FUND BALANCE	$ (35,300)	$ (35,300)	(17,860)
FUND BALANCE, JANUARY 1, 2019			66,327
FUND BALANCE, DECEMBER 31, 2019			$ 48,467

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	$ 27,500	$ 27,500	$ 19,757
Investment income	3,500	3,500	5,192
Total revenues	31,000	31,000	24,949
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	28,000	28,000	27,136
Overtime	-	-	41
FICA	2,000	2,000	2,031
IMRF	2,400	2,400	1,731
Health insurance	9,000	9,000	3,152
Life insurance	100	100	35
HSA benefit	1,400	1,400	-
Unemployment insurance	100	100	210
Total salaries and benefits	43,000	43,000	34,336
Capital improvements			
Computer equipment	7,000	3,000	2,317
Total capital improvements	7,000	3,000	2,317
Commodities and services			
Travel	2,000	2,000	-
Professional services	2,000	2,000	-
Commercial services	2,000	2,000	-
Total commodities and services	6,000	6,000	-
Supplies and materials			
Postage	2,000	2,000	-
Total supplies and materials	2,000	2,000	-
Total expenditures	58,000	54,000	36,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(27,000)	(23,000)	(11,704)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(3,000)	(3,000)	-
Asset replacement	-	(4,000)	(4,000)
Total other financing sources (uses)	(3,000)	(7,000)	(4,000)
NET CHANGE IN FUND BALANCE	$ (30,000)	$ (30,000)	(15,704)
FUND BALANCE, JANUARY 1, 2019			216,007
FUND BALANCE, DECEMBER 31, 2019			$ 200,303

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 200	$ 200	$ -
Miscellaneous	2,800	2,800	-
Total revenues	3,000	3,000	-
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	7,800	-	-
FICA	600	-	-
Unemployment insurance	100	-	-
Total salaries and benefits	8,500	-	-
Capital improvements			
Office furniture and equipment	500	-	-
Computer equipment	1,000	-	-
Total capital improvements	1,500	-	-
Commodities and services			
Memberships	200	200	-
Maintenance - equipment	600	600	-
Professional services	600	600	-
Commercial service	300	9,800	10,000
DeKalb County History Center	-	9,500	12,000
Total commodities and services	1,700	20,700	22,000
Supplies and materials			
Supplies	1,000	1,000	-
Postage	200	200	-
Books and subscriptions	100	100	-
Total supplies and materials	1,300	1,300	-
Total expenditures	13,000	22,000	22,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,000)	(19,000)	(22,000)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	12,000	12,000	12,000
Total other financing sources (uses)	12,000	12,000	12,000
NET CHANGE IN FUND BALANCE	$ 2,000	$ (7,000)	(10,000)
FUND BALANCE, JANUARY 1, 2019			43,514
FUND BALANCE, DECEMBER 31, 2019			$ 33,514

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	$ 373,000	$ 373,000	$ 420,684
Investment income	22,000	22,000	31,069
Total revenues	395,000	395,000	451,753
EXPENDITURES			
General government			
Capital improvements			
Relocation utilities	50,000	50,000	8,190
Fiber networking	-	-	27,400
Fiber back	10,000	10,000	88,893
Fiber end	2,000	2,000	-
Total capital improvements	62,000	62,000	124,483
Commodities and services			
Maintenance - equipment	30,000	30,000	33,143
Professional services	5,000	5,000	-
Fiber optic cable maintenance	150,000	150,000	127,635
Reimbursable expenses	10,000	10,000	-
Network communications	42,000	42,000	42,751
Postage	-	-	9
Total commodities and services	237,000	237,000	203,538
Total expenditures	299,000	299,000	328,021
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	96,000	96,000	123,732
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(40,000)	(40,000)	(40,000)
Tort and Liability Insurance	(3,000)	(3,000)	(2,149)
Total other financing sources (uses)	(43,000)	(43,000)	(42,149)
NET CHANGE IN FUND BALANCE	$ 53,000	$ 53,000	81,583
FUND BALANCE, JANUARY 1, 2019			1,226,043
FUND BALANCE, DECEMBER 31, 2019			$ 1,307,626

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
5311 VAC grant	$ 372,500	$ 372,500	$ 474,170
Federal grant - capital	540,500	540,500	-
State grant revenue	342,200	342,200	376,166
Charges for services			
Passenger fares	16,600	16,600	9,058
Investment income	200	200	974
Total revenues	1,272,000	1,272,000	860,368
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	23,600	23,600	23,746
Deferred compensation	400	400	172
FICA	1,700	1,700	1,695
IMRF	2,000	2,000	1,936
Health insurance	3,600	3,600	3,409
Life insurance	100	100	21
HSA benefit	300	300	200
Unemployment insurance	100	100	28
Total salaries and benefits	31,800	31,800	31,207
Commodities and services			
VAC pass-thru grant	725,500	875,500	828,042
Total commodities and services	725,500	875,500	828,042
Capital outlay	515,000	365,000	-
Total expenditures	1,272,300	1,272,300	859,249
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300)	(300)	1,119
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	500	500	-
Transfers (out)			
Tort and Liability Insurance	(200)	(200)	(145)
Total other financing sources (uses)	300	300	(145)
NET CHANGE IN FUND BALANCE	$ -	$ -	974
FUND BALANCE, JANUARY 1, 2019			1,069
FUND BALANCE, DECEMBER 31, 2019			$ 2,043

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State aid	$ 10,000	$ 10,000	$ 13,765
Charges for services			
Financial services	2,000	2,000	16,522
Investment income	100	100	580
Total revenues	12,100	12,100	30,867
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	23,000	23,000	8,070
FICA	1,000	1,000	536
IMRF	2,000	2,000	656
Health benefits	28,800	28,800	5,478
Life insurance	100	100	18
Unemployment insurance	100	100	-
Total salaries and benefits	55,000	55,000	14,758
Commodities and services			
Maintenance - equipment	4,100	4,100	-
Total commodities and services	4,100	4,100	-
Supplies and materials			
Other	3,100	3,100	-
Total supplies and materials	3,100	3,100	-
Total expenditures	62,200	62,200	14,758
NET CHANGE IN FUND BALANCE	$ (50,100)	$ (50,100)	16,109
FUND BALANCE, JANUARY 1, 2019			24,779
FUND BALANCE, DECEMBER 31, 2019			$ 40,888

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	$ 59,900	$ 59,900	$ 64,827
Investment income	100	100	308
Total revenues	60,000	60,000	65,135
EXPENDITURES			
Public safety			
Commodities and services			
Rent	2,600	2,600	1,700
Total commodities and services	2,600	2,600	1,700
Supplies and materials			
Supplies	1,000	1,000	1,592
Periodicals and subscriptions	49,000	49,000	31,014
Total supplies and materials	50,000	50,000	32,606
Total expenditures	52,600	52,600	34,306
NET CHANGE IN FUND BALANCE	$ 7,400	$ 7,400	30,829
FUND BALANCE, JANUARY 1, 2019			5,958
FUND BALANCE, DECEMBER 31, 2019			$ 36,787

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	$ 237,000	$ 237,000	$ 229,170
Supervision driver safety school	100	100	5
Investment income	2,900	2,900	2,831
Total revenues	240,000	240,000	232,006
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	168,000	168,000	125,977
Overtime	3,000	3,000	912
Longevity pay	3,000	3,000	2,391
FICA	11,000	11,000	10,212
IMRF	14,000	14,000	8,783
Health benefits	85,000	85,000	(681)
Insurance buyout	3,000	3,000	6,000
Life insurance	1,000	1,000	124
Unemployment insurance	1,000	1,000	510
Total salaries and benefits	289,000	289,000	154,228
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	80,000	80,000	10,403
Total capital improvements	88,000	88,000	10,403
Commodities and services			
Travel	2,000	2,000	269
Maintenance - software	85,000	80,000	69,518
Maintenance - equipment	5,000	5,000	1,305
Data processing services	2,500	2,500	-
Total commodities and services	94,500	89,500	71,092
Supplies and materials			
Supplies	1,500	1,500	2,175
Postage	500	500	26
Books and subscriptions	500	500	310
Total supplies and materials	2,500	2,500	2,511
Total expenditures	474,000	469,000	238,234
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(234,000)	(229,000)	(6,228)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(10,000)	(10,000)
Total other financing sources (uses)	(5,000)	(10,000)	(10,000)
NET CHANGE IN FUND BALANCE	$ (239,000)	$ (239,000)	(16,228)
FUND BALANCE, JANUARY 1, 2019			216,394
FUND BALANCE, DECEMBER 31, 2019			$ 200,166

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	$ 4,900	$ 4,900	$ 5,799
Investment income	100	100	275
Total revenues	5,000	5,000	6,074
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	700	700	295
Travel	1,000	3,400	3,377
Telephone	300	500	439
Grant jury	1,000	1,400	1,426
Transcripts	1,600	1,600	297
Total commodities and services	4,600	7,600	5,834
Total expenditures	4,600	7,600	5,834
NET CHANGE IN FUND BALANCE	$ 400	$ (2,600)	240
FUND BALANCE, JANUARY 1, 2019			11,062
FUND BALANCE, DECEMBER 31, 2019			$ 11,302

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	$ 225,000	$ 225,000	$ 226,160
Investment income	2,500	2,500	14,946
Total revenues	227,500	227,500	241,106
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	86,000	119,000	127,968
Longevity pay	-	-	230
FICA	7,000	9,000	9,552
IMRF	7,000	7,000	4,374
Health insurance	-	9,000	8,460
Life insurance	-	-	124
HSA benefit	-	-	1,236
Unemployment insurance	1,000	1,000	890
Total salaries and benefits	101,000	145,000	152,834
Commodities and services			
Telephone	5,000	5,000	55
Maintenance - equipment	19,500	5,500	2,319
Commercial services	72,500	42,500	40,305
Internet	3,000	3,000	269
Data processing	9,000	9,000	-
Total commodities and services	109,000	65,000	42,948
Supplies and materials			
Supplies	20,000	20,000	37,908
Total supplies and materials	20,000	20,000	37,908
Total expenditures	230,000	230,000	233,690
NET CHANGE IN FUND BALANCE	$ (2,500)	$ (2,500)	7,416
FUND BALANCE, JANUARY 1, 2019			650,083
FUND BALANCE, DECEMBER 31, 2019			$ 657,499

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	$ 560,000	$ 560,000	$ 501,002
Investment income	1,000	1,000	5,788
Total revenues	561,000	561,000	506,790
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	325,700	330,700	338,648
Part-time	38,000	38,000	27,320
Overtime	8,000	8,000	16,727
Premium holiday	3,000	3,000	118
Supervisory differential	1,000	1,000	133
Training pay	1,000	1,000	31
Education pay	1,000	1,000	-
Longevity pay	2,000	2,000	689
FICA	27,000	27,000	26,921
SLEP	56,000	56,000	57,012
Insurance buyout	3,000	3,000	6,000
Health benefits	45,000	45,000	36,948
Life insurance	1,000	1,000	278
HSA benefit	-	-	1,185
Unemployment insurance	1,000	1,000	529
Total salaries and benefits	512,700	517,700	512,539
Commodities and services			
Maintenance - equipment	9,800	4,800	805
Total commodities and services	9,800	4,800	805
Supplies and materials			
Clothing	500	500	-
Total supplies and materials	500	500	-
Total expenditures	523,000	523,000	513,344
NET CHANGE IN FUND BALANCE	$ 38,000	$ 38,000	(6,554)
FUND BALANCE, JANUARY 1, 2019			249,506
FUND BALANCE, DECEMBER 31, 2019			$ 242,952

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	$ 30,000	$ 30,000	$ 40,024
Unclaimed fees	-	-	30,004
Investment income	400	400	1,323
Miscellaneous	-	-	75
Total revenues	30,400	30,400	71,426
EXPENDITURES			
Public safety			
Commodities and services			
Registrations	500	500	1,395
Travel	2,000	2,000	1,305
Meetings	500	500	14
Memberships	-	-	408
Maintenance - equipment	-	-	23
Telephone	-	-	1,800
Professional services	30,000	30,000	4,276
Software	-	-	6,800
Supplies and materials			
Supplies	10,500	10,500	2,118
Miscellaneous	1,000	1,000	-
Total expenditures	44,500	44,500	18,139
NET CHANGE IN FUND BALANCE	$ (14,100)	$ (14,100)	53,287
FUND BALANCE, JANUARY 1, 2019			222,328
FUND BALANCE, DECEMBER 31, 2019			$ 275,615

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	$ 14,000	$ 14,000	$ 28,567
Investment income	1,500	1,500	1,845
Total revenues	15,500	15,500	30,412
EXPENDITURES			
Public safety			
Capital improvements			
Computer equipment	20,000	45,000	40,252
Commodities and services			
Maintenance	5,000	25,000	27,301
Supplies and materials			
Citation supplies	5,000	5,000	22
Total expenditures	30,000	75,000	67,575
NET CHANGE IN FUND BALANCE	$ (14,500)	$ (59,500)	(37,163)
FUND BALANCE, JANUARY 1, 2019			116,186
FUND BALANCE, DECEMBER 31, 2019			$ 79,023

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Drug testing	$ 22,000	$ 22,000	$ 50,883
Participation fee	23,000	23,000	32,994
Intergovernmental			
State grant - operating - public safety	22,000	22,000	15,672
Mental health - adult redeploy grant	369,000	369,000	345,050
Northwestern medicine	-	-	9,540
Fines and forfeits			
Drug court fees	73,000	73,000	75,585
Miscellaneous - sober living home	3,000	3,000	400
Total revenues	512,000	512,000	530,124
EXPENDITURES			
Public safety			
Drug court			
Salaries and benefits	272,400	191,400	191,017
Capital improvements	2,000	2,000	634
Commodities and services	44,600	77,600	70,792
Supplies and materials	2,000	9,000	7,689
Sober living home			
Salaries and benefits	7,900	7,900	7,851
Commodities and services	6,000	13,000	10,168
Supplies and materials	800	800	1,233
Mental health court			
Salaries and benefits	238,000	268,000	260,224
Commodities and services	28,000	31,000	26,044
Supplies and materials	1,000	2,000	4,189
Total expenditures	602,700	602,700	579,841
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(90,700)	(90,700)	(49,717)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	-	-	65,000
Probation	38,500	38,500	38,500
Mental health	49,500	49,500	26,653
Transfers (out)			
Asset replacement	(1,000)	(1,000)	(1,000)
Tort and liability insurance	(1,400)	(1,400)	(1,310)
Total other financing sources (uses)	85,600	85,600	127,843
NET CHANGE IN FUND BALANCE	$ (5,100)	$ (5,100)	78,126
FUND BALANCE (DEFICIT), JANUARY 1, 2019			(56,062)
FUND BALANCE, DECEMBER 31, 2019			$ 22,064

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
TREATMENT COURTS FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Drug court			
Salaries and benefits			
Salaries	$ 173,000	$ 143,000	$ 141,326
Longevity pay	500	500	183
FICA	13,900	13,900	11,594
IMRF	17,000	13,000	11,253
Insurance buyout	-	-	6,000
Health insurance	61,200	14,200	11,882
Life insurance	300	300	177
Benefit	6,000	6,000	924
Unemployment insurance	500	500	491
Pass through payments	-	-	7,187
Total salaries and benefits	272,400	191,400	191,017
Capital improvements			
Office furniture and small equipment	500	500	634
Computer equipment	1,500	1,500	-
Total capital improvements	2,000	2,000	634
Commodities and services			
Registrations	3,000	4,000	3,802
Travel	3,000	8,000	7,729
Meetings - host expenditures	600	1,600	837
Memberships	800	1,800	1,120
Telephone	1,000	3,000	2,620
Professional services	500	9,500	8,843
Software acquisition	1,500	1,500	675
Participant expense	18,000	19,000	18,260
Drug testing	16,000	28,000	26,353
Postage	100	100	31
Copies	100	1,100	522
Total commodities and services	44,600	77,600	70,792
Supplies and materials			
Supplies	2,000	9,000	7,689
Total supplies and materials	2,000	9,000	7,689
Total drug court	321,000	280,000	270,132

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
TREATMENT COURTS FUND

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sober living home			
Salaries and benefits			
Salaries	$ 7,200	$ 7,200	$ 7,228
FICA	600	600	551
Unemployment	100	100	72
Total salaries and benefits	7,900	7,900	7,851
Commodities and services			
Maintenance - building	-	500	-
Maintenance - grounds	500	1,200	1,111
Maintenance - HVAC	200	1,200	-
Rent - equipment	200	1,000	444
Electricity	1,500	1,500	1,970
Gas	1,000	1,000	1,107
Water and sewer	600	2,600	2,007
Cable	2,000	2,000	1,848
Professional services	-	2,000	1,681
Total commodities and services	6,000	13,000	10,168
Supplies and materials			
Supplies	800	800	1,233
Total supplies and materials	800	800	1,233
Total sober living home	14,700	21,700	19,252
Mental health court			
Salaries and benefits			
Salaries	167,800	194,800	194,525
Longevity	100	100	183
FICA	18,700	18,700	14,197
IMRF	12,100	15,100	15,494
Insurance buyout	6,000	6,000	3,000
Health insurance	32,000	32,000	31,392
Life insurance	500	500	260
Benefit	-	-	834
Unemployment insurance	800	800	339
Pass through payments	-	-	-
Total salaries and benefits	238,000	268,000	260,224

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
TREATMENT COURTS FUND

For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Mental health court (Continued)			
Commodities and services			
Registrations	$ 1,000	$ 2,000	$ 3,190
Travel	2,100	2,100	4,150
Meetings	-	-	-
Telephone	1,600	1,600	2,182
Professional services	11,700	11,700	5,400
Software acquisition	1,000	1,000	-
Participant expenses	5,000	7,000	10,784
Drug testing	5,600	5,600	338
Total commodities and services	28,000	31,000	26,044
Supplies and materials			
Supplies	1,000	2,000	4,189
Total supplies and materials	1,000	2,000	4,189
Total mental health court	267,000	301,000	290,457
TOTAL EXPENDITURES	$ 602,700	$ 602,700	$ 579,841

