



**Broadband Infrastructure Application
Submission to RUS (BIP) and NTIA (BTOP)**

Submitted Date: 8/17/2009 5:21:43 PM	Easygrants ID: 2823
Funding Opportunity: Broadband Initiatives Program and Broadband Technology Opportunities Program	Applicant Organization: DeKalb County Government
Task: Submit Application - Infrastructure Programs	Applicant Name: Mr. Gary Howard Hanson

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A. General Application Information

1. Applicant Information	
1-A. Name, Address, and Federal ID for Applicant	
i. Legal Name:	DeKalb County Government
ii. Employer/Taxpayer Identification Number (EIN/TIN):	366006548
Street 1:	c/o Finance
Street 2:	200 N. Main Street
City:	Sycamore
County:	DeKalb
State:	IL
Country	United States
Zip/Postal Code:	60178-1431

1-B. Name and Contact Information of Person to be Contacted on Matters Involving this Application:	
Prefix:	Mr.
First Name:	Gary
Middle Name:	Howard
Last Name:	Hanson
Suffix:	
Telephone Number:	815-895-7125
Fax Number:	
Email:	garyhanson@dekalbcounty.org
Title:	Deputy County Administrator



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1-C. Other Required Identification Numbers	
i. Organizational DUNS:	029980307
ii. CCR # (CAGE):	Kkahl2009
iii. Funding Opportunity Number:	1
iv. Catalog of Federal Domestic Assistance Number:	BTOP CFDA Number: 11.557 BIP CFDA Number: 10.787 BTOP CFDA Title: Broadband Technology Opportunities Program BIP CFDA Title: Broadband Initiatives Program

1-D Eligible Entities

Please classify your organization. (Note: If there are multiple organizations involved in the project, designate the lead applicant that would enter into a Loan or Grant agreement with the Agency and assume operational and financial responsibility should an award be made). **Local, State, or Other Government Entity**

1-E. RUS Borrower Status

No

1-F. Applicant Federal Debt Delinquency Explanation

Is the Applicant Delinquent On Any Federal Debt? **No**
Federal debt delinquency Explanation:

2. Project Description & Project Title

2-A. Project Title: DeKalb Advancement of Technology Authority Broadband

2-B. Project Description: DATA is a partnership between government and private business for the development of broadband in Illinois. DATA will deliver unrestricted fiber optic links for schools, healthcare, government, libraries, agriculture and higher education. The partnership works with private business to stimulate the economy with jobs and provide wholesale broadband over fiber optics to local businesses and ISP's.



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3. Application ID for Multiple Submissions for Identified Service Areas:

4. Rural Area Determination

At least 75 percent of the proposed service area to be funded falls within rural areas that are unserved or underserved.

No

5. Applications for Rural Areas: Please choose the funding program(s) to which you are submitting this application.

a) BIP broadband infrastructure category to which you are applying:

b) Would you like this Application for Rural Areas to also be considered for BTOP funding?

c) BTOP Infrastructure category for which you are applying.

6. Applications for All Other Areas: Per the NOFA, all applications to fund broadband infrastructure projects in areas that are less than 75% rural must be submitted to NTIA for consideration under BTOP.

BTOP broadband infrastructure category to which you are applying: **Middle Mile**

B. Eligibility Factors

7. Application Submission

BIP and BTOP Factors Selected By Applicant:

Applicant has submitted a completed application and provided all supporting documentation required for the application.

The Project will be substantially complete within 2nd year from the award date, and the project will be fully



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complete by the end of the 3rd year from the award date.
For projects seeking more than \$1 million funding, the Applicant agrees to submit a certification, from a Professional Engineer, that attests that a) the system will deliver the stated performance; and b) the projected project will be substantially completed within two years, and fully completed within three years.
The Applicant provides two-way data transmission with advertised speeds of at least 768 kbps downstream and 200 kbps upstream.
Applicant understands and agrees to comply with the nondiscrimination and interconnection obligations outlined in the NOFA.
If applying for a last mile Broadband Infrastructure project, applicant understands and agrees to comply with the last mile coverage obligations as outlined in the NOFA.

Additional Factors for BIP Selected By Applicant

Additional BTOP Factors Selected By Applicant
<ul style="list-style-type: none"> • Conformity with Statutory Purposes • Cost Sharing/Matching • Reasonableness of Project Budget
The project advances at least one of the statutory purposes for BTOP
Applicant has provided documentation that the project would not have been implemented during the grant period without federal grant assistance.



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Applicant has provided a budget that is appropriate to the proposed technical solution and only includes eligible costs.

- **Demonstration the Project Could not be Implemented But For Federal Grant Assistance**
Applicant is providing matching funds of at least 20 percent towards the total eligible project costs?
Yes

7-k. Cost Sharing/Matching Fund Explanation

C. Executive Summary

Executive Summary of Project for BIP and BTOP:

8. Infrastructure Projects Executive Summary

Overview/Address of Proposed System

DeKalb County is pleased to submit this proposal to the U.S Department of Commerce, National Telecommunications and Information Administration for the Recovery Act Broadband Opportunities Program (BTOP).

Over the past 18 months, in partnership with Northern Illinois University (NIU), we have gathered outstanding institutions within Northern Illinois to become participants in the consortium called The DeKalb Advancement of Technology Authority (DATA). This is an organization of technologists that have been coordinating a broadband plan for the region to promote low cost, high speed broadband solutions for not-for-profits while creating an environment that will allow for-profits to take advantage of low cost broadband services and fiber. The consortium was created as a result of the lack of infrastructure to support high speed, low cost broadband solutions in the DeKalb region. Several of the supporting institutions are limited to speeds of less than 2Mbps or to T-1 speeds, hindering the development of education, healthcare and business models that require broadband in much greater and flexible capacities.



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While we continue to seek new entities that may be interested in joining the DATA consortia, we currently have a sustainable membership of not-for-profit entities.

Number of Institutions, Businesses and Households Targeted for Grant Proposal

The DATA organization seeks to connect (42) K-12 schools, 12 Municipalities, 20 County sites (including E-9-1-1 services), 2 hospitals and 5 clinics, 68 library locations, several farmers, Northern Illinois University and Kishwaukee Community College. The DATA plan potentially allows over 3600 businesses in the area to obtain fiber or low cost services with nearly 100 businesses actively expressing interest in higher speeds and lower cost broadband on the basis of the DATA plan. By supporting local Internet Service Providers, increased services for the general public will allow expansion of services for potentially 92,364 residents in the designed path location. A map of the DATA network is presented in Appendix A.

Goals and Objectives/Proposed Services and Applications

The ultimate goal of DATA is to create a fiber optic system throughout the region that can be used for state-of-the-art high speed broadband connectivity. The authority will work with public and private organizations in a cooperative to share the costs of a fiber optic system to:

- Increase broadband technology within the Northern Illinois Region.
 - o Dark Fiber Services.
 - o Lambda Services.
 - o Broadband Services from 10mb to 10Gigabit.
 - o Wireless Services.
- Reduce the cost of broadband connectivity for public and private organizations.
 - o Shared costs of maintenance for the network.
 - o Sustainable solution to expand the network beyond the stimulus funding.
- Stimulate new economic opportunities for technology in the region.
 - o Reduce broadband costs for business with increased broadband services.

We are committed to bringing connectivity to rural areas throughout the DeKalb County region and to assisting communities, schools, libraries, healthcare and the private sector with technology which will transform these areas with affordable broadband high speed connectivity now and for the future.



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The objectives of the DATA consortium include the following applications:

- To execute a public/private relationship with local businesses and providers of broadband services to deliver complete broadband service or dark fiber optic connectivity in a non-discriminating business model. Execution of the DATA model will allow small business Internet Service Providers to develop residential solutions at a low cost.
- To utilize existing not-for-profit networks and technologies and leverage what is already created. These networks include:
 - o Northern Illinois University Regional Network (NIUNet) (Public Only)
 - o Northern Illinois Technology Triangle (NITT) (Public/Private)
 - o Illinois Municipal Broadband Communications Association (IMBCA) (Public/Private)
 - o TriRivers Health Organization network (TriLightNet) (Public/Private)
 - o Northwest Municipal Broadband Authority (NMBA) (Public Only)
 - o Illinois Century Network (ICN) (Public Only)
 - o Illinois Rural HealthNet (IRHN) (Public/Private Medical)
 - o Internet 2 (Public Only)

These networks will allow public and private entities to connect to state-of-the-art terabit networks for wholesale transport services or bulk internet services from bulk rate service providers.