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	$ 200,000	$ 200,000	$ 276,939
Charges for services			
Local agencies	-	-	4,992
Probation fees	142,000	142,000	103,851
Probation operation fees	50,000	50,000	41,183
Victim witness fines	1,500	1,500	1,431
Investment income	1,200	1,200	8,402
Miscellaneous	300	300	4,179
Total revenues	395,000	395,000	440,977
EXPENDITURES			
Public safety			
Probation services			
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	1,000	1,000	-
Commodities and services			
Registrations	700	700	600
Travel	1,500	1,500	1,640
Meetings	300	300	554
Maintenance - vehicles	10,000	10,000	7,591
Maintenance - software	5,000	5,000	6,251
Telephone	15,000	15,000	13,074
Training	15,000	15,000	18,599
Memberships	1,300	1,300	1,325
Professional services	42,700	42,700	37,863
Commercial services	5,000	5,000	2,527
Juvenile justice	-	24,000	23,522
Drug testing	8,000	8,000	4,525
Total commodities and services	104,500	128,500	118,071

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Probation services (Continued)			
Supplies and materials			
Supplies	$ 5,000	$ 5,000	$ 4,532
Clothing	800	800	729
Fuel	5,000	5,000	3,670
Total supplies and materials	10,800	10,800	8,931
Salaries and benefits			
Salaries	13,500	30,500	29,238
FICA	1,200	3,200	2,237
IMRF	1,200	1,200	954
Unemployment insurance	100	100	98
Total salaries and benefits	16,000	35,000	32,527
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	1,000	1,000	-
Total probation services	133,300	176,300	159,529
HOPE probation program			
Salaries and benefits			
Salaries	101,300	101,300	67,133
Grant support services	-	-	30,466
FICA	6,500	6,500	4,307
IMRF	9,300	9,300	5,433
Health insurance	40,000	40,000	23,616
Life insurance	400	400	71
Unemployment insurance	400	400	182
Total salaries and benefits	157,900	157,900	131,208

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
HOPE probation program (Continued)			
Commodities and services			
Maintenance - software	$ 3,200	$ 3,200	$ -
Rent	8,000	8,000	1,200
Professional services	20,000	20,000	17,029
Detention space	-	-	11,123
Drug testing	10,000	10,000	8,363
Total commodities and services	41,200	41,200	37,715
Supplies and materials			
Supplies	600	600	495
Copies - inhouse	300	300	-
Total supplies and materials	900	900	495
Total HOPE probation program	200,000	200,000	169,418
COAP probation program			
Salaries and benefits			
Salaries	-	35,000	32,208
FICA	-	3,000	2,159
IMRF	-	3,000	2,523
Health insurance	-	7,000	6,816
Life insurance	-	1,000	47
Unemployment insurance	-	1,000	100
Total salaries and benefits	-	50,000	43,853
Capital improvements			
Computer equipment	-	4,000	2,925
Vehicles	-	8,000	8,000
Total capital improvements	-	12,000	10,925

(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, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
COAP probation program (Continued)			
Commodities and services			
Travel	$ -	$ 500	$ 16
Maintenance - software	-	4,000	3,335
Professional services	-	32,000	31,470
Drug testing	-	1,000	772
Total commodities and services	-	37,500	35,593
Supplies and materials			
Supplies	-	2,000	1,456
Fuel	-	500	349
Indirect cost	-	5,000	3,834
Total supplies and materials	-	7,500	5,639
Total COAP probation program	-	107,000	96,010
Total expenditures	332,300	482,300	424,957
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	62,700	(87,300)	16,020
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	-	-	5,000
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Community action	(10,000)	(10,000)	(10,000)
Asset replacement	(10,000)	(10,000)	(10,000)
Drug Court	(38,500)	(38,500)	(38,500)
Total other financing sources (uses)	(63,500)	(63,500)	(58,500)
NET CHANGE IN FUND BALANCE	$ (800)	$ (150,800)	(42,480)
FUND BALANCE, JANUARY 1, 2019			470,995
FUND BALANCE, DECEMBER 31, 2019			$ 428,515

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	$ 2,000	$ 2,000	$ 26,643
Administrative fees	20,000	20,000	27,993
Fines and forfeits			
Administrative tow fees	210,000	210,000	138,190
Forfeits	5,000	5,000	12,263
DUI fines	40,000	40,000	50,977
Narcotics task force	-	-	8,240
Investment income	1,000	1,000	23,946
Miscellaneous income			
Donations	2,000	2,000	6,585
Total revenues	280,000	280,000	294,837
EXPENDITURES			
Public safety			
Capital improvements			
Sheriff's Care Trac	1,000	1,000	-
Other equipment	10,000	10,000	8,205
Total capital improvements	11,000	11,000	8,205
Commodities and services			
Training	11,000	11,000	8,767
Maintenance - equipment	2,000	2,000	2,591
Rent - equipment	10,000	15,000	17,208
Zoning/hearing officer	2,000	2,000	710
Investigations	3,000	3,000	2,927
Restricted SCAAP	6,000	16,000	18,017
Citizen's academy	5,000	5,000	7,075
Other	3,000	3,000	1,068
Total commodities and services	42,000	57,000	58,363
Supplies and materials			
Police supplies	5,000	5,000	6,912
Clothing	3,000	3,000	-
Miscellaneous	-	-	15,026
Total supplies and materials	8,000	8,000	21,938
Total expenditures	61,000	76,000	88,506
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	219,000	204,000	206,331
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Retirement fund	(409,500)	(409,500)	(331,400)
Total other financing sources (uses)	(409,500)	(409,500)	(331,400)
NET CHANGE IN FUND BALANCE	$ (190,500)	$ (205,500)	(125,069)
FUND BALANCE, JANUARY 1, 2019			654,566
FUND BALANCE, DECEMBER 31, 2019			$ 529,497

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	$ 29,900	$ 29,900	$ 27,550
Investment income	100	100	308
Total revenues	30,000	30,000	27,858
EXPENDITURES			
Public safety			
Salaries and benefits	-	7,000	6,118
Commodities and services	30,000	23,000	20,000
Total expenditures	30,000	30,000	26,118
NET CHANGE IN FUND BALANCE	$ -	$ -	1,740
FUND BALANCE, JANUARY 1, 2019			14,030
FUND BALANCE, DECEMBER 31, 2019			$ 15,770

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT APPOINTED SPECIAL ADVOCATES FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
CASA fee	$ 18,000	$ 18,000	$ 30,334
Total revenues	18,000	18,000	30,334
EXPENDITURES			
Public safety			
Commodities and services	18,000	40,000	40,000
Total expenditures	18,000	40,000	40,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(22,000)	(9,666)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General fund	-	-	10,000
Total other financing sources (uses)	-	-	10,000
NET CHANGE IN FUND BALANCE	$ -	$ (22,000)	334
FUND BALANCE, JANUARY 1, 2019			2,227
FUND BALANCE, DECEMBER 31, 2019			$ 2,561

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 2,078,000	$ 2,078,000	$ 2,037,376
Intergovernmental			
Fuel	120,000	120,000	192,741
Fuel depot maintenance	4,000	4,000	5,753
Materials	5,000	5,000	3,502
Local agency maintenance	1,000	1,000	-
Fines and forfeits			
Oversize vehicle permits	6,000	6,000	9,462
Investment income	5,000	5,000	38,887
Miscellaneous	1,000	1,000	17,595
Total revenues	2,220,000	2,220,000	2,305,316
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,574,000	1,574,000	1,452,085
Capital improvements	751,400	751,400	511,818
Commodities and services	304,800	304,800	245,267
Supplies and materials	604,600	604,600	447,687
Total expenditures	3,234,800	3,234,800	2,656,857
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,014,800)	(1,014,800)	(351,541)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	40,000	40,000	21,477
Transfers in			
County motor fuel tax	400,000	400,000	400,000
Transfers (out)			
Asset replacement	(7,000)	(7,000)	(7,000)
Highway facilities renewal and replacement	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	333,000	333,000	314,477
NET CHANGE IN FUND BALANCE	$ (681,800)	$ (681,800)	(37,064)
FUND BALANCE, JANUARY 1, 2019			1,917,107
FUND BALANCE, DECEMBER 31, 2019			$ 1,880,043

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	$ 840,000	$ 840,000	$ 805,758
Overtime	39,000	39,000	63,621
Seasonal	32,000	32,000	13,725
Premium holiday	4,000	4,000	664
Longevity pay	29,000	29,000	26,379
FICA	61,000	61,000	67,320
IMRF	75,000	75,000	72,689
Health benefits	470,000	470,000	390,518
Unemployment tax	2,000	2,000	2,248
Life insurance	2,000	2,000	1,339
Uniform allowance	5,000	5,000	-
Insurance buyout	3,000	3,000	-
HSA benefit	7,000	7,000	2,904
Deferred compensation	5,000	5,000	4,920
Total salaries and benefits	1,574,000	1,574,000	1,452,085
Capital improvements			
Land acquisition	30,000	30,000	3,624
Landscaping	800	800	-
Roads - major repair and maintenance	151,000	151,000	256,548
Vehicles	50,000	50,000	30,016
Computer equipment	2,100	2,100	1,154
Construction equipment	517,500	517,500	215,642
Other equipment	-	-	4,834
Total capital improvements	751,400	751,400	511,818
Commodities and services			
Travel	3,600	3,600	3,520
School of instruction	3,000	3,000	1,645
Public notices	300	300	688
Memberships	2,100	2,100	1,261
Maintenance - software	5,600	5,600	5,137
Maintenance - vehicles	15,000	15,000	13,043
Maintenance - building	11,100	11,100	22,266
Maintenance - equipment	90,000	90,000	104,362
Maintenance - fuel depot	3,000	3,000	1,322
Maintenance - HVAC	1,500	1,500	1,450

(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, 2019

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Maintenance - plumbing	$ 600	$ 600	$ 285
Maintenance - electrical	1,000	1,000	807
Telephone	10,500	10,500	6,992
Electricity	40,000	40,000	33,909
Gas	21,000	21,000	13,868
Garbage	2,500	2,500	2,596
Water and sewer	3,000	3,000	2,811
Commercial services	10,000	10,000	17,662
Janitorial contract	3,500	3,500	2,898
Drug testing	2,000	2,000	1,954
Rental of equipment	500	500	-
Professional services	75,000	75,000	6,791
Total commodities and services	304,800	304,800	245,267
Supplies and materials			
Supplies	3,500	3,500	3,402
Postage	800	800	883
Janitorial supplies	2,000	2,000	1,191
Fuels and lubricants	350,000	350,000	321,210
Materials - day labor	175,000	175,000	73,202
Materials - traffic control	20,000	20,000	17,668
Materials - winter maintenance	5,000	5,000	2,697
Traffic signal maintenance	40,000	40,000	20,790
Books and subscriptions	300	300	182
Clothing	8,000	8,000	6,462
Total supplies and materials	604,600	604,600	447,687
TOTAL EXPENDITURES	$ 3,234,800	$ 3,234,800	$ 2,656,857

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Township - engineering	$ 35,000	$ 35,000	$ 42,803
Township - motor fuel	35,000	35,000	60,325
Township - bridge	-	-	7,271
State aid	-	-	67,330
Investment income	1,500	1,500	6,155
Miscellaneous	700	700	2,401
Total revenues	72,200	72,200	186,285
EXPENDITURES			
Highways and streets			
Salaries and benefits	303,000	134,000	133,880
Capital improvements	37,100	28,000	27,960
Commodities and services	70,700	248,700	250,749
Supplies and materials	4,300	4,300	2,016
Total expenditures	415,100	415,000	414,605
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(342,900)	(342,800)	(228,320)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to bridges	8,000	8,000	451
Federal highway matching tax	359,800	359,800	198,946
Transfers (out)			
Township motor fuel	-	(100)	-
Total other financing sources (uses)	367,800	367,700	199,397
NET CHANGE IN FUND BALANCE	$ 24,900	$ 24,900	(28,923)
FUND BALANCE, JANUARY 1, 2019			754,427
FUND BALANCE, DECEMBER 31, 2019			$ 725,504

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	$ 183,000	$ 101,000	$ 100,806
Seasonal	-	-	2,865
Overtime	15,000	-	-
Longevity pay	1,000	1,000	192
FICA	13,000	8,000	7,994
IMRF	16,000	9,000	8,206
Health insurance	70,000	10,000	9,927
Life insurance	500	500	95
Benefit	4,000	4,000	554
Unemployment insurance	500	500	241
Insurance buyout	-	-	3,000
Total salaries and benefits	303,000	134,000	133,880
Capital improvements			
Other equipment	37,100	28,000	27,960
Total capital improvements	37,100	28,000	27,960
Commodities and services			
Registrations	5,000	5,000	2,430
Travel	600	600	-
Memberships	300	300	216
Maintenance - software	6,000	6,000	4,395
Maintenance - equipment	2,800	2,800	3,399
Telephone	6,000	6,000	1,609
Professional services	50,000	228,000	238,699
Commercial services	-	-	1
Total commodities and services	70,700	248,700	250,749
Supplies and materials			
Supplies	4,300	4,300	2,016
Total supplies and materials	4,300	4,300	2,016
TOTAL EXPENDITURES	$ 415,100	$ 415,000	$ 414,605

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 636,000	$ 636,000	$ 623,770
Intergovernmental			
Contributions from townships	-	-	44,787
Investment income	10,000	10,000	46,937
Total revenues	646,000	646,000	715,494
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	71,000	71,000	67,931
Overtime	18,000	18,000	20,751
Longevity pay	3,000	3,000	2,991
FICA	6,800	6,800	6,127
IMRF	8,000	8,000	7,415
Health insurance	28,000	28,000	27,360
Life insurance	100	100	71
Unemployment insurance	100	100	100
Total salaries and benefits	135,000	135,000	132,746
Capital improvements			
Bridges and other structures	380,000	380,000	153,191
Other equipment	14,000	14,000	-
Total capital improvements	394,000	394,000	153,191
Commodities and services			
Professional services	450,000	450,000	268,073
Total commodities and services	450,000	450,000	268,073
Supplies and materials			
Day labor materials	40,000	40,000	11,085
Total supplies and materials	40,000	40,000	11,085
Total expenditures	1,019,000	1,019,000	565,095

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (373,000)	$ (373,000)	$ 150,399
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(8,000)	(8,000)	(451)
Township motor fuel	-	-	(6)
Total other financing sources (uses)	(8,000)	(8,000)	(457)
NET CHANGE IN FUND BALANCE	$ (381,000)	$ (381,000)	149,942
FUND BALANCE, JANUARY 1, 2019			1,102,632
FUND BALANCE, DECEMBER 31, 2019			$ 1,252,574

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	$ 1,250,000	$ 1,250,000	$ 1,337,477
Motor fuel tax - transportation renewal fund	-	-	379,711
Motor fuel tax - local agencies	150,000	150,000	379,021
State aid	234,000	234,000	63,302
Investment income	10,000	10,000	51,852
Miscellaneous	-	-	20,873
Total revenues	1,644,000	1,644,000	2,232,236
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	453,000	453,000	452,773
Overtime	17,000	17,000	30,418
Seasonal	47,000	47,000	21,316
Premium holiday	6,000	6,000	6,860
FICA	40,000	40,000	39,110
IMRF	45,000	45,000	39,762
Unemployment insurance	1,000	1,000	224
Total salaries and benefits	609,000	609,000	590,463
Capital improvements			
Road - major repairs and maintenance	1,007,600	757,600	549,146
Total capital improvements	1,007,600	757,600	549,146
Supplies and materials			
Winter maintenance materials	500,000	750,000	719,564
Total supplies and materials	500,000	750,000	719,564
Total expenditures	2,116,600	2,116,600	1,859,173
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(472,600)	(472,600)	373,063
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway	(400,000)	(400,000)	(400,000)
Total other financing sources (uses)	(400,000)	(400,000)	(400,000)
NET CHANGE IN FUND BALANCE	$ (872,600)	$ (872,600)	(26,937)
FUND BALANCE, JANUARY 1, 2019			2,419,850
FUND BALANCE, DECEMBER 31, 2019			$ 2,392,913

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 636,000	$ 636,000	$ 623,770
Investment income	15,000	15,000	89,362
Miscellaneous	-	-	17,077
Total revenues	651,000	651,000	730,209
EXPENDITURES			
Highways and streets			
Commodities and services			
Professional services	430,000	430,000	11,575
Capital outlay			
Road - major repairs and maintenance	1,901,400	1,901,400	1,153,170
Land acquisition	75,000	75,000	4,550
Total expenditures	2,406,400	2,406,400	1,169,295
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,755,400)	(1,755,400)	(439,086)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(359,800)	(359,800)	(198,946)
Total other financing sources (uses)	(359,800)	(359,800)	(198,946)
NET CHANGE IN FUND BALANCE	$ (2,115,200)	$ (2,115,200)	(638,032)
FUND BALANCE, JANUARY 1, 2019			3,740,102
FUND BALANCE, DECEMBER 31, 2019			$ 3,102,070

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grant revenue	240,000	240,000	75,649
State grant revenue	60,000	60,000	18,912
Total revenues	300,000	300,000	94,561
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	112,000	112,000	58,061
FICA	8,600	8,600	4,132
IMRF	9,200	9,200	4,680
Health insurance	20,000	20,000	6,878
Life insurance	100	100	38
HSA benefit	-	-	420
Unemployment insurance	100	100	113
Total salaries and benefits	150,000	150,000	74,322
Commodities and services			
Computer equipment	5,000	5,000	999
Registrations	1,500	1,500	-
Travel	6,200	6,200	1,031
Memberships	1,000	1,000	-
Public notices	9,500	9,500	649
Maintenance - software	13,800	13,800	1,297
Maintenance - equipment	2,000	2,000	-
Telephone	1,200	1,200	-
Professional services	54,100	54,100	-
Commercial services	39,300	39,300	4,693
Total commodities and services	133,600	133,600	8,669
Supplies and materials			
Supplies	200	200	7
Postage	200	200	-
Books and subscriptions	1,000	1,000	-
Indirect costs	15,000	15,000	-
Total supplies and materials	16,400	16,400	7
Total expenditures	300,000	300,000	82,998
NET CHANGE IN FUND BALANCE	$ -	$ -	11,563
FUND BALANCE, JANUARY 1, 2019			-
FUND BALANCE, DECEMBER 31, 2019			$ 11,563

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	$ 385,000	$ 385,000	$ 377,572
Licenses and permits	635,600	635,600	635,662
Intergovernmental	1,777,300	1,777,300	1,959,318
Charges for services	364,200	364,200	344,985
Investment income	35,000	35,000	39,268
Miscellaneous	7,000	7,000	9,889
Total revenues	3,204,100	3,204,100	3,366,694
EXPENDITURES			
Health and welfare			
Salaries and benefits	3,156,400	2,931,400	2,914,114
Capital improvements	9,200	14,200	12,925
Commodities and services	269,700	484,700	497,089
Supplies and materials	281,300	281,300	261,801
Total expenditures	3,716,600	3,711,600	3,685,929
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(512,500)	(507,500)	(319,235)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	330,700	330,700	330,700
Mental health	28,200	28,200	28,746
Nursing home	-	-	5,428
Solid waste program	18,000	18,000	18,000
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Retirement	-	(5,000)	(3,716)
Asset replacement	(55,000)	(55,000)	(55,000)
Total other financing sources (uses)	311,900	306,900	314,158
NET CHANGE IN FUND BALANCE	$ (200,600)	$ (200,600)	(5,077)
FUND BALANCE, JANUARY 1, 2019			2,106,792
FUND BALANCE, DECEMBER 31, 2019			$ 2,101,715

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	$ 385,000	$ 385,000	$ 377,572
Total taxes	385,000	385,000	377,572
LICENSES AND PERMITS			
Animal control licenses	318,800	318,800	319,364
Septic permits and licenses	20,000	20,000	14,745
Well permits	8,000	8,000	8,350
Restaurant permits	257,200	257,200	266,418
Septic inspections	11,000	11,000	8,705
Well inspections	17,000	17,000	13,555
Tanning booth inspections	3,600	3,600	4,525
Total licenses and permits	635,600	635,600	635,662
INTERGOVERNMENTAL REVENUE			
State aid - family planning	93,000	93,000	84,181
State grant - FCM match	215,000	215,000	111,415
State grant - planning prepared	120,000	120,000	129,933
State grant - WIC	309,200	309,200	304,259
State aid - immunizations	150,000	150,000	95,053
State grant - basic health	153,500	153,500	176,694
State grant - vision and hearing	16,000	16,000	15,351
State grant - vector prevention	17,500	17,500	20,038
State grant - lead	26,800	26,800	26,715
State grant - Title X - family planning	132,100	132,100	175,363
State grant - case management	326,000	326,000	344,882
State grant - tobacco	40,000	40,000	290,350
State grant - HIV case management	118,200	118,200	114,644
State aid - depression and ASQ screening	60,000	60,000	60,440
Community benefit grant	-	-	10,000
Total intergovernmental revenue	1,777,300	1,777,300	1,959,318

(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, 2019

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	$ 95,000	$ 95,000	$ 87,528
Drug testing	13,000	13,000	10,888
Medical cannabis program	-	-	10,200
Community lab draw	-	-	998
Blood lead testing	200	200	314
Private pay - TB	22,000	22,000	16,659
Private pay - V & H	6,000	6,000	6,235
Private pay - Depr / ASQ	-	-	5,368
Family planning	50,000	50,000	60,492
Immunizations	115,000	115,000	84,418
Flu shots	63,000	63,000	61,885
Total charges for services	364,200	364,200	344,985
INVESTMENT INCOME	35,000	35,000	39,268
MISCELLANEOUS			
Donations	700	700	1,625
Building rentals	4,300	4,300	5,910
Other	2,000	2,000	2,354
Total miscellaneous	7,000	7,000	9,889
TOTAL REVENUES	$ 3,204,100	$ 3,204,100	$ 3,366,694

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	$ 2,181,800	$ 2,074,800	$ 2,059,386
Overtime	2,600	2,600	1,926
On call	10,200	10,200	10,182
Deferred compensation	3,600	3,600	3,629
Examination fees	200	200	330
Health benefits	536,400	428,400	427,136
Life insurance	3,600	3,600	2,595
FICA	166,900	161,900	150,013
IMRF	172,500	167,500	164,493
Unemployment tax	4,300	4,300	4,611
Paid hours off contingency	30,000	30,000	47,502
Insurance buyout	33,000	33,000	33,000
HSA benefit	11,300	11,300	9,311
Total salaries and benefits	3,156,400	2,931,400	2,914,114
Capital improvements			
Office furniture and equipment	9,000	9,000	7,289
Other equipment	200	5,200	5,636
Total capital improvements	9,200	14,200	12,925
Commodities and services			
Registrations	500	500	500
Travel	11,500	11,500	14,153
Public notices	1,500	109,500	109,425
Memberships	6,000	6,000	5,377
Maintenance - software	89,000	89,000	86,888
Maintenance - vehicles	3,500	3,500	4,764
Maintenance - equipment	8,100	8,100	6,579
Postage	6,500	6,500	4,680
Telephone	14,800	14,800	15,443
Commercial services	26,000	26,000	22,893
Participant expenses	6,000	6,000	2,868
Insurance premiums	700	700	101
Pass-thru grant payments	-	107,000	132,126
Rental of equipment	3,100	3,100	2,191
Professional services	81,600	81,600	79,390

(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, 2019

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	$ 1,000	$ 1,000	$ -
Employee wellness	100	100	-
Pet population control	1,900	1,900	1,500
Water sample testing	3,200	3,200	2,736
In-house copies	700	700	630
Other commodities and services	4,000	4,000	4,845
Total commodities and services	269,700	484,700	497,089
Supplies and materials			
Supplies	23,300	23,300	22,138
Environmental health supplies	8,500	8,500	13,289
Family planning supplies	72,000	72,000	52,461
Clinic supplies	14,000	14,000	10,746
Vaccines	140,000	140,000	138,651
TB supplies	6,900	6,900	2,649
Animal control supplies	1,700	1,700	3,296
Periodicals and subscriptions	900	900	3,516
Educational supplies	1,000	1,000	2,674
Fuels and lubricants	12,500	12,500	11,854
Clothing	500	500	527
Total supplies and materials	281,300	281,300	261,801
TOTAL EXPENDITURES	$ 3,716,600	$ 3,711,600	$ 3,685,929

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 2,623,000	$ 2,623,000	$ 2,601,383
Investment income	7,500	7,500	63,658
Miscellaneous	100	100	575
Total revenues	2,630,600	2,630,600	2,665,616
EXPENDITURES			
Health and welfare			
Salaries and benefits	223,700	223,700	192,828
Commodities and services	2,281,900	2,373,000	2,357,813
Supplies and materials	4,000	4,000	1,752
Total expenditures	2,509,600	2,600,700	2,552,393
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	121,000	29,900	113,223
OTHER FINANCING SOURCES (USES)			
Transfers in			
Community action	39,000	39,000	13,398
Senior services	-	-	7,000
Transfers (out)			
General	(175,000)	(85,000)	(50,000)
Drug court	(1,100)	(49,500)	(26,653)
Health	(28,200)	(28,200)	(28,746)
Community action	(30,100)	(30,100)	(12,540)
Asset replacement	(1,100)	(1,100)	(1,100)
Sober living home	(49,500)	-	-
Probation service	-	-	(5,000)
Total other financing sources (uses)	(246,000)	(154,900)	(103,641)
NET CHANGE IN FUND BALANCE	$ (125,000)	$ (125,000)	9,582
FUND BALANCE, JANUARY 1, 2019			3,033,728
FUND BALANCE, DECEMBER 31, 2019			$ 3,043,310

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	$ 161,200	$ 161,200	$ 144,548
Health insurance	28,400	28,400	22,608
Life insurance	200	200	133
HSA benefit	3,400	3,400	3,324
FICA	12,400	12,400	10,280
IMRF	17,900	17,900	11,747
Unemployment tax	200	200	188
Total salaries and benefits	223,700	223,700	192,828
Commodities and services			
Travel	4,000	4,000	4,842
School of instruction	1,500	1,500	75
Meetings	3,000	3,000	2,600
Public notices	100	100	23
Memberships	10,000	10,000	7,485
Maintenance - equipment	100	1,200	2,208
Postage	400	400	317
Copy machine	900	900	-
Printing supplies	3,000	3,000	1,489
Telephone	300	300	300
Rental of space	11,500	11,500	11,500
Professional services	4,000	4,000	7,671
Commercial services	300	300	625
Software acquisition	500	500	-
Contributions to agencies	2,160,300	2,250,300	2,302,115
Special programs	75,000	75,000	14,417
Disaster assistance	5,000	5,000	1,680
Other commodities and services	2,000	2,000	466
Total commodities and services	2,281,900	2,373,000	2,357,813
Supplies and materials			
Supplies	3,500	3,500	1,508
Periodicals and subscriptions	500	500	244
Total supplies and materials	4,000	4,000	1,752
TOTAL EXPENDITURES	$ 2,509,600	$ 2,600,700	$ 2,552,393

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	$ 5,000	$ 5,000	$ 5,057
Investment income	200	200	1,087
Total revenues	5,200	5,200	6,144
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
NET CHANGE IN FUND BALANCE	$ 5,200	$ 5,200	6,144
FUND BALANCE, JANUARY 1, 2019			49,507
FUND BALANCE, DECEMBER 31, 2019			$ 55,651

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	$ 352,700	$ 352,700	$ 60,322
Local grants	300	300	135
Commission payments	-	-	20
Investment income	100	100	1,232
Total revenues	353,100	353,100	61,709
EXPENDITURES			
Health and welfare			
Salaries and benefits	241,800	241,800	28,144
Commodities and services	106,100	106,100	25,480
Supplies and materials	11,600	11,600	1,553
Total expenditures	359,500	359,500	55,177
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,400)	(6,400)	6,532
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	30,100	30,100	12,540
Senior services	7,000	7,000	-
Probation services	10,000	10,000	10,000
Transfers (out)			
Mental health	(39,000)	(39,000)	(13,398)
Asset replacement	(1,700)	(1,700)	-
Total other financing sources (uses)	6,400	6,400	9,142
NET CHANGE IN FUND BALANCE	$ -	$ -	15,674
FUND BALANCE, JANUARY 1, 2019			58,904
FUND BALANCE, DECEMBER 31, 2019			$ 74,578

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY ACTION FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	$ 151,000	$ 151,000	$ 21,620
Longevity pay	3,000	3,000	-
Health benefits	49,500	49,500	2,372
Life insurance	500	500	45
FICA	11,700	11,700	1,766
IMRF	16,800	16,800	1,761
Unemployment tax	500	500	219
Insurance buyout	3,000	3,000	-
HSA benefit	5,800	5,800	361
Total salaries and benefits	241,800	241,800	28,144
Commodities and services			
Travel	11,500	11,500	89
School of instruction	8,000	8,000	-
Scholarships	3,000	3,000	-
Memberships	2,800	2,800	-
Maintenance - equipment	1,300	1,300	456
Rent - space/maintenance	10,500	10,500	1,900
Telephone	500	500	-
Insurance premiums	2,500	2,500	375
Professional services	66,000	66,000	22,660
Total commodities and services	106,100	106,100	25,480
Supplies and materials			
Postage	100	100	12
Supplies	7,200	7,200	70
Books and subscriptions	2,800	2,800	114
Miscellaneous	1,500	1,500	1,357
Total supplies and materials	11,600	11,600	1,553
TOTAL EXPENDITURES	$ 359,500	$ 359,500	$ 55,177

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 415,000	$ 415,000	$ 407,138
Investment income	500	500	4,261
Total revenues	415,500	415,500	411,399
EXPENDITURES			
Commodities and services			
Contributions to agencies	408,500	438,500	423,884
Total expenditures	408,500	438,500	423,884
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,000	(23,000)	(12,485)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Mental health	-	-	(7,000)
Community action	(7,000)	(7,000)	-
Total other financing sources (uses)	(7,000)	(7,000)	(7,000)
NET CHANGE IN FUND BALANCE	$ -	$ (30,000)	(19,485)
FUND BALANCE, JANUARY 1, 2019			161,462
FUND BALANCE, DECEMBER 31, 2019			$ 141,977

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	$ 500,000	$ 500,000	$ 490,508
Investment income	3,000	3,000	14,561
Total revenues	503,000	503,000	505,069
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	254,000	254,000	232,282
FICA	20,000	20,000	17,618
IMRF	21,000	21,000	18,814
Health insurance	34,200	34,200	22,158
Life insurance	500	500	337
Insurance buyout	6,000	6,000	6,000
Unemployment insurance	600	600	643
Total salaries and benefits	336,300	336,300	297,852
Capital outlay			
Computer software	14,000	14,000	2,094
Total capital outlay	14,000	14,000	2,094
Commodities and services			
Travel	12,000	12,000	8,245
Mileage - employee	4,000	4,000	1,483
Mileage - boards	3,000	3,000	1,789
Meetings	1,000	1,000	-
Training	3,000	3,000	2,600
Memberships	1,000	1,000	125
Community relations	3,000	3,000	1,526
Maintenance - vehicle	2,000	2,000	994
Rent - space	15,000	15,000	15,000
Telephone	3,000	3,000	2,218
Professional services	-	-	2,174

(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, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Commodities and services (Continued)			
Insurance premiums	$ 4,500	$ 4,500	$ 4,314
Direct assistance payments	90,000	90,000	72,165
Postage	1,000	1,000	1,140
Fuel	4,000	4,000	5,016
Total commodities and services	146,500	146,500	118,789
Supplies and materials			
Supplies	5,000	5,000	8,684
Copies	200	200	25
Clothing	500	500	-
Total supplies and materials	5,700	5,700	8,709
Total expenditures	502,500	502,500	427,444
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	500	500	77,625
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(8,500)	(8,500)	(8,500)
Total other financing sources (uses)	(8,500)	(8,500)	(8,500)
NET CHANGE IN FUND BALANCE	$ (8,000)	$ (8,000)	69,125
FUND BALANCE, JANUARY 1, 2019			693,081
FUND BALANCE, DECEMBER 31, 2019			$ 762,206

(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.**

- **Alternate Revenue Bonds 2017 Fund - to account for the issuance and repayment of the Jail Expansion Bonds.**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
DEBT SERVICE FUNDS

December 31, 2019

	Build America Bonds	Recovery Zone Bonds	Alternate Revenue Bonds 2017	Total
ASSETS				
Cash and investments	$ 1,147,631	$ 353,904	$ 2,604,482	$ 4,106,017
Receivables				
Accrued interest	1,735	1,556	-	3,291
TOTAL ASSETS	$ 1,149,366	$ 355,460	$ 2,604,482	$ 4,109,308
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 400	$ 400	$ -	$ 800
Total liabilities	400	400	-	800
FUND BALANCES				
Restricted for debt service	1,148,966	355,060	2,604,482	4,108,508
Total fund balances	1,148,966	355,060	2,604,482	4,108,508
TOTAL LIABILITIES AND FUND BALANCES	$ 1,149,366	$ 355,460	$ 2,604,482	$ 4,109,308

(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, 2019

	Build America Bonds 2010	Recovery Zone Bonds 2010	Alternate Revenue Bonds 2017	Total
REVENUES				
Intergovernmental	$ 972,553	$ 312,106	$ -	$ 1,284,659
Investment income	33,652	8,893	35,127	77,672
Total revenues	1,006,205	320,999	35,127	1,362,331
EXPENDITURES				
General government				
Commodities and services	1,200	1,200	13,871	16,271
Debt service				
Principal	745,000	-	-	745,000
Interest	226,726	310,108	1,198,106	1,734,940
Total expenditures	972,926	311,308	1,211,977	2,496,211
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	33,279	9,691	(1,176,850)	(1,133,880)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	1,584,356	1,584,356
Total other financing sources (uses)	-	-	1,584,356	1,584,356
NET CHANGE IN FUND BALANCES	33,279	9,691	407,506	450,476
FUND BALANCES, JANUARY 1, 2019	1,115,687	345,369	2,196,976	3,658,032
FUND BALANCES, DECEMBER 31, 2019	$ 1,148,966	$ 355,060	$ 2,604,482	$ 4,108,508

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BUILD AMERICA BONDS 2010 FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	$ 898,000	$ 898,000	$ 898,000
Federal interest rebate	74,000	74,000	74,553
Investment income	2,000	2,000	33,652
Total revenues	974,000	974,000	1,006,205
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,200	1,200
Debt service			
Principal	745,000	745,000	745,000
Interest	227,000	226,800	226,726
Total expenditures	973,000	973,000	972,926
NET CHANGE IN FUND BALANCE	$ 1,000	$ 1,000	33,279
FUND BALANCE, JANUARY 1, 2019			1,115,687
FUND BALANCE, DECEMBER 31, 2019			$ 1,148,966

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECOVERY ZONE BONDS 2010 FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	$ 181,000	$ 181,000	$ 181,000
Federal interest rebate	130,000	130,000	131,106
Investment income	2,000	2,000	8,893
Total revenues	313,000	313,000	320,999
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,200	1,200
Debt service			
Interest	311,000	310,800	310,108
Total expenditures	312,000	312,000	311,308
NET CHANGE IN FUND BALANCE	$ 1,000	$ 1,000	9,691
FUND BALANCE, JANUARY 1, 2019			345,369
FUND BALANCE, DECEMBER 31, 2019			$ 355,060