- To connect school districts locally with a dark fiber solution allowing the schools to upgrade speeds locally, when required, without renegotiation of costly contractual services agreements. The DATA model will allow school districts to interconnect at gigabit and greater speeds. The model allows sharing of data resources and services between schools over a backbone network that will be created over a dark fiber regional backbone. The schools will connect into Northern Illinois University where they can obtain services from the ICN, NIUNet or Internet 2 as required by the needs of the districts.
- To create a cooperative of farmers that will allow the sharing of resources and reduced costs of broadband to the farming community. Farmers will be allowed to interconnect so they can monitor and obtain services required between facilities. Through a cooperative sharing of services with the local farm bureau, farmers will be allowed to transfer data from the farm to suppliers for analytical processing in obtaining proper quantities of supplies for maximum yield of agricultural products. The expanded plan includes the distribution of wireless services



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from strategically placed fiber optic locations to reach out to rural residential consumers where dialup services are the only available options.

- To interconnect municipalities and provide a backbone infrastructure for emergency services and disaster recovery. The connectivity will allow municipalities to integrate with county services and provide the required transport speeds to deliver GIS imaging and data backup services.

Sustainability and Qualifications

The DATA organization is comprised of public and private entities with experienced technologists within the consortia. NIU has developed several successful state-of-the-art networks in the Northern Illinois region. NIU will participate in this organization and provide infrastructure design, network design and sustainability for the DATA network. For the private business model, DeKalb Fiber Optic LLC will maintain the fiber cable and provide services over the fiber infrastructure for the DATA organization under an agreement with the DeKalb County Government.

Infrastructure Costs

The proposed network will cost about \$14.8M to build over the next two years. The projected costs include fiber infrastructure of over 118 miles of fiber, communications equipment that will provide the services for all of the listed entities and wireless infrastructure to further reach outside of the populous area.

Number of Jobs Created and Saved

The construction of the fiber optic cable will result in the creation of 20-30 jobs over the next 2 to 3 years. These construction jobs will pay in the range of \$55,000 to \$75,000.00, in base wages, for the year. After the completion of the stimulus funding, it is anticipated that many of these jobs will be retained for the continued expansion of the fiber optic network. As the network expands, it is anticipated that the DeKalb area will add as many as 30 technical jobs to the region to support the connectivity for public and private businesses.

It is anticipated that the cost savings for business will allow greater job retention in over 90 businesses in the DeKalb area. Some area businesses are currently paying over \$6,000/month



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for data connectivity which is not meeting their broadband requirement. Under the DATA model, this cost will be more than reduced by half with the increase to broadband speeds allowing business to retain employees for high cost connectivity options and develop more options for broadband communications.

Description of BTOP Project Purpose (BTOP Applicants Only Next Three Questions)

9. BTOP Statutory Purpose:

Provide access to broadband service to consumers residing in “unserved” areas of the United States.
Provide improved access to broadband service to consumers residing in “underserved” areas of the United States.
Provide broadband education, awareness, training, access, equipment, and support to schools, libraries, medical and healthcare providers, community colleges and other institutions of higher education, and other community support organizations by or through these organizations.
Provide broadband education, awareness, training, access, equipment, and support to organizations and agencies that provide outreach, access, equipment and support services to facilitate greater use of broadband service by low-income, unemployed, aged, and otherwise vulnerable populations.
Provide broadband education, awareness, training, access, equipment, and support to job-creating strategic facilities located within a defined economic zone, or community as designated by a State authority, Department of Commerce , HUD or USDA.
Improve access to, and use of, broadband service by public safety agencies.
Stimulate the demand for broadband, economic growth, and job creation.

10. Description of BTOP Project Purpose:

- a. Project Addresses a Compelling Problem or presents an opportunity consistent with the BTOP statutory goals.

The DATA consortium was formed to resolve a deficiency in affordable high speed network



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connectivity throughout the DeKalb County region. For over 18 months DATA has combined the needs of local governments, schools, libraries, higher education, healthcare, emergency services, agriculture and private business to explore the benefits and related costs of forming a regional high speed fiber optic network. Over 75% of the DeKalb region does not have affordable or high speed broadband. While the efforts of the DATA consortia were too costly to implement, the long term benefit for ongoing low yearly maintenance and ultra high speed broadband remained an incentive to continue seeking opportunities to fund this plan. The costs of running fiber optics throughout a predominantly rural area in DeKalb and LaSalle Counties resulted in higher than anticipated capital costs. Given our current economic environment and declining revenue for both government and business, this network will NOT be implemented and the benefits NOT gained without additional funding.

b. Project offers an effective solution to that problem or addresses the opportunity.