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ALTERNATE REVENUE BONDS 2017 FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 8,000	$ 8,000	$ 35,127
Total revenues	8,000	8,000	35,127
EXPENDITURES			
General government			
Commodities and services			
Professional services	-	14,000	13,471
Commercial services	1,000	1,000	400
Debt service			
Interest	1,199,000	1,199,000	1,198,106
Total expenditures	1,200,000	1,214,000	1,211,977
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,192,000)	(1,206,000)	(1,176,850)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	1,584,400	1,584,400	1,584,356
Total other financing sources (uses)	1,584,400	1,584,400	1,584,356
NET CHANGE IN FUND BALANCE	$ 392,400	$ 378,400	407,506
FUND BALANCE, JANUARY 1, 2019			2,196,976
FUND BALANCE, DECEMBER 31, 2019			$ 2,604,482

(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.**

- **Highway Facilities Renewal and Replacement Fund - to account for funds assigned for the renewal and replacement of Highway Department buildings.**

- **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.**

- **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.**

- **Jail Expansion Fund - to account for the revenues and expenditures restricted for the jail expansion project. The funding is provided for by Build America Bonds Series 2010A bond proceeds, host benefit fees generated at the landfill, the Series 2017 General Obligation Bonds (Alternate Revenue Source) and loans from other funds.**

- **Radio Communication Systems Fund - to account for funds assigned for an upgrade of the County Public Safety wireless radio system to APCO Project 25 Compliance. Financing is provided by a host benefit fee transfer from the Landfill Host Benefit Fund for all special waste disposed of at the landfill expansion in excess of the first 500,000 tons annually of combined municipal solid waste and special waste.**

- **Courthouse Expansion Fund - to account for revenues assigned for the build-out of the third floor of the Courthouse. Financing is provided by an allocation from the Opportunity Fund.**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2019

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement	County Farm
ASSETS					
Cash and investments	$ 45,704	$ 494,302	$ 56,205	$ 492,802	$ 582,624
Receivables					
Accounts	-	-	-	-	-
Accrued interest	355	1,457	467	54	-
Other	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Advances to other funds	1,500,000	-	300,000	-	-
TOTAL ASSETS	$ 1,546,059	$ 495,759	$ 356,672	$ 492,856	$ 582,624
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	$ -	$ -	$ 8,120	$ -	$ -
Retainage payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to others	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	-	-	8,120	-	-
FUND BALANCES					
Nonspendable - prepaid items	-	-	-	-	-
Restricted for jail expansion	-	-	-	-	-
Unrestricted					
Assigned for capital purposes	1,546,059	370,759	348,552	492,856	582,624
Assigned for bike paths	-	125,000	-	-	-
Unassigned (deficit)	-	-	-	-	-
Total fund balances (deficit)	1,546,059	495,759	348,552	492,856	582,624
TOTAL LIABILITIES AND FUND BALANCES	$ 1,546,059	$ 495,759	$ 356,672	$ 492,856	$ 582,624

Opportunity	Asset Replacement	Solid Waste Program	Landfill Host Benefit	Jail Expansion	Radio Communication Systems	Courthouse Expansion	Total
$ 2,845,861	$ 4,324,030	$ 193,590	$ 582,559	$ 410,390	$ 1,146,399	$ 64,720	$ 11,239,186
-	581	2,678	239,787	-	-	-	243,046
-	10,470	-	-	11,516	1,643	-	25,962
-	-	-	-	-	13,454	-	13,454
-	-	1,450	-	-	-	-	1,450
42,000	-	-	-	-	218,631	-	260,631
411,456	-	-	-	-	-	-	411,456
-	1,500,000	-	-	-	-	-	3,300,000
$ 3,299,317	$ 5,835,081	$ 197,718	$ 822,346	$ 421,906	$ 1,380,127	$ 64,720	$ 15,495,185
$ -	$ 31,646	$ 631	-	$ 1,131	$ -	$ 5,321	$ 46,849
-	-	-	-	-	119,606	-	119,606
-	-	1,181	-	-	-	-	1,181
86,950	-	-	-	-	-	-	86,950
2,815	-	-	218,631	-	-	-	221,446
-	-	-	-	-	3,100,000	-	3,100,000
89,765	31,646	1,812	218,631	1,131	3,219,606	5,321	3,576,032
-	-	1,450	-	-	-	-	1,450
-	-	-	-	420,775	-		420,775
3,209,552	5,803,435	194,456	603,715	-	-	59,399	13,211,407
-	-	-	-	-	-	-	125,000
-	-	-	-	-	(1,839,479)	-	(1,839,479)
3,209,552	5,803,435	195,906	603,715	420,775	(1,839,479)	59,399	11,919,153
$ 3,299,317	$ 5,835,081	$ 197,718	$ 822,346	$ 421,906	$ 1,380,127	$ 64,720	$ 15,495,185

(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, 2019

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement	County Farm
REVENUES					
Charges for services	$ -	$ -	$ 1,254	$ -	$ -
Intergovernmental	-	52,709	-	-	-
Investment income	46,059	18,581	10,732	8,948	7,835
Miscellaneous	-	-	-	-	-
Total revenues	46,059	71,290	11,986	8,948	7,835
EXPENDITURES					
General government					
Commodities and services	-	-	62,620	-	-
Public safety					
Commodities and services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Health and welfare					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Capital outlay					
Capital improvements	-	6,053	-	23,135	126,018
Total expenditures	-	6,053	62,620	23,135	126,018
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	46,059	65,237	(50,634)	(14,187)	(118,183)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	100,000	225,000
Transfers (out)	(35,011)	-	-	-	-
Total other financing sources (uses)	(35,011)	-	-	100,000	225,000
NET CHANGE IN FUND BALANCES	11,048	65,237	(50,634)	85,813	106,817
FUND BALANCES (DEFICIT), JANUARY 1, 2019	1,535,011	430,522	399,186	407,043	475,807
FUND BALANCES (DEFICIT), DECEMBER 31, 2019	$ 1,546,059	$ 495,759	$ 348,552	$ 492,856	$ 582,624

Opportunity	Asset Replacement	Solid Waste Program	Landfill Host Benefit	Jail Expansion	Radio Communication Systems	Courthouse Expansion	Total
$ 27,531	$ 27,149	$ 2,718	$ 2,662,418	$ -	$ -	$ -	$ 2,721,070
920,317	-	-	-	-	-	-	973,026
67,155	137,645	3,149	28,671	15,091	20,953	-	364,819
1,450	1,293	-	-	-	-	-	2,743
1,016,453	166,087	5,867	2,691,089	15,091	20,953	-	4,061,658
-	-	-	29,567		-	-	92,187
-	-	-	-	-	37,713	10,601	48,314
-	-	-	-	-	59	-	59
-	-	59,079	-	-	-	-	59,079
-	-	33,798	-	-	-	-	33,798
560,740	363,437	-	-	117,120	1,893,853	-	3,090,356
560,740	363,437	92,877	29,567	117,120	1,931,625	10,601	3,323,793
455,713	(197,350)	(87,010)	2,661,522	(102,029)	(1,910,672)	(10,601)	737,865
-	28,632	-	-	-	-	-	28,632
-	730,000	134,133	-	-	668,631	70,000	1,927,764
(140,000)	-	(18,000)	(3,087,120)	(225,000)	-	-	(3,505,131)
(140,000)	758,632	116,133	(3,087,120)	(225,000)	668,631	70,000	(1,548,735)
315,713	561,282	29,123	(425,598)	(327,029)	(1,242,041)	59,399	(810,870)
2,893,839	5,242,153	166,783	1,029,313	747,804	(597,438)	-	12,730,023
$ 3,209,552	$ 5,803,435	$ 195,906	$ 603,715	$ 420,775	$ (1,839,479)	$ 59,399	$ 11,919,153

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 30,000	$ 30,000	$ 46,059
Total revenues	30,000	30,000	46,059
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	30,000	30,000	46,059
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(30,000)	(30,000)	(35,011)
Total other financing sources (uses)	(30,000)	(30,000)	(35,011)
NET CHANGE IN FUND BALANCE	$ -	$ -	11,048
FUND BALANCE, JANUARY 1, 2019			1,535,011
FUND BALANCE, DECEMBER 31, 2019			$ 1,546,059

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	$ -	$ -	$ 52,709
Investment income	2,000	2,000	18,581
Total revenues	2,000	2,000	71,290
EXPENDITURES			
Capital improvements			
Walk/bike path	25,000	25,000	-
Hazard mitigation	5,000	5,000	-
Signage	5,000	5,000	-
Building security	15,000	15,000	3,960
Energy reduction	10,000	10,000	2,093
Contingency	5,000	5,000	-
Total expenditures	65,000	65,000	6,053
NET CHANGE IN FUND BALANCE	$ (63,000)	$ (63,000)	65,237
FUND BALANCE, JANUARY 1, 2019			430,522
FUND BALANCE, DECEMBER 31, 2019			$ 495,759

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	$ 2,000	$ 2,000	$ 1,254
Investment income	2,000	2,000	10,732
Total revenues	4,000	4,000	11,986
EXPENDITURES			
General government			
Commodities and services			
Professional services	85,000	85,000	62,620
Software acquisition	3,000	3,000	-
Total expenditures	88,000	88,000	62,620
NET CHANGE IN FUND BALANCE	$ (84,000)	$ (84,000)	(50,634)
FUND BALANCE, JANUARY 1, 2019			399,186
FUND BALANCE, DECEMBER 31, 2019			$ 348,552

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 1,000	$ 1,000	$ 8,948
Total revenues	1,000	1,000	8,948
EXPENDITURES			
Capital improvements			
Building maintenance - overhead doors	-	24,000	23,135
Total expenditures	-	24,000	23,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,000	(23,000)	(14,187)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Highway	100,000	100,000	100,000
Total other financing sources (uses)	100,000	100,000	100,000
NET CHANGE IN FUND BALANCE	$ 101,000	$ 77,000	85,813
FUND BALANCE, JANUARY 1, 2019			407,043
FUND BALANCE, DECEMBER 31, 2019			$ 492,856

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 3,000	$ 3,000	$ 7,835
Total revenues	3,000	3,000	7,835
EXPENDITURES			
General government			
Commodities and services	25,000	25,000	-
Capital outlay			
Building construction	300,000	300,000	-
Outdoor shooting range	25,000	25,000	1,018
Parking lot - administration	125,000	125,000	125,000
Storage system	75,000	75,000	-
Total expenditures	550,000	550,000	126,018
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(547,000)	(547,000)	(118,183)
OTHER FINANCING SOURCES (USES)			
Transfers in	225,000	225,000	225,000
Total other financing sources (uses)	225,000	225,000	225,000
NET CHANGE IN FUND BALANCE	$ (322,000)	$ (322,000)	106,817
FUND BALANCE, JANUARY 1, 2019			475,807
FUND BALANCE, DECEMBER 31, 2019			$ 582,624

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	$ -	$ -	$ 920,317
Charges for services			
Building rentals	16,000	16,000	27,531
Investment income	50,000	50,000	67,155
Miscellaneous	-	-	1,450
Total revenues	66,000	66,000	1,016,453
EXPENDITURES			
Capital outlay			
Land acquisition	-	480,000	475,490
Rent space maintenance	42,000	42,000	42,000
Professional services	10,000	10,000	1,595
Special programs	60,000	60,000	3,429
DeKalb County History Center	38,000	38,000	38,226
Contingency	18,000	-	-
Total expenditures	168,000	630,000	560,740
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(102,000)	(564,000)	455,713
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(112,000)	(130,000)	(70,000)
Courthouse expansion	-	(70,000)	(70,000)
Total other financing sources (uses)	(112,000)	(200,000)	(140,000)
NET CHANGE IN FUND BALANCE	$ (214,000)	$ (764,000)	315,713
FUND BALANCE, JANUARY 1, 2019			2,893,839
FUND BALANCE, DECEMBER 31, 2019			$ 3,209,552

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	$ 29,800	$ 29,800	$ 27,149
Investment income	50,000	50,000	137,645
Miscellaneous	-	-	1,293
Total revenues	79,800	79,800	166,087
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	-	-	71,269
Coroner's vehicle	50,000	50,000	33,990
Community development	28,000	28,000	30,067
Sheriff's information system	10,000	10,000	-
Network/web infrastructure	260,000	260,000	102,220
Computer replacement	135,000	135,000	111,728
Facility management equipment	80,000	80,000	13,478
Financial system upgrade	10,000	10,000	685
Sheriff's communication center	150,000	150,000	-
Cemetery monument restoration	7,000	7,000	-
Nature trail	100,000	100,000	-
Total expenditures	830,000	830,000	363,437
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(750,200)	(750,200)	(197,350)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	1,500	1,500	28,632
Transfer in			
General	543,400	543,400	543,400
Veteran's assistance	8,500	8,500	8,500
Highway	7,000	7,000	7,000
Health	55,000	55,000	55,000
Mental health	1,100	1,100	1,100
Community action	1,700	1,700	-
Nursing home	50,000	50,000	50,000
Probation services	10,000	10,000	10,000
Landfill benefit	-	-	50,000
Treatment courts	1,000	1,000	1,000
Tax sale automation	-	-	4,000
Total other financing sources (uses)	679,200	679,200	758,632
NET CHANGE IN FUND BALANCE	$ (71,000)	$ (71,000)	561,282
FUND BALANCE, JANUARY 1, 2019			5,242,153
FUND BALANCE, DECEMBER 31, 2019			$ 5,803,435

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Recycling program	$ 300	$ 300	$ 40
Household hazardous waste	25,000	25,000	2,678
Investment income	100	100	3,149
Total revenues	25,400	25,400	5,867
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	42,000	42,000	41,749
Overtime	-	-	100
Health insurance	3,000	13,000	10,804
Life insurance	100	100	64
FICA	3,300	3,300	2,881
IMRF	3,500	3,500	3,384
Unemployment tax	100	100	97
Total salaries and benefits	52,000	62,000	59,079
Commodities and services			
Travel	800	800	511
Memberships	900	900	300
Public notices	3,000	3,000	2,139
Maintenance - vehicles	100	100	40
Telephone	400	400	360
Commercial services	71,000	61,000	30,315
Contributions to agencies	600	600	100
Miscellaneous	400	400	33
Total commodities and services	77,200	67,200	33,798

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Educational supplies	$ 4,000	$ 4,000	$ -
Fuel	300	300	-
Total supplies and materials	4,300	4,300	-
Total expenditures	133,500	133,500	92,877
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(108,100)	(108,100)	(87,010)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	135,000	135,000	134,133
Transfers (out)			
Health	(18,000)	(18,000)	(18,000)
Total other financing sources (uses)	117,000	117,000	116,133
NET CHANGE IN FUND BALANCE	$ 8,900	$ 8,900	29,123
FUND BALANCE, JANUARY 1, 2019			166,783
FUND BALANCE, DECEMBER 31, 2019			$ 195,906

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	$ 2,506,000	$ 2,506,000	$ 2,662,418
Investment income	25,000	25,000	28,671
Total revenues	2,531,000	2,531,000	2,691,089
EXPENDITURES			
General government			
Contribution to Forest Preserve	30,000	30,000	29,567
Computer equipment	22,000	22,000	-
Total expenditures	52,000	52,000	29,567
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,479,000	2,479,000	2,661,522
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(650,000)	(650,000)	(650,000)
Solid waste program	(135,000)	(135,000)	(134,133)
Asset replacement	-	(50,000)	(50,000)
Radio communication systems	(57,000)	(669,000)	(668,631)
Alternate Revenue Bonds 2017	(1,584,400)	(1,584,400)	(1,584,356)
Total other financing sources (uses)	(2,426,400)	(3,088,400)	(3,087,120)
NET CHANGE IN FUND BALANCE	$ 52,600	$ (609,400)	(425,598)
FUND BALANCE, JANUARY 1, 2019			1,029,313
FUND BALANCE, DECEMBER 31, 2019			$ 603,715

(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, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 2,000	$ 2,000	$ 15,091
Total revenues	2,000	2,000	15,091
EXPENDITURES			
Capital outlay			
Jail construction	425,000	425,000	117,120
Total expenditures	425,000	425,000	117,120
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(423,000)	(423,000)	(102,029)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(225,000)	(225,000)	(225,000)
Total other financing sources (uses)	(225,000)	(225,000)	(225,000)
NET CHANGE IN FUND BALANCE	$ (648,000)	$ (648,000)	(327,029)
FUND BALANCE, JANUARY 1, 2019			747,804
FUND BALANCE, DECEMBER 31, 2019			$ 420,775

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RADIO COMMUNICATION SYSTEMS FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	$ 1,000	$ 1,000	$ 20,953
Total revenues	1,000	1,000	20,953
EXPENDITURES			
Public safety			
Commodities and services			
Professional services	100,000	100,000	35,496
Commercial services	1,000	1,000	2,217
Supplies and materials			
Supplies	1,000	1,000	59
Capital improvements			
Sheriff's field communication	50,000	50,000	-
Communication system and tower	3,000,000	3,000,000	1,822,853
Interest on interfund loans	100,000	100,000	71,000
Total expenditures	3,252,000	3,252,000	1,931,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,251,000)	(3,251,000)	(1,910,672)
OTHER FINANCING SOURCES (USES)			
Transfers in	57,000	57,000	668,631
Total other financing sources (uses)	57,000	57,000	668,631
NET CHANGE IN FUND BALANCE	$ (3,194,000)	$ (3,194,000)	(1,242,041)
FUND BALANCE (DEFICIT), JANUARY 1, 2019			(597,438)
FUND BALANCE (DEFICIT), DECEMBER 31, 2019			$ (1,839,479)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
REVENUES			
None	$ -	$ -	$ -
Total revenues	-	-	-
EXPENDITURES			
Public safety			
Commodities and services			
Professional services	-	70,000	10,601
Total expenditures	-	70,000	10,601
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(70,000)	(10,601)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	70,000
Total other financing sources (uses)	-	-	70,000
NET CHANGE IN FUND BALANCE	$ -	$ (70,000)	59,399
FUND BALANCE, JANUARY 1, 2019			-
FUND BALANCE, DECEMBER 31, 2019			$ 59,399