The DATA plan will provide the not-for-profit members with fiber optic connectivity at the cost of a shared maintenance for the fiber to each facility anticipated to be less than \$5,000.00 annually. The fiber network will inter-connect to over eight major not-for-profit networks that can provide low cost broadband at wholesale rates to these members. Under an agreement with DeKalb County, private businesses will have the opportunity to expand the fiber network and obtain high speed wholesale rate broadband. The plan integrates a sustainable model to reduce the costs for the not-for-profit as private business utilizes the network. The network has been designed with capacity to meet future growth requirements and expansion.

c. Proposed solution demonstrates broad significance and includes developments that can be replicated to improve future projects.

The DATA model is unique with the cooperative agreement between government and the private sector. A similar model has been sustained in local municipals allowing the government access while allowing business to grow. To assure the continued success of the DATA model, a technical committee under the DeKalb County Administration consisting of not-for-profit and for-profit representatives will meet regularly to oversee the advancement of the network and technology in the region while making recommendations for expansion. Adjacent counties and municipals have proceeded with this model to expand the DATA network in the event that the project is funded indicating that the model can be replicated.



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d. Whether the proposed funded service area is in an unserved or underserved area.

The DATA area is over 75% underserved with three population areas that are unserved based on the guidelines defined in the NOFA and BTOP application. The DATA project is providing dark fiber, lambda, 100Mb/100Gb opportunities for its members and private business that is NOT available in this area. The area covers a large rural farming area where currently only dialup services are available. Under the DATA plan, agriculture facilities along the path will have access to the network providing the same opportunities for farmers.

e. The extent to which the project addresses more than one statutory purpose
The DATA project addresses all five of the BTOP statutory guidelines.

1. Provides access to broadband service to consumers in the unserved areas of DeKalb and portions of LaSalle County by providing high speed broadband for not-for-profit and for-profit business allowing these entities to expand at low costs.

2. Provides improved services and access to broadband to consumers in the underserved areas of DeKalb and portions of LaSalle County by providing dark fiber and high speed services for not-for-profit and for-profit business allowing these entities to upgrade and expand services at lower costs.

3. Provides broadband education, awareness, training, access, equipment and support to several organizations.

The DATA consortia connect schools, healthcare, libraries, higher education, local government and emergency services. Northern Illinois University in partnership with many of these not-for-profit organizations plan to develop applications for education, training and awareness for the region. All of these entities support a combined population area of approximately 92,364 residents that can take advantage of broadband services for education, training, and job seeking. In addition, medical facilities will seek to use this network for improved medical records and the development of improved doctor to patient access for mental illness.

4. Improve the use of broadband service by public safety agencies by providing a fiber



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optic link between PSAP's and communication towers. The DeKalb E9-1-1 services the entire DeKalb County region including Northern Illinois University. The network can be used to deliver a reliable service to this system. In addition, the network will allow local government to provide offsite backup and storage for disaster recovery at cost effective high speed broadband.

5. Stimulates the demand for broadband, economic growth, and job creation for the region.

This plan allows for the creation as well as retaining several jobs in the business area as a result of construction and costs saving to local business. The plan includes promoting high speed connections to recruit new business to locate in the region.

11. BTOP Enhanced Services for Health Care Delivery, Education, and Children:
Health Care Delivery

The challenges of community behavioral healthcare providers are increasing. Staff shortages in the areas of counseling, social work, nursing and psychiatry create human resource challenges for many providers across the state, as the State of Illinois moves to a fee for service environment, access to care is critical to organizations thriving in the new environment. Thus access care will be enhanced through this proposal. Advances in tele-psychiatry and counseling will allow remote and rural providers to access needed clinical resources such as psychiatry and bi-lingual providers.

Electronic records will also provide greater access to care, the need for building regional or state networks; connecting these networks to other regional networks; and advanced telecommunication and information services will ride over these networks and will allow health care providers to not only provide better care with greater outcomes, but connect to larger healthcare organizations for enhanced integration of care between rural primary care providers and behavioral healthcare providers.