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	$ 15,997,400	$ 15,997,400	$ 13,905,290
Other revenues	23,200	23,200	54,579
Total operating revenues	16,020,600	16,020,600	13,959,869
OPERATING EXPENSES			
Administration	1,824,300	2,614,300	1,675,069
Operations			
Rehabilitation	1,196,500	936,500	925,730
Social services	259,400	229,400	212,738
Patient activities	205,400	195,400	193,749
Dietary	1,371,600	1,431,600	1,412,199
Nursing	8,079,400	9,029,400	8,977,437
Environmental services	819,800	859,800	850,209
Maintenance	683,500	693,500	687,249
Capital improvements	11,300,000	11,250,000	7,030,536
Depreciation	618,000	618,000	584,585
Total operating expenses	26,357,900	27,857,900	22,549,501
OPERATING INCOME (LOSS)	(10,337,300)	(11,837,300)	(8,589,632)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	50,000	50,000	77,871
Other income	7,500	7,500	28,666
Issuance of bonds	13,000,000	13,000,000	-
Interest expense	-	(50,000)	(48,438)
Total non-operating revenues (expenses)	13,057,500	13,007,500	58,099
INCOME (LOSS) BEFORE TRANSFERS	2,720,200	1,170,200	(8,531,533)
TRANSFERS			
Transfers (out)			
Health	-	(6,000)	(5,428)
Asset replacement	(50,000)	(50,000)	(50,000)
Total transfers	(50,000)	(56,000)	(55,428)
CHANGE IN NET POSITION - BUDGETARY BASIS	$ 2,670,200	$ 1,114,200	(8,586,961)
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			7,030,536
CHANGE IN NET POSITION - GAAP BASIS			(1,556,425)
NET POSITION, JANUARY 1, 2019			10,447,713
NET POSITION, DECEMBER 31, 2019			$ 8,891,288

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	$ 13,896,367
Receipts of operating contributions	53,364
Payments to suppliers	(6,854,154)
Payments to employees	(7,767,355)
Net cash from operating activities	(671,778)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Interfund activity	4,943,106
Net cash from noncapital financing activities	4,943,106
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest payments	(48,438)
Payments for capital acquisitions	(5,519,684)
Net cash from capital and related financing activities	(5,568,122)
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	77,926
Net cash from investing activities	77,926
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,218,868)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2019	4,067,749
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2019	$ 2,848,881

(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, 2019

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income (loss) (GAAP basis)	$ (1,559,096)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	584,585
Receipt of miscellaneous income	28,666
Effects of changes in operating assets and liabilities	
Accounts receivable	(38,804)
Prepaid expenses	(8,558)
Accounts payable	462,358
Accrued payroll	(241)
Claims payable	60,722
Compensated absences payable	37,357
Pension items	(252,992)
OPEB items	14,225
NET CASH FROM OPERATING ACTIVITIES	$ (671,778)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	$ 5,001,000	$ 5,001,000	$ 4,007,363
State aid - patient care	4,917,100	4,917,100	6,101,666
Contributions from townships	125,000	125,000	116,930
Medicare	5,954,300	5,954,300	3,679,331
Total net patient service revenue	15,997,400	15,997,400	13,905,290
Other revenue			
Employee meals	3,200	3,200	1,215
Contributions	20,000	20,000	53,364
Total other revenue	23,200	23,200	54,579
TOTAL OPERATING REVENUES	$ 16,020,600	$ 16,020,600	$ 13,959,869

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	$ 309,100	$ 267,100	$ 265,081
Overtime	5,800	5,800	10,701
Shift differential	500	500	303
Extra duty	-	-	818
Supervisory differential	100	100	-
Weekend pay	700	700	915
Premium holiday	800	800	894
Health benefits	66,600	49,600	48,621
Life insurance	500	500	420
FICA	25,600	20,600	19,682
IMRF	31,800	19,800	20,063
IMRF expense	-	755,000	(252,992)
OPEB expense	-	50,000	14,225
Insurance buyback	9,000	3,000	3,000
Deferred compensation	3,200	200	-
Unemployment tax	1,700	1,700	1,092
Total salaries and benefits	$ 455,400	$ 1,175,400	$ 132,823
Commodities and services			
Travel	$ 400	$ 400	$ -
Schools of instruction	3,000	3,000	4,206
Mileage - employee	3,000	3,000	2,085
Public notices	5,000	25,000	23,573
Memberships	17,500	17,500	23,086
Community relations	5,000	5,000	6,690
Maintenance - software	33,000	33,000	54,175
Maintenance - equipment	-	-	152
Postage	8,100	8,100	5,651
In-house copies	2,200	2,200	599
Telephone	33,000	33,000	19,937
Rental of equipment	10,000	10,000	13,049
Professional services	400,000	450,000	521,086
Commercial services	1,000	1,000	-
Chargeback	156,000	156,000	154,329
Background checks	6,000	6,000	6,621
Judgments and claims	10,000	10,000	-
Workers' compensation - medical	75,000	75,000	102,989
Workers' compensation - salary reimbursements	5,000	5,000	15,379
Workers' compensation - settlements	-	-	11,025
State provider fee	450,000	450,000	447,261
Medical expense	7,500	7,500	4,416
Loss on bad debts	50,000	50,000	79,777
Miscellaneous	32,000	32,000	1,450
Total commodities and services	$ 1,312,700	$ 1,382,700	$ 1,497,536
Supplies and materials			
Supplies	$ 38,000	$ 38,000	$ 26,509
Periodicals and subscriptions	18,200	18,200	18,201
Total supplies and materials	$ 56,200	$ 56,200	$ 44,710
Total administration	$ 1,824,300	$ 2,614,300	$ 1,675,069

(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, 2019

	Original Budget	Final Budget	Actual
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	$ 183,100	$ 183,100	$ 192,191
Overtime	12,500	12,500	7,146
On call	1,000	1,000	621
Premium holiday	1,200	1,200	1,133
Shift differential	1,200	1,200	325
Extra duty pay	2,800	2,800	2,754
Weekend pay	900	900	69
Recruitment bonus	300	300	100
FICA	15,400	15,400	14,509
IMRF	21,500	18,500	16,179
Insurance buyout	6,000	6,000	6,000
Health insurance	75,600	48,600	47,916
Life insurance	400	400	337
Unemployment	900	900	482
Uniform allowance	700	700	875
Total salaries and benefits	323,500	293,500	290,637
Commodities and services			
Professional services	863,000	633,000	625,490
Supplies and materials			
Supplies	10,000	10,000	9,603
Total rehabilitation	$ 1,196,500	$ 936,500	$ 925,730
Social services			
Salaries and benefits			
Salaries	$ 167,000	$ 148,000	$ 147,929
Overtime	4,000	4,000	5,616
On call	2,500	2,500	3,086
Supervisory differential	200	200	118
Shift differential	-	-	3
Extra duty	-	-	195
Weekend pay	100	100	26
Premium holiday	100	100	-
FICA	15,000	15,000	11,555
IMRF	19,800	17,800	12,540
Insurance buyback	3,000	3,000	3,000
Health insurance	31,000	22,000	21,108
Life insurance	300	300	242
HSA benefit	1,300	1,300	1,236
Unemployment	900	900	511
Uniform allowance	200	200	350
Total salaries and benefits	245,400	215,400	207,515
Commodities and services			
Professional services	1,000	1,000	-
Community relations	10,000	10,000	3,114
Outings	3,000	3,000	2,109
Total commodities and services	14,000	14,000	5,223
Total social services	$ 259,400	$ 229,400	$ 212,738

(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, 2019

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Patient activities			
Salaries and benefits			
Salaries	$ 130,200	$ 120,200	$ 119,789
Overtime	600	600	1,678
On call	400	400	700
Shift differential	100	100	104
Extra duty pay	100	100	443
Weekend pay	600	600	855
Premium holiday	700	700	481
Supervisory differential	100	100	96
FICA	11,000	11,000	8,924
IMRF	13,200	13,200	9,014
Insurance buyback	6,000	6,000	3,000
Health insurance	19,600	19,600	23,856
Life insurance	300	300	301
HSA benefit	-	-	185
Unemployment	1,100	1,100	606
Total salaries and benefits	184,000	174,000	170,032
Commodities and services			
Professional services	-	-	535
N.H. Christmas party	2,500	2,500	3,306
Outings	1,500	1,500	378
Resident events	10,500	10,500	13,190
Total commodities and services	14,500	14,500	17,409
Supplies and materials			
Supplies	6,900	6,900	6,308
Total patient activities	$ 205,400	$ 195,400	$ 193,749
Dietary			
Salaries and benefits			
Salaries	$ 572,900	$ 572,900	$ 554,927
Overtime	19,900	19,900	43,498
Shift differential	7,900	7,900	9,617
Extra duty pay	3,400	3,400	9,235
Weekend pay	6,600	6,600	8,563
Recruitement	-	-	800
Premium holiday	5,200	5,200	5,846
Supervisory differential	100	100	1,203
FICA	54,700	54,700	45,808
IMRF	57,800	47,800	38,709
Insurance buyout	24,000	14,000	9,000
Health insurance	103,900	103,900	103,620
Life insurance	1,500	1,500	981
Unemployment	6,800	6,800	4,027
Uniform allowance	2,400	2,400	3,235
Total salaries and benefits	867,100	847,100	839,069
Commodities and supplies			
Professional services	30,000	37,000	35,901

(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, 2019

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Supplies and materials			
Supplies	$ 30,000	$ 37,000	$ 35,893
Chemicals	14,000	22,000	20,847
Groceries	395,500	432,500	426,640
Supplements	35,000	56,000	53,849
Total supplies and materials	474,500	547,500	537,229
Total dietary	$ 1,371,600	$ 1,431,600	$ 1,412,199
Nursing			
Salaries and benefits			
Salaries	$ 4,327,300	$ 3,364,400	$ 3,335,151
Part-time	28,300	28,300	158,747
Overtime	301,800	221,800	214,432
On call	7,600	7,600	4,925
Workers' compensation	1,100	-	13,098
Shift differential	239,100	182,100	173,372
Supervisory differential	10,000	10,000	12,085
Extra duty pay	58,500	52,500	93,648
Weekend pay	38,900	38,900	32,518
Recruitment bonus	21,200	21,200	9,450
Premium holiday	44,000	44,000	33,748
FICA	421,700	337,700	302,332
IMRF	516,600	337,600	295,801
Insurance buyback	129,000	126,000	60,000
Health insurance	656,700	529,700	550,242
Life insurance	8,200	8,200	4,971
HSA benefit	2,500	2,500	3,657
Unemployment	30,500	30,500	13,144
Uniform allowance	14,900	14,900	13,545
Total salaries and benefits	6,857,900	5,357,900	5,324,866
Commodities and supplies			
Nurses registry service	555,000	2,760,000	2,793,985
Rental of equipment	35,000	35,000	36,583
Professional services	144,000	334,000	336,140
Resident entertainment	2,500	2,500	1,240
Drugs	235,000	235,000	162,300
Total commodities and supplies	971,500	3,366,500	3,330,248
Supplies and materials			
Supplies	250,000	305,000	322,323
Total nursing	$ 8,079,400	$ 9,029,400	$ 8,977,437
Environmental services			
Salaries and benefits			
Salaries	$ 294,300	$ 276,300	$ 275,970
Overtime	1,500	1,500	2,666
Workers' compensation	-	-	1,988
Shift differential	2,100	2,100	495
Extra duty pay	200	200	366

(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, 2019

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Salaries and benefits (Continued)			
Weekend pay	$ 3,100	$ 3,100	$ 3,619
Recruitment	500	500	850
Premium holiday	2,200	2,200	2,637
Supervisory differential	100	100	8
FICA	21,800	21,800	21,150
IMRF	30,900	24,900	22,596
Insurance buyback	15,000	15,000	12,000
Health insurance	120,700	74,700	74,148
Life insurance	1,100	1,100	881
Unemployment	2,600	2,600	1,717
Uniform allowance	2,200	2,200	1,845
Total salaries and benefits	498,300	428,300	422,936
Commodities and supplies			
Commercial services	245,000	345,000	344,765
Supplies and materials			
Supplies	76,000	86,000	82,508
Linens	500	500	-
Total supplies and materials	76,500	86,500	82,508
Total environmental services	$ 819,800	$ 859,800	$ 850,209
Maintenance			
Salaries and benefits			
Salaries	$ 110,400	$ 100,400	$ 95,397
Overtime	9,300	9,300	18,373
On call	10,800	10,800	10,248
Supervisory differential	100	100	76
Shift differential	-	-	340
Weekend pay	100	100	280
Recruitment bonus	-	-	250
Premium holiday	300	300	203
FICA	9,800	9,800	9,018
IMRF	13,400	13,400	10,077
Insurance buyback	3,000	3,000	3,000
Health insurance	36,300	36,300	29,781
Life insurance	200	200	160
Unemployment	500	500	273
Uniform allowance	400	400	350
Total salaries and benefits	194,600	184,600	177,826
Commodities and services			
Maintenance - vehicles	600	600	1,163
Maintenance - building	41,000	61,000	64,604
Maintenance - equipment	27,000	27,000	24,456
Rental of equipment	1,400	1,400	1,664
Utilities	310,000	310,000	331,672
Commercial services	39,000	39,000	41,396
Total commodities and services	419,000	439,000	464,955

(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, 2019

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance (Continued)			
Supplies and materials			
Fuels and lubricants	$ 1,900	$ 1,900	$ 1,585
Parts and materials	68,000	68,000	42,883
Total supplies and materials	69,900	69,900	44,468
Total maintenance	$ 683,500	$ 693,500	$ 687,249
Capital improvements	$ 11,300,000	$ 11,250,000	$ 7,030,536

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2019

	Assets			
	Balances, January 1, 2019	**Additions**	**Retirements**	**Balances, December 31, 2019**
Buildings	$ 12,256,142	$ -	$ -	$ 12,256,142
Improvements	1,170,211	35,618	-	1,205,829
Furniture and fixtures	894,424	16,016	-	910,440
Equipment	1,022,903	68,199	15,510	1,075,592
Construction in progress	1,325,281	6,910,703	-	8,235,984
TOTAL	$ 16,668,961	$ 7,030,536	$ 15,510	$ 23,683,987

	Accumulated Depreciation			
	Balances, January 1, 2019	**Additions**	**Retirements**	**Balances, December 31, 2019**
Buildings	$ 8,732,561	$ 453,476	$ -	$ 9,186,037
Improvements	830,791	66,404		897,195
Furniture and fixtures	822,006	14,188		836,194
Equipment	877,691	50,517	15,510	912,698
TOTAL	$ 11,263,049	$ 584,585	$ 15,510	$ 11,832,124

	Net Value
Buildings	$ 3,070,105
Improvements	308,634
Furniture and fixtures	74,246
Equipment	162,894
Construction in progress	8,235,984
TOTAL	$ 11,851,863

(See independent auditor's report.)