Education

Under the DATA plan there are 42 schools that will be interconnected with high speed broadband along with access into Northern Illinois University (NIU), local colleges and Internet 2. The DATA consortium is working to improve methods of delivery in training and



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education for administrative and educational material. Currently the Departments of Music, Foreign Languages and Education at NIU is actively seeking methods to improve education for K-12 schools over high speed broadband networks. The consortia members are also collaborating together to share resources in a cost saving measure that includes content filtering, video servers and emergency backup. Many of the school districts in the area cannot utilize the educational video services available for education due to the poor connectivity options. With the DATA network, all of these schools will have the necessary bandwidth to participate in these types of programs. The DATA network will also allow all schools to take advantage of programs over Internet 2 that include many research facilities that have K-12 educational programs including, but not limited to, high energy physics, astronomy, art and medicine. Under the current network conditions, these powerful programs are unavailable to the educators of the DeKalb area. The DATA network will open new opportunities to work with these Internet 2 programs.

D. Proposed Funded Service Area

12. Proposed Funded Service Area Maps:

12-A. Service Area Map (Reference Number): **839D-7474-4C27-B635**

12-B. Is the applicant is seeking a waiver for providing less than 100% coverage of a census block. **No**

13. Proposed Funded Service Area (BIP - Last Mile Projects):

Please refer to section M at the end of document.

14. Proposed Funded Service Area (BTOP - Middle Mile Project):

Please refer to section M at the end of document.

15. Non-Funded Service Area(BIP Only):

16. Coverage Waiver:

Applicant is seeking a waiver for providing less than 100% coverage of a census block.

No

For Response of "Yes" please refer to upload section for additional supporting documentation.

17. Methodology for Area Status:



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DATA Members serve the entire service area, as well as area in the adjoining communities and are very knowledgeable of the demographics of the area. DATA believes that there are selected services areas (census tracts) within the DATA region that are both unserved and underserved while one area is served.

DATA attempted to obtain broadband subscription data from the local telephone company, local providers and the local cable company. The group had limited success in obtaining this information directly from the service providers. In an effort to provide further information, each consortium member was asked to provide information from their local areas through advertisement and personal experience. A map provided by the State of Illinois was used to help integrate more information into the data from the targeted areas. DATA also reviewed options available for business and government that would offer higher speeds required by these institutions. A majority of the underserved and unserved areas in DeKalb County cannot obtain services that can meet the needs of our education, healthcare, government or business needs.

The DATA area has three (3) population connection points that reach to unserved areas while there are ten (10) other locations that are underserved. With the direct path of fiber running through agriculture, there are over 90 census blocks in farming communities that currently have dialup capabilities for broadband that are considered unserved.

In conclusion, the DATA application meets “unserved”, “underserved” and interconnection point requirements.

18. Middle Mile Benefits

DATA was formed to explore the potential benefits and related costs of forming a regional high speed, broadband network that could meet the combined needs of local governments, schools, libraries, higher education healthcare and private business. Initial efforts to expand individual DATA member networks were too costly and as a result, a combined regional network concept was developed to share the initial infrastructure costs and expand the potential benefits that could be achieved through this collaborative approach. High-speed broadband is required to support the function of all the members of DATA while providing for the capability for continued, affordable growth to support the future.

DATA has a unique and innovative business model that provides “dark fiber” to all consortium



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members at an economical cost that meets their current broadband needs as well as a backbone service capable of 1Gig to 100Gig connections to low cost providers.

Service Benefits – Public Entity

Entities participating in the DATA Allocated fiber will receive the following benefits:

- Shared Resources
 - o High speed networking allows participants to share resources, reducing duplicated administrative overhead.
 - Healthcare institutions utilizing a centralized record keeping system.
 - Municipalities sharing GIS mapping databases and Fire/Police dispatch databases to provide for enhanced real-time information.
 - County-wide video camera network with real-time access and high-definition cameras
- Flexibility
 - o Local control and management
 - As technology changes and becomes less expensive, equipment on allocated fiber can be upgraded for increased speeds.
 - o Additional technology can be integrated as it becomes available
 - Video Conferencing
 - Tele-presence / Tele-learning
 - Backup & Disaster Recovery
 - o Local control and management
- Long term sustainability
 - o Methodology in place to reduce long term maintenance costs as commercial utilization of the network increases

The private sector will benefit from a similar model for businesses in the DATA region. The network will stimulate the demand for broadband and economic growth along with job creation. The majority of the network costs are related to engineering, construction and professional services. These services could be provided by local business to create jobs and serve as an economic stimulus to the region, while providing much needed high speed communications capabilities. We estimate that this project has to potential to create between 65-90 professional services and construction jobs, and indirectly a significant number of additional jobs related to the network services. This unique model offers several service



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benefits to businesses in the DATA region.