INTERNAL SERVICE FUNDS

- **Medical Insurance Fund - to account for revenues and expenses associated with providing medical, dental and life insurance benefits to the County's employees. Medical and dental 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 Data Fiber Optic Network Fund, the Transportation Grant Fund and the DeKalb County Rehab and Nursing Center.**

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2019

	Medical Insurance	Tort and Liability Insurance	Total
ASSETS			
Cash and investments	$ 4,211,178	$ 6,771,712	$ 10,982,890
Receivables			
Property taxes	-	10,000	10,000
Accounts	1,075	20,177	21,252
Accrued interest	14,380	66,217	80,597
Prepaid items	27,440	-	27,440
Due from other funds	-	9,601	9,601
Total assets	4,254,073	6,877,707	11,131,780
LIABILITIES			
Accounts payable	324	69,303	69,627
Claims payable	-	467,485	467,485
Flexible benefits payable	13,507	-	13,507
Other liabilities	3,468	-	3,468
Due to other funds	-	494	494
Unearned revenue	499,105	-	499,105
Total liabilities	516,404	537,282	1,053,686
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	-	10,000	10,000
Total deferred inflows of resources	-	10,000	10,000
Total liabilities and deferred inflows of resources	516,404	547,282	1,063,686
NET POSITION			
Restricted for tort and liability	-	296,371	296,371
Unrestricted	3,737,669	6,034,054	9,771,723
TOTAL NET POSITION	$ 3,737,669	$ 6,330,425	$ 10,068,094

(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, 2019

	Medical Insurance	Tort and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	$ 5,903,687	$ 154,816	$ 6,058,503
Total operating revenues	5,903,687	154,816	6,058,503
OPERATING EXPENSES			
Operations			
Commodities and services	6,085,587	998,684	7,084,271
Supplies and materials	4	-	4
Total operating expenses	6,085,591	998,684	7,084,275
OPERATING INCOME (LOSS)	(181,904)	(843,868)	(1,025,772)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	-	10,050	10,050
Investment income	90,591	158,025	248,616
Total non-operating revenues (expenses)	90,591	168,075	258,666
INCOME (LOSS) BEFORE TRANSFERS	(91,313)	(675,793)	(767,106)
TRANSFERS			
Transfers in	-	488,551	488,551
Total transfers	-	488,551	488,551
CHANGE IN NET POSITION	(91,313)	(187,242)	(278,555)
NET POSITION, JANUARY 1, 2019	3,828,982	6,517,667	10,346,649
NET POSITION, DECEMBER 31, 2019	$ 3,737,669	$ 6,330,425	$ 10,068,094

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2019

	Medical Insurance	Tort and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	$ 4,479,010	$ 71,198	$ 4,550,208
Receipts from employees and others	1,428,560	72,195	1,500,755
Payments to suppliers	(6,780,137)	(981,180)	(7,761,317)
Net cash from operating activities	(872,567)	(837,787)	(1,710,354)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund activity	-	488,981	488,981
Receipt of general property taxes	-	10,050	10,050
Net cash from noncapital financing activities	-	499,031	499,031
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	81,976	119,009	200,985
Net cash from investing activities	81,976	119,009	200,985
NET DECREASE IN CASH AND CASH EQUIVALENTS	(790,591)	(219,747)	(1,010,338)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2019	5,001,769	6,991,459	11,993,228
CASH AND CASH EQUIVALENTS, NET POSITION, DECEMBER 31, 2019	$ 4,211,178	$ 6,771,712	$ 10,982,890
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	$ (181,904)	$ (843,868)	$ (1,025,772)
Effects of changes in operating assets and liabilities			
Accounts receivable	200	(3,922)	(3,722)
Prepaid expenses	(2,198)	-	(2,198)
Accounts payable	(75,536)	(97,670)	(173,206)
Claims payable	(620,280)	115,173	(505,107)
Other liabilities	3,468	-	3,468
Unearned revenue	3,683	(7,500)	(3,817)
NET CASH FROM OPERATING ACTIVITIES	$ (872,567)	$ (837,787)	$ (1,710,354)

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	$ 1,418,000	$ 1,418,000	$ 1,303,152
Contributions - employers	4,663,000	4,663,000	4,475,127
Contributions - non-employees	106,000	106,000	125,408
Total operating revenues	6,187,000	6,187,000	5,903,687
OPERATING EXPENSES			
Commodities and services	6,234,600	6,385,000	6,085,587
Supplies and materials	2,400	2,000	4
Total operating expenses	6,237,000	6,387,000	6,085,591
OPERATING INCOME (LOSS)	(50,000)	(200,000)	(181,904)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	50,000	50,000	90,591
Total non-operating revenues (expenses)	50,000	50,000	90,591
CHANGE IN NET POSITION	$ -	$ (150,000)	(91,313)
NET POSITION, JANUARY 1, 2019			3,828,982
NET POSITION, DECEMBER 31, 2019			$ 3,737,669

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MEDICAL INSURANCE FUND

For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Professional services	$ 25,000	$ 25,000	$ -
Employee assistance program	12,000	12,000	9,300
Commercial services	1,000	1,000	-
Insurance premiums	330,000	330,000	322,328
Life insurance premium	40,000	40,000	30,262
Stop loss premium	692,000	692,000	-
Claims administration	231,000	231,000	146,308
Claims administration - dental	19,000	19,000	-
Access fees	47,000	47,000	28
Affordable Care Act fees	2,000	2,000	1,107
Care coordination fee	2,000	2,000	-
Value based incentive fee	1,000	1,000	-
Virtual visit program fee	2,000	2,000	-
ADP discounts	(1,729,900)	(1,839,000)	(1,113)
Prescription credits	(185,000)	(81,000)	-
Employee insurance - prescription	1,445,000	1,546,000	1
Employee insurance - medical	5,057,000	5,457,000	5,327,451
Employee insurance - dental	503,000	168,000	204,693
Excess medical claims	(251,000)	(300,000)	-
Employee wellness	(8,500)	30,000	45,222
Total commodities and services	6,234,600	6,385,000	6,085,587
SUPPLIES AND MATERIALS			
Supplies	1,400	1,000	-
Postage	200	200	4
Miscellaneous	800	800	-
Total supplies and materials	2,400	2,000	4
TOTAL OPERATING EXPENSES	$ 6,237,000	$ 6,387,000	$ 6,085,591

(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, 2019

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	$ 50,000	$ 50,000	$ 48,829
Miscellaneous	595,900	595,900	105,987
Total operating revenues	645,900	645,900	154,816
OPERATING EXPENSES			
Commodities and services	968,000	1,118,000	998,684
Supplies and materials	1,000	1,000	-
Total operating expenses	969,000	1,119,000	998,684
OPERATING INCOME (LOSS)	(323,100)	(473,100)	(843,868)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	10,000	10,000	10,050
Investment income	60,000	60,000	158,025
Total non-operating revenues (expenses)	70,000	70,000	168,075
INCOME (LOSS) BEFORE TRANSFERS	(253,100)	(403,100)	(675,793)
TRANSFERS			
Transfers in			
General	-	-	484,947
Data fiber optic network	3,000	3,000	2,149
Sober living home	1,400	1,400	1,310
Transportation grant	200	200	145
Total transfers	4,600	4,600	488,551
CHANGE IN NET POSITION	$ (248,500)	$ (398,500)	(187,242)
NET POSITION, JANUARY 1, 2019			6,517,667
NET POSITION, DECEMBER 31, 2019			$ 6,330,425

(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, 2019

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	$ 2,000	$ 2,000	$ -
School of instruction	1,000	1,000	-
Memberships	1,000	1,000	385
Professional services	360,000	360,000	400,415
Investigations	1,000	1,000	-
Insurance premiums	108,000	108,000	105,328
Commercial services	2,000	2,000	-
Risk abatement	3,000	3,000	1,453
Judgment and claims	100,000	100,000	34,718
Claims administration	22,000	22,000	20,000
Hazard mitigation	1,000	1,000	-
Workers' compensation claims and settlements	300,000	450,000	362,752
Unemployment claims	36,000	36,000	40,502
Workers' compensation salary reimbursements	25,000	25,000	33,131
Court costs	1,000	1,000	-
Witness fees	1,000	1,000	-
Transcripts	3,000	3,000	-
Medical expense	1,000	1,000	-
Total commodities and services	968,000	1,118,000	998,684
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	$ 969,000	$ 1,119,000	$ 998,684

(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.**

- **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, 2019

	*Agency
ASSETS	
Cash and investments	$ 5,331,295
Receivables	
Accounts	205,444
TOTAL ASSETS	$ 5,536,739
LIABILITIES	
Due to others	$ 5,536,739
TOTAL LIABILITIES	$ 5,536,739

*Aggregate - See pages 208-211.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2019

	Balances, January 1, 2019, Restated	Additions	Deductions	Balances, December 31, 2019
Total All Agency Funds				
ASSETS				
Cash and investments	$ 5,767,746	$ 242,640,205	$ 242,726,495	$ 5,331,295
Accounts receivable	86,487	205,444	86,487	205,444
TOTAL ASSETS	$ 5,854,233	$ 242,845,649	$ 242,812,982	$ 5,536,739
LIABILITIES				
Due to others	$ 5,854,233	$ 242,845,649	$ 242,812,982	$ 5,536,739
TOTAL LIABILITIES	$ 5,854,233	$ 242,845,649	$ 242,812,982	$ 5,536,739
1. County Collector				
ASSETS				
Cash and investments	$ 764,421	$ 232,161,507	$ 232,382,520	$ 543,408
TOTAL ASSETS	$ 764,421	$ 232,161,507	$ 232,382,520	$ 543,408
LIABILITIES				
Due to others	$ 764,421	$ 232,161,507	$ 232,382,520	$ 543,408
TOTAL LIABILITIES	$ 764,421	$ 232,161,507	$ 232,382,520	$ 543,408
2. Special Drainage				
ASSETS				
Cash and investments	$ 316,504	$ 116,028	$ 57,336	$ 375,196
TOTAL ASSETS	$ 316,504	$ 116,028	$ 57,336	$ 375,196
LIABILITIES				
Due to others	$ 316,504	$ 116,028	$ 57,336	$ 375,196
TOTAL LIABILITIES	$ 316,504	$ 116,028	$ 57,336	$ 375,196

(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, 2019

	Balances, January 1, 2019, Restated	Additions	Deductions	Balances, December 31, 2019
3. Treasurer's Special				
ASSETS				
Cash and investments	$ 644,825	$ 1,935,956	$ 1,973,145	$ 607,636
TOTAL ASSETS	$ 644,825	$ 1,935,956	$ 1,973,145	$ 607,636
LIABILITIES				
Due to others	$ 644,825	$ 1,935,956	$ 1,973,145	$ 607,636
TOTAL LIABILITIES	$ 644,825	$ 1,935,956	$ 1,973,145	$ 607,636
4. Mobile Home Tax				
ASSETS				
Cash and investments	$ 275	$ 81,122	$ 80,124	$ 1,273
TOTAL ASSETS	$ 275	$ 81,122	$ 80,124	$ 1,273
LIABILITIES				
Due to others	$ 275	$ 81,122	$ 80,124	$ 1,273
TOTAL LIABILITIES	$ 275	$ 81,122	$ 80,124	$ 1,273
5. Tax Indemnity				
ASSETS				
Cash and investments	$ 562,776	$ 21,297	$ -	$ 584,073
TOTAL ASSETS	$ 562,776	$ 21,297	$ -	$ 584,073
LIABILITIES				
Due to others	$ 562,776	$ 21,297	$ -	$ 584,073
TOTAL LIABILITIES	$ 562,776	$ 21,297	$ -	$ 584,073

(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, 2019

	Balances, January 1, 2019, Restated	Additions	Deductions	Balances, December 31, 2019
6. Tax Sale in Error				
ASSETS				
Cash and investments	$ 3,468	$ 15,869	$ 12,105	$ 7,232
TOTAL ASSETS	$ 3,468	$ 15,869	$ 12,105	$ 7,232
LIABILITIES				
Due to others	$ 3,468	$ 15,869	$ 12,105	$ 7,232
TOTAL LIABILITIES	$ 3,468	$ 15,869	$ 12,105	$ 7,232
7. Circuit Clerk				
ASSETS				
Cash and investments	$ 1,585,253	$ 5,072,093	$ 5,122,625	$ 1,534,721
TOTAL ASSETS	$ 1,585,253	$ 5,072,093	$ 5,122,625	$ 1,534,721
LIABILITIES				
Due to others	$ 1,585,253	$ 5,072,093	$ 5,122,625	$ 1,534,721
TOTAL LIABILITIES	$ 1,585,253	$ 5,072,093	$ 5,122,625	$ 1,534,721
8. Township Bridges				
ASSETS				
Cash and investments	$ 203,384	$ 11,102	$ 178,765	$ 35,721
Accounts receivable	-	30,240	-	30,240
TOTAL ASSETS	$ 203,384	$ 41,342	$ 178,765	$ 65,961
LIABILITIES				
Due to others	$ 203,384	$ 41,342	$ 178,765	$ 65,961
TOTAL LIABILITIES	$ 203,384	$ 41,342	$ 178,765	$ 65,961

(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, 2019

	Balances, January 1, 2019, Restated	Additions	Deductions	Balances, December 31, 2019
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	$ 1,248,485	$ 1,162,689	$ 872,638	$ 1,538,536
Accounts receivable	86,487	175,204	86,487	175,204
TOTAL ASSETS	$ 1,334,972	$ 1,337,893	$ 959,125	$ 1,713,740
LIABILITIES				
Due to others	$ 1,334,972	$ 1,337,893	$ 959,125	$ 1,713,740
TOTAL LIABILITIES	$ 1,334,972	$ 1,337,893	$ 959,125	$ 1,713,740
10. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	$ 42,448	$ 74,513	$ 92,062	$ 24,899
TOTAL ASSETS	$ 42,448	$ 74,513	$ 92,062	$ 24,899
LIABILITIES				
Due to others	$ 42,448	$ 74,513	$ 92,062	$ 24,899
TOTAL LIABILITIES	$ 42,448	$ 74,513	$ 92,062	$ 24,899
11. Tax Sale Redemption Account				
ASSETS				
Cash and investments	$ 45,746	$ 1,988,029	$ 1,955,175	$ 78,600
TOTAL ASSETS	$ 45,746	$ 1,988,029	$ 1,955,175	$ 78,600
LIABILITIES				
Due to others	$ 45,746	$ 1,988,029	$ 1,955,175	$ 78,600
TOTAL LIABILITIES	$ 45,746	$ 1,988,029	$ 1,955,175	$ 78,600

(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.

Contents | Page(s)

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. 212-223

Revenue Capacity
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax. 224-227

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. 228-232

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. 233-234

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. 235-239

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

Fiscal Year	2019	2018	2017	2016
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	$ 72,887,448	$ 69,613,450	$ 69,403,402	$ 69,686,894
Restricted				
Broadband	-	-	-	-
Debt service	4,108,508	3,658,032	3,248,888	1,430,207
Retirement	627,050	611,816	602,539	498,848
Public buildings	5,387,384	5,659,563	5,636,835	5,461,840
Micrographics	46,898	64,759	71,317	79,463
Tax sale automation	200,297	216,007	215,968	201,646
History room	33,514	43,514	41,822	42,347
Fiber optic network	1,307,626	1,226,043	1,127,010	1,007,681
Transportation grant	2,043	784	1,210	-
Evergreen Village	-	-	-	3,848
Judiciary activities	1,947,202	1,929,186	1,760,640	1,746,863
Police activities	526,976	656,861	673,953	589,162
Specific purpose	-	-	-	-
Public safety	-	-	-	-
Highways and streets	9,330,328	9,893,729	10,667,588	11,536,406
Health and welfare	6,133,517	6,057,120	6,212,245	6,142,859
Tort and liability	296,371	1,325,978	1,818,280	2,297,841
Culture and recreation	-	-	-	-
Unrestricted	19,112,775	16,545,765	14,979,171	5,941,149
TOTAL GOVERNMENTAL ACTIVITIES	$ 121,947,937	$ 117,502,607	$ 116,460,868	$ 106,667,054
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	$ 11,851,863	$ 5,405,912	$ 4,957,931	$ 5,221,390
Restricted				
Debt service	-	-	-	-
Unrestricted	(2,960,575)	5,041,801	5,766,424	3,731,953
TOTAL BUSINESS-TYPE ACTIVITIES	$ 8,891,288	$ 10,447,713	$ 10,724,355	$ 8,953,343
PRIMARY GOVERNMENT				
Net investment in capital assets	$ 84,739,311	$ 75,019,362	$ 74,361,333	$ 74,908,284
Restricted	29,947,714	31,343,392	32,078,295	31,039,011
Unrestricted	16,152,200	21,587,566	20,745,595	9,673,102
TOTAL PRIMARY GOVERNMENT	$ 130,839,225	$ 127,950,320	$ 127,185,223	$ 115,620,397

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

The County implemented GASB Statement No. 68 for the fiscal year ended December 31, 2015.
The County implemented GASB Statement No. 75 for the fiscal year ended December 31, 2018.

Data Source

Audited Financial Statements

2015	2014	2013	2012	2011	2010
$ 66,351,925	$ 65,570,967	$ 62,223,925	$ 61,244,963	$ 61,096,834	$ 56,259,355
-	-	-	135,845	133,644	-
1,526,494	1,500,926	1,468,682	1,392,229	1,293,770	1,159,256
508,875	553,390	707,182	985,164	1,259,705	1,614,342
4,314,420	4,244,350	3,847,634	3,402,174	2,879,094	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,456,921	1,443,092	1,069,862	575,880	456,252	-
2,522,481	2,407,624	2,379,275	2,635,541	1,161,245	-
11,355,119	12,595,833	14,003,725	12,593,311	10,487,160	9,006,961
6,228,287	6,351,364	5,963,747	5,545,430	5,398,128	5,116,090
2,173,439	2,222,516	2,145,992	1,515,593	-	-
-	-	-	-	-	324,071
13,443,511	23,846,707	24,190,309	24,421,981	25,455,543	32,659,232
$ 109,881,472	$ 120,736,769	$ 118,000,333	$ 114,448,111	$ 109,621,375	$ 106,139,307
$ 4,816,486	$ 4,598,653	$ 4,429,272	$ 4,293,084	$ 4,098,423	$ 4,069,985
245,293	240,629	234,341	232,567	228,585	224,488
4,279,547	6,252,157	6,053,172	5,842,028	4,508,166	5,159,156
$ 9,341,326	$ 11,091,439	$ 10,716,785	$ 10,367,679	$ 8,835,174	$ 9,453,629
$ 71,168,411	$ 70,169,620	$ 66,653,197	$ 65,538,047	$ 65,195,257	$ 60,329,340
30,331,329	31,559,724	31,820,440	29,013,734	23,297,583	17,445,208
17,723,058	30,098,864	30,243,481	30,264,009	29,963,709	37,818,388
$ 119,222,798	$ 131,828,208	$ 128,717,118	$ 124,815,790	$ 118,456,549	$ 115,592,936

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
EXPENSES				
Governmental activities				
General government	$ 9,653,524	$ 8,357,464	$ 10,237,576	$ 9,998,389
Public safety	25,054,393	23,461,676	24,197,634	26,322,680
Highways and streets	7,009,250	6,984,029	6,665,503	6,799,036
Health and welfare	8,658,987	7,910,702	8,026,738	8,214,543
Culture and recreation	-	-	-	-
Interest	1,722,246	1,745,912	1,130,438	589,182
Total governmental activities expenses	52,098,400	48,459,783	50,257,889	51,923,830
Business-type activities				
Nursing home	15,567,403	15,653,899	15,260,075	15,132,768
Total business-type activities expenses	15,567,403	15,653,899	15,260,075	15,132,768
TOTAL PRIMARY GOVERNMENT EXPENSES	$ 67,665,803	$ 64,113,682	$ 65,517,964	$ 67,056,598
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	$ 2,209,304	$ 2,257,632	$ 2,502,722	$ 2,499,673
Public safety	4,963,953	5,565,772	5,214,552	5,177,338
Highways and streets	745,664	840,964	1,415,481	680,343
Health and welfare	3,739,856	3,625,163	3,680,006	3,371,080
Culture and recreation	-	-	-	-
Operating grants and contributions	5,807,062	5,422,397	5,060,485	4,913,571
Capital grants and contributions	4,729,276	777,511	7,488,074	805,451
Total governmental activities program revenues	22,195,115	18,489,439	25,361,320	17,447,456
Business-type activities				
Charges for services				
Nursing home	13,959,869	15,989,496	15,508,575	15,071,481
Operating grants	-	-	-	-
Capital grants and contributions	-	-	-	-
Total business-type activities program revenues	13,959,869	15,989,496	15,508,575	15,071,481
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	$ 36,154,984	$ 34,478,935	$ 40,869,895	$ 32,518,937
NET (EXPENSES) REVENUES				
Governmental activities	$ (29,903,285)	$ (29,970,344)	$ (24,896,569)	$ (34,476,374)
Business-type activities	(1,607,534)	335,597	248,500	(61,287)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	$ (31,510,819)	$ (29,634,747)	$ (24,648,069)	$ (34,537,661)