Service Benefits – Private Entity, Middle Mile benefits

- 100Mb/s VLAN
 - o Virtual network service within service area
 - o 67 times faster than T1 service for less expense
 - o Industry standard LAN interface for reduced equipment cost
- 1Gb/s VLAN
 - o Virtual network service within service area
 - o 22 times faster than T3, 6.5 times faster than OC-3 for FAR less expense
 - o Industry standard LAN interface for reduced equipment cost
 - o Extend LANs across the WAN at wire speed
- Dark Fiber
 - o Maximum flexibility. Qualified wholesaler can put their own equipment on the dark fiber, allowing them to decide what speeds or services to offer
 - o Maximum speed. Speeds from 1Gb/s to in excess of 100Gb/s depending on equipment
 - o Potential for FTTx deploy through PON, switching points or other technologies
- Wholesale Internet Access
 - o Aggregated purchasing power allows for reduced costs, increased business sustainability and vitality
 - o Maintain local traffic as local, reducing latency
 - o Potential direct peering to municipal users, increasing bandwidth
 - o Multiple optional redundancy solutions

E. Proposed Service Offering

19. Broadband Service Offerings for Last Mile Project:

Please refer to upload section at the end of the document.



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20. Service Offerings for Middle Mile Project:

Please refer to upload section at the end of the document.

Competing Service Providers

21. Existing Broadband Service Providers and Services Offered:

Please refer to upload section at the end of the document.

Non-Discrimination, Interconnection

22. Description of Network Openness:

Network Open Access Policy:

The proposed DATA network is divided into a public and private side. On the public side, access to the network is permitted and controlled by the DATA Technical committee organized under the authority of the DeKalb County governing board. The technical committee has the authority to choose, deploy, and upgrade the equipment to provide connectivity to public side participants. The fundamental circuit element is a dark fiber link to the participant, with the technical committee selecting the proper hardware for the participants need.

On the private side, DeKalb Fiber Optic, LLC (DFO) will enter into a 5 year contractual commitment with the DeKalb County Government to provide wholesale access at a maximum scheduled price to any and all qualified providers who request access. The interconnection will be via Ethernet technology or dark fiber. Ethernet speeds of 10Mb/s, 100Mb/s 1Gb/s, and 10Gb/s will be available. Within the network footprint, flat-rate Ethernet ports will be available for wholesales in both point-to-point and multi-point configurations. This open-access design leverages standards based Ethernet technology for maximum flexibility and minimal vendor lock-in.

Non-Discrimination and Interconnection (BTOP applicants only for next three questions)



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23. Non-Discrimination Obligations (applicable to Last Mile and Middle Mile Applicants):

Adhere to the minimum non-discrimination requirements as set forth in the NOFA.
Display the nondiscrimination practices in a prominent location on the service provider's web page, and provide notice to customers of changes to these policies.

24. Interconnection Obligations (applicable to Last Mile Applicants):

--

25. Interconnection Obligations Middle Mile Applicants:

Adhere to the minimum interconnection requirements as set forth in the NOFA.
Display the interconnection policies in a prominent location on the service provider's web page, and provide notice to customers of changes to these policies.
Commit to offering wholesale access to network components and services such as wavelength or fibers at reasonable rates and terms.
Commit to binding private arbitration of disputes concerning interconnection obligations.

Cost Effectiveness and Affordability

26. Cost per Household (BTOP only):

The DATA project is listed as a middle mile project with 34,464 household in the immediate services within one mile of the fiber optic network. The middle mile project will support local ISP's that will have the ability to expand into a larger census area so the cost for



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this request will appear inflated. The total project cost is \$14,830,204.00 to create a 118 mile fiber optic network.

The total cost per household is \$417.25

27. Affordability

Currently in the defined DATA region, the only dark fiber resources available at a cost effective rate are in the City of DeKalb and the City of Sycamore. Currently dark fiber and Gigabit services are not available to any of the DATA participants in the underserved and unserved regions. Under the DeKalb County Government agreement with the public entities, the fiber maintenance will be shared among the DATA members. The estimated cost for each member will be less than \$5,000 per year per facility and is anticipated to be less as more members join the network. This is effectively unlimited bandwidth for DATA participants at the price point of T-1 services in the region. Since the end point connects into the Northern Illinois University terabit POP all public entities can choose to use services through NIU or local providers. This POP services public entities to obtain not-for-profit regional transport services and ISP services at costs less than 75% of the commercial ISP services.