2015	2014	2013	2012	2011	2010
$ 12,137,292	$ 13,458,667	$ 9,195,134	$ 8,400,528	$ 8,384,549	$ 8,754,778
22,649,060	22,523,448	21,823,736	20,640,294	19,951,449	19,000,920
5,956,242	5,428,176	6,611,587	5,893,376	5,851,884	6,339,081
7,749,176	7,220,850	7,582,941	8,566,170	8,915,974	10,524,078
-	-	-	-	-	782,196
619,871	631,190	656,044	703,896	792,451	298,371
49,111,641	49,262,331	45,869,442	44,204,264	43,896,307	45,699,424
14,229,963	13,635,523	14,490,428	14,163,342	13,758,665	13,818,596
14,229,963	13,635,523	14,490,428	14,163,342	13,758,665	13,818,596
$ 63,341,604	$ 62,897,854	$ 60,359,870	$ 58,367,606	$ 57,654,972	$ 59,518,020
$ 2,339,259	$ 2,365,911	$ 2,438,887	$ 1,881,099	$ 1,807,096	$ 1,981,328
5,375,891	5,296,947	5,189,451	5,245,105	5,298,434	5,267,385
735,828	1,086,723	900,188	862,951	838,830	718,371
2,981,376	1,561,564	911,830	1,038,713	1,073,576	1,197,185
-	-	-	-	-	52,236
4,656,204	5,245,840	5,158,005	7,025,508	7,108,374	8,028,174
2,024,040	6,124,351	4,140,802	4,225,603	9,490,376	2,654,562
18,112,598	21,681,336	18,739,163	20,278,979	25,616,686	19,899,241
14,131,960	14,022,311	14,551,676	15,676,882	12,793,413	12,841,211
-	-	-	-	-	-
161,629	26,053	290,665	67,814	81,370	45,341
14,293,589	14,048,364	14,842,341	15,744,696	12,874,783	12,886,552
$ 32,406,187	$ 35,729,700	$ 33,581,504	$ 36,023,675	$ 38,491,469	$ 32,785,793
$ (30,999,043)	$ (27,580,995)	$ (27,130,279)	$ (23,925,285)	$ (18,279,621)	$ (25,800,183)
63,626	412,841	351,913	1,581,354	(883,882)	(932,044)
$ (30,935,417)	$ (27,168,154)	$ (26,778,366)	$ (22,343,931)	$ (19,163,503)	$ (26,732,227)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	$ 22,772,746	$ 22,158,337	$ 21,450,687	$ 21,707,494
Replacement	688,761	554,003	684,294	577,048
Sales	4,556,555	4,725,558	4,568,691	4,357,368
Other	-	-	-	164
Intergovernmental	4,520,384	3,307,878	3,356,430	3,370,661
Investment income	1,294,830	974,633	566,465	246,381
Miscellaneous	409,802	409,590	457,428	512,946
Gain on sale of capital assets	50,109	58,010	127,444	135,952
Transfers	55,428	50,658	50,702	353,942
Special item	-	-	-	-
Total governmental activities	34,348,615	32,238,667	31,262,141	31,261,956
Business-type activities				
Investment income	77,871	78,262	62,354	20,491
Donations	-	-	-	-
Miscellaneous	28,666	15,321	8,800	6,755
Loss on sale of capital assets	-	-	-	-
Transfers	(55,428)	(50,658)	(50,702)	(353,942)
Total business-type activities	51,109	42,925	20,452	(326,696)
TOTAL PRIMARY GOVERNMENT	$ 34,399,724	$ 32,281,592	$ 31,282,593	$ 30,935,260
CHANGE IN NET POSITION				
Governmental activities	$ 4,445,330	$ 2,268,323	$ 6,365,572	$ (3,214,418)
Business-type activities	(1,556,425)	378,522	268,952	(387,983)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	$ 2,888,905	$ 2,646,845	$ 6,634,524	$ (3,602,401)

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

Data Source

Audited Financial Statements

2015	2014	2013	2012	2011	2010
$ 21,342,950	$ 20,911,337	$ 20,403,869	$ 19,861,116	$ 19,939,119	$ 20,854,815
576,324	610,716	593,226	535,118	534,140	624,174
4,698,434	5,050,228	4,924,858	4,875,323	5,108,801	4,276,255
772	2,368	1,313	93,152	145,563	361,076
3,516,175	3,187,095	3,215,900	3,133,718	2,762,871	2,765,669
136,733	142,752	131,837	116,921	256,390	353,166
361,627	311,695	1,146,607	357,686	171,885	248,859
92,920	28,240	-	-	-	-
107,624	73,000	60,000	72,000	62,000	60,000
-	-	268,000	-	-	-
30,833,559	30,317,431	30,745,610	29,045,034	28,980,769	29,544,014
20,462	29,499	27,115	20,988	52,743	85,687
-	-	-	-	200,000	-
17,221	5,314	30,078	33,196	74,684	33,849
-	772	-	-	-	772
(107,624)	(73,000)	(60,000)	(72,000)	(62,000)	(60,000)
(69,941)	(37,415)	(2,807)	(17,816)	265,427	60,308
$ 30,763,618	$ 30,280,016	$ 30,742,803	$ 29,027,218	$ 29,246,196	$ 29,604,322
$ (165,484)	$ 2,736,436	$ 3,615,331	$ 5,119,749	$ 10,701,148	$ 3,743,831
(6,315)	375,426	349,106	1,563,538	(618,455)	(871,736)
$ (171,799)	$ 3,111,862	$ 3,964,437	$ 6,683,287	$ 10,082,693	$ 2,872,095

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
GENERAL FUND				
Nonspendable	$ 413,064	$ 322,063	$ 286,655	$ 311,087
Unrestricted				
Assigned for subsequent year budget	-	-	-	-
Unassigned	10,754,961	8,400,572	7,211,142	7,024,461
Reserved	-	-	-	-
Unreserved	-	-	-	-
TOTAL GENERAL FUND	$ 11,168,025	$ 8,722,635	$ 7,497,797	$ 7,335,548
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	$ 151,745	$ 1,850,500	$ 157,859	$ 142,783
Restricted for courthouse expansion project	-	-	-	-
Restricted for broadband	-	-	-	-
Restricted for jail expansion	420,775	747,804	4,589,332	-
Restricted for debt service	4,108,508	3,658,032	3,248,888	1,430,207
Restricted for retirement	627,050	611,816	602,539	498,848
Restricted for public buildings	5,387,384	5,659,563	5,636,835	5,461,840
Restricted for micrographics	46,898	64,759	71,317	79,463
Restricted for tax sale automation	200,297	216,007	215,968	201,646
Restricted for history room	33,514	43,514	41,822	42,347
Restricted for fiber optic network	1,307,626	1,226,043	1,127,010	1,007,681
Restricted for Evergreen Village	-	-	-	3,848
Restricted for judiciary activities	1,947,202	1,929,186	1,760,640	1,746,863
Restricted for police activities	526,976	656,861	673,953	589,162
Restricted for specific purpose	-	-	-	-
Restricted for public safety	-	-	-	-
Restricted for highways and streets	9,330,328	9,893,729	10,667,588	11,536,406
Restricted for health and welfare	6,133,517	6,057,120	6,212,245	6,142,859
Restricted for transportation grant	2,043	784	1,210	-
Unrestricted				
Assigned for capital purposes	13,211,407	11,003,860	13,057,912	12,892,677
Assigned for bike paths	125,000	75,000	75,000	55,000
Unassigned				
Special Revenue Funds	-	(59,816)	(7,280)	(7,281)
Capital Project Funds	(1,839,479)	(802,724)	-	(7,218,812)
Reserved	-	-	-	-
Unreserved, reported in				
Special Revenue Funds				
Other Governmental Funds	-	-	-	-
Capital Project Funds	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	$ 41,720,791	$ 42,832,038	$ 48,132,838	$ 34,605,537

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

Data Source

Audited Financial Statements

2015	2014	2013	2012	2011	2010
$ 261,303	$ 294,004	$ 305,029	$ 204,290	$ 177,309	$ -
400,000	603,900	921,100	856,000	-	-
7,549,177	8,007,957	9,198,172	10,043,649	11,351,661	-
-	-	-	-	-	176,682
-	-	-	-	-	10,588,672
$ 8,210,480	$ 8,905,861	$ 10,424,301	$ 11,103,939	$ 11,528,970	$ 10,765,354
$ 152,531	$ 100,970	$ 498,989	$ 605,213	$ 784,859	$ -
-	-	-	125,890	6,713,787	-
-	-	-	135,845	133,644	-
-	-	-	-	-	-
1,526,494	1,500,926	1,468,682	1,392,229	1,308,496	-
508,875	553,390	707,182	985,164	1,259,705	-
4,314,420	4,244,350	3,847,634	3,402,174	2,879,094	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,456,921	1,443,092	1,069,862	575,880	856,186	-
2,522,481	2,407,624	2,379,275	2,509,651	2,800,799	-
11,355,119	12,595,833	14,003,725	12,593,311	10,464,922	-
6,228,287	6,351,364	5,963,747	5,545,430	5,322,440	-
-	-	-	-	-	-
12,031,480	11,479,596	10,662,553	9,936,218	9,356,610	-
-	-	-	-	-	-
-	(13,154)	(202,620)	(298,476)	(417,213)	-
-	-	-	-	-	-
-	-	-	-	-	33,419,470
-	-	-	-	-	10,130,543
-	-	-	-	-	7,072,818
$ 40,096,608	$ 40,663,991	$ 40,399,029	$ 37,508,529	$ 41,463,329	$ 50,622,831

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
REVENUES				
Taxes				
Property	$ 22,755,659	$ 21,655,643	$ 20,848,725	$ 21,106,723
Replacement	688,761	554,003	684,294	577,048
Inheritance	-	-	-	-
Mobile home	7,037	7,023	6,923	7,189
Sales (.01)	419,531	394,215	347,474	330,300
Sales (.0025)	3,616,956	3,886,112	3,819,364	3,651,739
Local use	520,068	445,230	401,852	375,329
Games	930	-	-	164
Licenses and permits	863,158	715,686	853,139	797,918
Intergovernmental*	12,063,432	10,822,318	10,741,759	9,694,250
Charges for services	9,117,907	9,427,366	9,665,392	9,609,255
Fines and forfeits	1,001,153	848,147	948,880	742,801
Investment income	1,294,830	974,633	566,465	246,381
Miscellaneous	420,891	393,390	773,354	486,839
Total revenues	52,770,313	50,123,766	49,657,621	47,625,936
EXPENDITURES				
General government	8,113,059	7,669,435	9,146,293	8,458,638
Public safety	23,227,835	23,536,352	23,646,510	23,072,125
Highways and streets	6,748,023	6,794,858	7,380,140	5,678,477
Heath and welfare	7,393,943	7,517,383	7,368,656	7,519,284
Culture and recreation	-	-	-	-
Debt service				
Principal	745,000	700,000	655,000	846,250
Interest	1,734,940	1,767,604	578,706	595,084
Capital outlay	3,090,356	6,318,951	21,628,140	8,348,990
Total expenditures	51,053,156	54,304,583	70,403,445	54,518,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,717,157	(4,180,817)	(20,745,824)	(6,892,912)

2015	2014	2013	2012	2011	2010
$ 20,657,713	$ 20,018,564	$ 19,353,793	$ 19,109,886	$ 18,991,393	$ 19,938,916
576,324	610,716	593,226	535,118	534,140	624,173
-	-	-	90,761	145,563	327,978
7,428	8,800	8,599	-	8,962	-
325,736	411,664	341,736	270,848	277,062	289,622
4,027,216	4,341,774	4,318,888	4,346,360	4,965,918	4,179,210
345,482	296,790	264,234	249,115	232,499	203,329
772	2,368	1,313	2,391	-	1,098
696,085	654,870	681,641	646,440	607,190	605,717
10,418,524	15,567,461	11,312,882	13,862,305	19,598,347	11,571,830
9,136,618	7,692,644	7,216,682	6,844,069	6,757,658	7,103,936
975,906	953,288	828,879	852,738	860,030	797,610
136,733	142,752	131,836	116,920	256,390	353,166
359,880	311,861	1,087,441	493,845	315,703	679,742
47,664,417	51,013,552	46,141,150	47,420,796	53,550,855	46,676,327
10,587,498	13,595,653	8,082,708	7,750,336	7,593,626	8,229,654
21,849,706	21,616,764	20,679,222	19,803,847	18,635,039	18,080,320
6,904,174	8,319,116	5,745,315	4,285,134	5,284,773	6,071,362
7,275,176	6,871,776	7,098,749	8,344,797	8,640,987	9,372,188
-	-	-	-	-	948,806
801,250	758,750	725,000	707,500	630,000	182,500
625,604	636,794	662,418	708,332	883,833	170,117
1,048,773	727,842	1,610,917	10,273,131	16,881,744	1,485,846
49,092,181	52,526,695	44,604,329	51,873,077	58,550,002	44,540,793
(1,427,764)	(1,513,143)	1,536,821	(4,452,281)	(4,999,147)	2,135,534

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (Continued)

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
OTHER FINANCING SOURCES (USES)				
Transfers in	$ 5,974,409	$ 5,640,701	$ 38,546,129	$ 3,052,991
Transfers (out)	(6,407,532)	(5,593,856)	(38,494,093)	(2,702,034)
Payment to refunding escrow agent	-	-	-	-
Bonds issued	-	-	33,905,000	-
Premium (discount) on bonds issued	-	-	350,894	-
Sale of capital assets	50,109	58,010	127,444	135,952
Total other financing sources (uses)	(383,014)	104,855	34,435,374	486,909
SPECIAL ITEM	-	-	-	-
NET CHANGE IN FUND BALANCES	$ 1,334,143	$ (4,075,962)	$ 13,689,550	$ (6,406,003)
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	5.39%	5.63%	2.72%	3.05%

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

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

Data Source

Audited Financial Statements

2015	2014	2013	2012	2011	2010
$ 4,887,091	$ 2,907,998	$ 1,979,908	$ 1,497,504	$ 3,535,934	$ 19,613,689
(4,782,631)	(2,735,104)	(1,919,908)	(1,425,504)	(3,473,934)	(19,553,689)
-	-	-	-	-	-
-	-	-	-	-	16,000,000
-	-	-	-	-	-
100,540	86,771	3,650	450	40,653	79,800
205,000	259,665	63,650	72,450	102,653	16,139,800
-	-	268,000	-	-	-
$ (1,222,764)	$ (1,253,478)	$ 1,868,471	$ (4,379,831)	$ (4,896,494)	$ 18,275,334
3.16%	2.76%	4.04%	4.12%	0.91%	0.96%

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
2009	$ 27,472,895	$ 214,195,347	$ 1,537,486,975	$ 385,210,521	$ 85,878,727	$ 7,601,796	$ -	$ 2,230,373,366	0.8539	$ 6,691,120,098	33.333%
2010	37,442,885	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	2,146,459,168	0.9052	6,439,377,504	33.333%
2011	13,588,240	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035	2,029,063,723	0.9694	6,087,191,169	33.333%
2012	11,119,707	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204	1,861,945,488	1.0892	5,585,836,464	33.333%
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	33.333%
2014	9,310,517	242,825,462	1,058,676,740	295,757,699	62,468,830	13,597,374	21,906,612	1,695,232,717	1.2483	5,085,698,151	33.333%
2015	15,021,113	250,644,358	1,084,596,587	305,223,369	64,932,636	14,943,765	21,044,984	1,741,385,699	1.2364	5,224,157,097	33.333%
2016	19,857,614	264,353,757	1,153,841,246	327,859,871	76,611,007	16,277,794	20,165,001	1,859,108,676	1.1429	5,577,326,028	33.333%
2017	29,710,487	276,103,067	1,214,939,256	348,764,896	90,305,745	16,709,421	19,593,631	1,966,416,016	1.1201	5,899,248,048	33.333%
2018	15,740,281	291,708,795	1,280,406,746	368,341,565	92,491,119	17,653,311	18,813,439	2,069,414,975	1.0951	6,208,244,925	33.333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
TAX RATES										
DeKalb County	0.85390	0.90523	0.96943	1.08923	1.20126	1.24825	1.23640	1.14289	1.12014	1.09507
DeKalb County Forest Preserve District	0.06625	0.07000	0.07404	0.07972	0.08521	0.08761	0.08530	0.07990	0.07831	0.07656
	0.92015	0.97523	1.04347	1.16895	1.28647	1.33586	1.32170	1.22279	1.19845	1.17163
Townships	11.67144	11.47729	12.51122	13.24840	14.43815	14.50840	14.67244	13.38141	13.63889	12.59216
Cities and villages	9.92408	10.71971	11.44497	12.99237	14.38743	14.42397	15.23692	16.04685	14.18778	13.55349
Fire protection districts	6.10568	6.49766	6.99302	7.64086	8.15758	8.41973	8.53406	8.21408	8.22139	8.16598
Park districts	1.212800	1.32895	1.96453	1.64310	1.80752	2.28082	2.79029	2.71226	2.65194	2.59797
School districts	86.56219	86.88818	94.06672	102.03332	109.28148	111.78389	112.52435	109.66479	106.61704	105.14054
Junior college districts	2.14630	2.00039	4.08964	2.48267	2.71435	2.75608	1.18069	2.64665	2.60340	3.95212
Other districts	2.61700	2.80251	1.83180	3.37988	3.74846	3.92643	4.01013	4.12422	4.00932	3.92313
TOTAL TAX RATE PER $1,000 OF ASSESSED VALUATION	121.15964	122.68992	133.94537	144.58955	155.82144	159.43518	160.27058	158.01305	153.12821	151.09702
SHARE OF TOTAL TAX RATE LEVIED BY THE COUNTY AND THE DISTRICT	0.76%	0.79%	0.78%	0.81%	0.83%	0.84%	0.82%	0.77%	0.78%	0.78%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