DeKalb Fiber Optic, LLC (DFO) through existing public/private relationships (i.e. Illinois Municipal Broadband Communications Association (IMBCA)), has demonstrated a reduction in cost for access in the City of DeKalb and City of Sycamore area. DFO current retail rates for customers, within reasonable distance of its existing fiber path, are 50-65% less than other enterprise class services. In reference to “Question 20, Attachment B - Proposed Middle Mile Service Offerings”, these rates reflect over 60% savings with respect to wholesale rate to qualified wholesalers of broadband services. The proposed DATA network represents a new trend in broadband services where broadband speeds are defined terms of application requirements rather than available conventional telecommunications options. By utilizing dark fiber, participants can budget for the equipment speed that satisfies their current needs, secure in the knowledge that should those needs increase, they only need to upgrade their endpoint equipment

F. Technology Strategy



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28. Technology Type:

Wireline - Fiber-optic Cable

Other:

29. System Design

Introduction

The DATA organization consists of several networks that run over a shared fiber optic network that will be installed for all members. Each network system is designed to meet the specific needs of the community of users whether it is dark fiber, transport services or ISP services. The DATA network system consists of five networks overlaid on the fiber optic system. These networks are designed to be share between organizations creating a public network, public/private network and a private network. The five networks that are designed include an education and library network, healthcare network, agriculture network, local government and emergency services network, and a private business/economic development network. Services to the end user of the network are Ethernet based providing a minimum of 100Mb and maximum of 10Gigabit services with possibilities to upgrade to 100Gigabit service if required. The architecture is based upon DWDM, CWDM, PON and Ethernet. The DATA network services will originate from the DeKalb area at Northern Illinois University (NIU) were a terabit scale POP has been created that will interconnect with several DWDM networks that can provide wholesale ISP services from the Chicago region. The networks that will provide services are NIUNet, Northern Illinois Technology Triangle (NITT), Internet 2, Illinois Century Network (ICN), and the Illinois Rural HealthNet (IRHN). These networks also extend into other regional networks that have been created to achieve a broad service offering from the Northern Illinois Region to the DATA network. Whereas roughly 90% of the project is new installation of fiber optics, the DATA network will utilize or upgrade existing fiber optics primarily in the DeKalb and Sycamore area as well as fiber owned by Northern Illinois University.

The key network components that enable connectivity from the end-user to the Internet backbone – show what will be funded versus what already exists.



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Education/Library/Healthcare/Local Government/Emergency Services

Each of listed members currently has existing local Ethernet networks throughout their buildings. The DATA proposal includes the necessary equipment to provide a gigabit transport service to a main communications location and dark fiber to each of the buildings using baseband 1310 gigabit. Each of the member's buildings will connect back to the main communications location and will connect into the existing networks within each building. The fiber is designed to allow local entities to connect facilities creating a private WAN that is unrestricted in its use allowing these facilities to upgrade services by replacing the end equipment on the fiber. An example of this network architecture can be found in Figure 2 in "30 – Network Diagram". A gigabit transport back to the NIU Terabit POP will be provided where these entities can obtain the internet services. A metro network that will connect facilities back to the core network will utilize lower cost CWDM equipment at gigabit speeds. The backbone connection will come through one of the two planned DWDM networks designed for public use only. A plan to provide five regional DWDM nodes is shown in Figure 1 in "30 – Network Diagram". In addition, a network will be created at the NIU Terabit location for each of these groups to interact with each other at gigabit speeds. This network will allow these groups to share and create new resources between each other (i.e. sharing of video services between school districts).

Agriculture Network

The agriculture network is a pilot project opportunity that allows farmers to obtain high speed services for agricultural uses. The network design is based around a residential service using gigabit passive optical networks (GPON). A GPON system will be located at three DWDM POP backbone locations for distribution of services. Services over a dark fiber system can be delivered to farmers along the fiber optic route. Each GPON is capable of expanding up to 2 PON ports for 32 locations each and delivering consumer class access or IEEE Ethernet in the first mile (EFM) technology. The DWDM backbone network will carry a gigabit service to the local farm bureau where a COOP of Internet services for farmers will be organized allowing farmers maximum services for low costs. See Figure 5 in "30 – Network Diagram".