	2019				2010		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Valuation**	**Taxpayer**	**Taxable Assessed Value**	**Rank**	**Percentage of Total County Taxable Assessed Valuation**
Griffin Essential Asset	$ 13,668,229	1	0.62%	Target Corporation	$ 12,499,999	1	0.58%
Target Corporation	11,520,793	2	0.53%	Panduit Corporation	8,264,205	2	0.39%
DeKalb Area Retirement Center	9,710,305	3	0.44%	FGT Holdings LLC	7,738,150	3	0.36%
American Realty Capital LLC	8,016,963	4	0.37%	NE DeKalb Portfolio LP (Nestles)	7,483,383	4	0.35%
Panduit Corporation	7,685,339	5	0.35%	Northland Plaza - Joseph Freed	6,311,094	5	0.29%
Mason Properties	7,642,839	6	0.35%	DeKalb Area Retirement Center	6,150,227	6	0.29%
Hunter Normal Properties LLC	7,409,599	7	0.34%	Stone Prairie Corp.	6,113,043	7	0.28%
ARC - Jenkintown PA	7,173,059	8	0.33%	DeKalb Genetics	5,119,120	8	0.24%
LIT Industrial Limited Partnership	6,648,299	9	0.30%	Fairview MSFP II LLC	4,675,972	9	0.22%
Stone Prairie Rental Community	6,603,842	10	0.30%	Dream Fund LLC	4,552,795	10	0.21%
	$ 86,079,267		3.93%		$ 68,907,988		3.21%

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
2009	$ 19,045,158	$ 18,939,607	99.45%	$ 6,342	$ 18,945,949	99.48%
2010	19,430,392	19,290,670	99.28%	(5,613)	19,285,057	99.25%
2011	19,670,352	19,546,949	99.37%	(27,664)	19,519,285	99.23%
2012	20,280,869	20,132,579	99.27%	(11,680)	20,120,899	99.21%
2013	20,739,757	20,630,449	99.47%	(467)	20,629,982	99.47%
2014	21,160,742	21,081,769	99.63%	(3,023)	21,078,746	99.61%
2015	21,530,493	21,434,467	99.55%	33	21,434,500	99.55%
2016	21,247,567	21,172,634	99.65%	(1,233)	21,171,401	99.64%
2017	22,026,612	21,887,900	99.37%	N/A	21,887,900	99.37%
2018	22,661,543	22,482,772	99.21%	N/A	22,482,772	99.21%

N/A - Information not available

Data Sources

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	Governmental Activities		Business-Type Activities			
Fiscal Year Ended	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Lease Revenue Bonds	Total Primary Government	Percentage of Personal Income*	Per Capita*
2010	$ 16,000,000	$ 1,258,750	$ 3,776,250	$ 21,035,000	0.64%	$ 200.05
2011	15,560,000	1,090,931	3,272,794	19,923,725	0.56%	190.77
2012	15,050,000	888,995	2,666,985	18,605,980	0.52%	178.29
2013	14,530,000	679,559	2,038,676	17,248,235	0.46%	165.52
2014	13,985,000	461,373	1,384,117	15,830,490	0.42%	151.39
2015	13,405,000	235,686	707,059	14,347,745	0.37%	137.76
2016	12,790,000	-	-	12,790,000	0.32%	123.00
2017	46,385,142	-	-	46,385,142	1.14%	445.36
2018	45,673,547	-	-	45,673,547	1.07%	438.57
2019	44,916,652	-	-	44,916,652	N/A	428.20

*See the schedule of Demographic and Economic Information on page 233 for personal income and population data.

N/A - Information not available

Data Sources

County Records
U.S. Bureau of Economic Analysis
U.S. Census Bureau

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
2010	$ 16,000,000	$ 1,258,750	$ -	$ 17,258,750	0.26%	$ 164.14
2011	15,560,000	1,090,931	1,228,690	15,422,241	0.24%	147.67
2012	15,050,000	888,995	1,311,754	14,627,241	0.24%	140.16
2013	14,530,000	679,559	1,388,299	13,821,260	0.25%	132.63
2014	13,985,000	461,373	1,419,160	13,027,213	0.25%	124.58
2015	13,405,000	235,686	1,443,911	12,196,775	0.24%	117.10
2016	12,790,000	-	1,430,207	11,359,793	0.22%	109.25
2017	46,385,142	-	3,248,888	43,136,254	0.77%	414.17
2018	45,673,547	-	3,674,416	41,999,131	0.71%	403.28
2019	44,916,652	-	4,108,508	40,808,144	0.66%	389.03

*See the schedule of Assessed Value and Actual Value of Taxable Property on page 224 for property value data.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2019

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	$ 44,916,652	100.00%	$ 44,916,652
Townships	-	100.00%	-
Cities and villages	47,423,000	91.64%	43,457,084
Park districts	13,042,250	99.02%	12,915,013
Other districts	2,400,000	92.52%	2,220,366
School districts	946,757,693	23.35%	221,072,500
Junior college districts	370,688,971	6.23%	23,090,283
Total overlapping debt	1,380,311,914		302,755,246
TOTAL DIRECT AND OVERLAPPING DEBT	$ 1,425,228,566		$ 347,671,898

*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	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Legal debt limit	$ 64,123,234	$ 61,710,701	$ 58,335,582	$ 53,530,933	$ 49,636,881	$ 48,737,941	$ 50,064,839	$ 53,449,374	$ 56,534,460	$ 59,495,681
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	$ 64,123,234	$ 61,710,701	$ 58,335,582	$ 53,530,933	$ 49,636,881	$ 48,737,941	$ 50,064,839	$ 53,449,374	$ 56,534,460	$ 59,495,681
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal debt margin calculation for fiscal 2019	
Assessed value - 2018	$ 2,069,414,975
Legal debt margin	2.875%
Debt limit	59,495,681
Debt applicable to limit None	-
LEGAL DEBT MARGIN	$ 59,495,681

Data Source

County Treasurer

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

	General Obligation Alternate Revenue Source Bonds			
		Debt Service		
Fiscal Year	Pledged Revenues*	Principal	Interest	Coverage
2010	$ 1,235,006	$ 182,500	$ 57,681	5.14
2011	5,539,954	190,000	795,810	5.62
2012	4,869,736	707,500	676,234	3.52
2013	4,891,170	725,000	662,418	3.53
2014	5,583,941	758,750	645,846	3.98
2015	6,518,114	801,250	626,341	4.57
2016	6,478,444	846,250	595,084	4.49
2017	6,908,587	655,000	578,706	5.55
2018	7,117,595	700,000	1,767,604	2.88
2019	6,904,564	745,000	1,734,940	2.78

*Pledged revenues include sales tax, the Federal bond subsidy and the host benefit fee.

	PBC Lease Revenue Bonds**					
				Debt Service		
Fiscal Year	Nursing Home Revenues	Less: Operating Expenses	Net Available Revenue	Principal	Interest	Coverage
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
2015	14,169,643	13,550,658	618,985	663,750	59,263	0.86
2016	15,098,727	14,521,636	577,091	231,250	15,925	2.33
2017	N/A	N/A	N/A	N/A	N/A	N/A
2018	N/A	N/A	N/A	N/A	N/A	N/A
2019	N/A	N/A	N/A	N/A	N/A	N/A

**This schedule includes the portion of the PBC Lease Revenue Bonds that is being repaid by the DeKalb County Nursing Home user fees. The bonds were called during the fiscal year ended December 31, 2016.

N/A - Information not applicable.

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.

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(4) School Enrollment
2010	105,147	$ 3,294,832,000	$ 31,335	9.2%	29.0	18,589
2011	104,438	3,544,248,000	33,936	8.7%	29.1	18,342
2012	104,360	3,545,419,000	33,973	8.2%	29.4	17,737
2013	104,207	3,729,234,000	35,787	7.4%	29.6	18,270
2014	104,570	3,744,504,000	35,809	5.4%	29.8	17,642
2015	104,154	3,861,214,000	37,072	5.7%	30.3	17,737
2016	103,984	3,965,995,000	38,140	5.2%	30.5	17,666
2017	104,151	4,068,006,000	39,059	4.1%	30.7	17,705
2018	104,143	4,262,447,000	40,929	4.8%	31.0	17,453
2019	104,897	N/A	N/A	3.9%	N/A	17,649

N/A - Information not available

Data Sources

(1) U.S. Census Bureau
(2) U.S. Bureau of Economic Analysis
(3) U.S. Bureau of Labor Statistics
(4) Regional Superintendent of Schools - Public and Private

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

2019			2010		
Employer	**Rank**	**Total Employees**	**Employer**	**Rank**	**Total Employees**
Northern Illinois University	1	3,344	Northern Illinois University	1	9,014
Target Distribution Center	2	1,250	Kishwaukee Health System	2	1,297
KishHealth System	3	1,200	DeKalb School District	3	820
DeKalb School District #428	4	1,162	Kishwaukee Community College	4	700
3M	5	950	3M	5	609
Kishwaukee Community College	6	575	DeKalb County Government	6	559
DeKalb County Government	7	536	Walmart Super Center	7	525
Sycamore School District #427	8	505	Sycamore School District	8	510
Walmart Super Center	9	360	Target Distribution Center	9	500
Adient Sycamore	10	355	Ideal Industries	10	334

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013
GENERAL GOVERNMENT				
Administration	2.56	2.50	2.00	2.00
Finance	7.15	7.10	7.10	7.10
Information management office	10.00	10.00	10.00	10.00
Assessments	7.00	7.00	6.50	6.72
County clerk and recorder	12.00	12.00	10.00	9.00
Elections	3.00	3.00	3.00	3.00
Community development	5.60	5.20	5.20	5.20
Regional office of education	2.00	2.00	2.00	2.00
Treasurer	5.00	5.00	4.70	4.70
Facilities management office	10.00	9.00	9.85	9.85
Total general government	64.31	62.80	60.35	59.57
PUBLIC SAFETY				
Circuit clerk	23.75	23.75	23.75	26.00
Coroner/ESDA	2.60	2.60	2.60	2.60
Judiciary/jury commission/treatment courts	8.55	8.40	11.00	10.50
Sheriff - administration/patrol/detectives	50.00	46.00	47.00	48.00
Sheriff - communications	26.00	25.00	25.00	26.00
Sheriff - corrections	26.00	26.00	26.00	27.00
Sheriff - court security	5.00	6.00	6.00	5.00
State's attorney	22.00	22.00	22.00	22.00
Public defender	9.25	9.25	9.00	11.00
Court services/probation	17.00	17.00	17.00	17.00
Total public safety	190.15	186.00	189.35	195.10
HIGHWAYS AND STREETS	25.50	24.00	24.00	24.00
HEALTH AND WELFARE				
Community action	6.00	6.00	3.50	4.00
Mental health	2.00	2.00	1.50	2.00
Public health and solid waste	79.00	79.00	75.50	42.20
Rehab and nursing center	180.35	180.75	181.75	180.75
Veteran's assistance commission	5.00	5.00	5.00	6.00
Total health and welfare	272.35	272.75	267.25	234.95
CULTURE AND RECREATION				
Forest preserve	6.01	6.01	6.00	6.00
History room	0.60	0.60	0.60	0.50
Total culture and recreation	6.61	6.61	6.60	6.50
TOTAL	558.92	552.16	547.55	520.12

Data Sources

DeKalb County Budget Book and Annual Financial Report

2014	2015	2016	2017	2018	2019
3.10	3.10	4.10	4.10	3.10	3.10
6.10	6.10	6.10	6.00	6.00	6.00
11.00	11.00	9.00	9.00	8.00	8.00
6.72	6.72	6.72	6.44	6.16	6.90
9.00	9.00	9.00	9.00	9.00	9.00
3.00	3.00	3.00	3.00	3.00	3.00
5.20	5.20	5.20	5.20	5.13	5.13
2.00	2.00	5.50	5.50	5.50	2.00
4.70	4.70	4.70	5.00	5.00	5.00
9.85	9.85	9.85	10.85	10.32	10.32
60.67	60.67	63.17	64.09	61.21	58.45
26.00	27.00	27.00	27.00	27.00	27.00
2.60	2.50	2.50	2.50	2.50	2.50
11.20	11.70	11.70	15.32	15.82	17.82
49.00	49.00	47.00	46.00	44.00	45.00
26.00	26.00	26.00	26.00	24.00	24.00
27.00	29.00	35.00	37.00	38.00	38.00
5.00	5.00	5.00	5.00	5.00	5.00
23.95	23.95	23.95	22.48	22.48	22.48
11.00	11.00	11.00	11.00	11.00	11.00
19.00	21.00	21.00	22.57	23.40	23.60
200.75	206.15	210.15	214.87	213.20	216.40
24.00	24.00	24.00	24.00	24.00	25.00
4.00	4.00	4.00	5.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
39.40	41.40	41.00	41.00	41.00	41.00
181.40	181.40	181.40	183.40	183.40	183.40
6.00	6.00	6.22	6.22	6.22	6.00
232.80	234.80	234.62	237.62	236.62	236.40
6.35	6.35	9.50	10.50	10.50	10.50
0.50	0.25	0.25	0.25	0.25	0.25
6.85	6.60	9.75	10.75	10.75	10.75
525.07	532.22	541.69	551.33	545.78	547.00

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013
GENERAL GOVERNMENT				
Registered voters	57,540	52,959	58,545	57,644
Property parcels	42,470	42,481	42,546	42,527
Tax bills mailed	37,360	38,096	40,939	38,905
Total taxes collected by Treasurer	$ 186,206,173	$ 188,589,271	$ 190,978,881	$ 193,216,842
Marriage licenses	575	578	566	588
Civil union licenses	-	36	12	8
PUBLIC SAFETY				
Sheriff				
Jail bookings	3,112	3,374	3,027	3,227
Burglary	60	74	75	34
Civil process	4,659	5,037	4,418	4,763
Traffic fatalities	8	6	8	11
Dispatched calls - communications	32,124	27,436	32,897	32,405
Dispatched calls - 911	-	10,778	10,877	10,905
DUI arrests	327	273	116	191
DUI arrests - zero tolerance	-	-	6	-
State's attorney				
Criminal felonies	828	898	865	956
Criminal misdemeanors	1,917	2,130	1,923	1,920
DUI	694	664	611	543
HIGHWAYS				
Miles mowed - varies dependent on weather	1,523	1,520	1,897	1,960
Snow plow hours	3,220	3,419	2,182	4,105
HEALTH AND WELFARE				
Births	1,144	1,071	974	986
Deaths	713	746	753	736
Community action				
Emergency services - total persons	3,724	935	429	878
Emergency services - total households	1,459	450	217	242
CULTURE AND RECREATION				
Joiner history room				
Volunteer hours	2,343	2,324	2,215	2,579
Visitors	1,200	1,290	1,200	1,275
Likes on Facebook	N/A	N/A	N/A	N/A

N/A - Information not available

Data Source

Various County Departments

2014	2015	2016	2017	2018	2019
58,083	58,555	62,119	55,664	58,781	59,049
42,557	42,562	42,550	42,613	42,643	42,222
42,527	42,464	42,546	39,050	40,878	42,626
$ 196,575,695	$ 200,550,593	$ 205,385,618	$ 210,251,085	$ 216,469,739	$ 221,982,766
612	606	650	536	586	614
3	3	4	1	3	1
3,163	2,610	2,688	2,810	2,840	2,410
23	24	30	36	26	46
4,225	4,379	4,359	4,097	4,089	4,021
10	12	5	10	12	4
37,248	27,081	27,384	28,993	29,713	32,141
11,046	11,017	10,517	10,937	11,436	13,148
179	179	194	194	232	182
-	6	6	N/A	N/A	8
988	872	916	921	810	693
1,746	1,510	1,314	1,281	1,321	1,222
551	561	474	465	465	359
1,184	1,184	1,184	1,184	1,184	1,470
6,552	2,864	3,103	897	3,502	4,146
1,040	1,064	957	1,022	967	972
760	718	751	788	736	729
364	47	-	-	-	-
77	15	-	-	-	-
2,653	2,471	2,285	2,158	2,259	3,900
1,285	1,844	1,850	2,003	2,100	1,800
631	684	775	892	950	1,200

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
GENERAL GOVERNMENT										
Area (square miles)	634	634	634	634	634	634	634	634	634	634
PUBLIC SAFETY										
Sheriff										
Stations	1	1	1	1	1	2	2	2	2	2
Sub-stations	-	-	-	2	2	1	1	1	1	1
K-9 units	2	2	2	2	2	1	2	2	2	2
Jails	1	1	1	1	1	1	1	1	2	2
HIGHWAYS										
Miles of roads (County)	190.39	190.39	190.39	190.39	190.39	190.39	190.00	190.00	190.00	188.10
Traffic signals	23	23	23	23	23	23	18	18	18	18
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	2,757	2,750	2,565	2,621	2,680	2,680	2,749	2,883	2,891	2,891
CULTURE AND RECREATION										
Parks	14	14	16	16	16	18	19	20	23	23
Park acres	1,183	1,243	1,174	1,229	1,229	1,335	1,370	1,522	1,867	1,867
Miles	23	23	23	23	23	30	50	50	50	50

Data Source

Various County Departments