Private Business/Economic Development Network



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The private sector will have the ability to deliver services to end user customers over a few different options. The DATA network system will provide dark fiber services, where required by businesses, lambda or ethernet based services that can be delivered up to 10Gigabits. The DATA network has been develop to extend the services of the NITT network, which is a DWDM network, around a 175 mile region that delivers transport and ISP services from served areas to underserved areas. The DATA network will extend the NITT into five locations throughout the DATA region. Though the NITT is a not-profit system run by local governments, it allows use for economic development in the private sector to deliver low cost services to underserved areas. The private sector will determine the best options for equipment and installation over a dark fiber solution to supply businesses and local ISP's. The network drawing for this model can be found in Figure 7 in "30 – Network Diagram".

For wireless access, state the frequency, how much spectrum is available, technology used, morphology of the area, topology of the area, power levels at the user devices, whether or not mobile.

The DATA network is primarily a fiber optic network with limited wireless. Provisions for wireless are only for public access in downtown City of DeKalb and the libraries. These wireless points will be based off 802.11x services to create public hotspots for specific areas off the fiber optic network.

Specific advantages for using this particular technology strategy, taking into account service offering capacity, speed, reliability, and cost effectiveness.

The overall purpose behind the DATA network strategy is to develop an ultra-high speed (terabit capacity) network that provides for a dynamic communications environment used for education, healthcare, government, and the private sector. Ethernet has become a widely accepted standard for the delivery of network services. The DATA network service to the facilities is all ethernet based that is easy to install and best understood by networking support in the DATA organization. The capacities that the DATA network delivered over a fiber solution will allow the DATA members to receive high definition video services, provide high speed offsite disaster recovery planning, provide services for data center warehousing, and deliver large volumes of ISP services at a low cost. The fiber optic backbone is designed as a middle mile project to support local ISP's with low cost high volume services that will incubate



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private business to deliver services to underserved or unserved areas in the DATA region. Metaphorically it is the development of a superhighway that can be used to deliver services to regional areas that private business would otherwise find unprofitable to develop network builds. Fiber has a superior means to deliver large volumes of services to a regional area as opposed to a wireless or copper solution. Fiber is also known as most reliable media to deliver services over that avoid electromagnetic interference and disruptions over a long distance. The value of fiber for the long term supersedes the value of wireless options that typically only last for five years before upgrading the complete backbone infrastructure. The research development of fiber based solutions continues to be developed and networking capacities over fiber in the past 20 years has now reached the terabit network capacities whereas wireless continues to struggle with gigabit capacities. The installation of fiber clearly allows for the investments of BTOP funding to be used for decades to come making this a long term cost effective solution.

Paths to upgrade the system and add additional capabilities in the future

Since the DATA network design is based off a dark fiber solution, upgrades to the system are by simply replacing the equipment on each end of the fiber network. The capacities of the DWDM network can be increased into the terabit range allowing for the continued expansion for government and business as well as partnered networks that can transport through the DATA network. As part of the DATA organization, the formed DATA committee will continue to make decisions on the expansion and growth of the network. Provisions to grow with the private sector have been included in this proposal that will provide expansion of the fiber network further into underserved areas. A dark fiber network at this time is not limited in the capacity to expand additional services therefore allowing a secure future for the DATA members.



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30. Network Diagram:

Please refer to upload section at the end of document.

31. Certification by Professional Engineer:

Please refer to upload section at the end of document.

32. Buy American Waiver Request:

Is the applicant seeking an individual waiver of the Buy American provision? **No**

Buy American Waiver Request – Legal Justification

33. Choice of Service Provider:

Does the project’s Infrastructure and the Company’s business plan allow more than one provider to serve end users in the proposed funded service area?

Yes

G. Project Milestones and Completion Factors

Timeline & Milestones

34. Infrastructure Build-out Timeline:

Please refer to upload section at the end of the document.

35. Licenses, Regulatory Approvals and Agreements:

The DeKalb County Government will enter into an agreement with DeKalb Fiber Optic LLC (DFO) for the installation, operation, and maintenance of the proposed fiber optic cabling throughout the DATA regions. Currently a framework document with proposed legal agreements has been established and ready for legal review upon acceptance of the BTOP grant funding.



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Members of the DATA organization will enter into a memorandum of understanding or an intergovernmental agreement with DeKalb County Government for sharing of the maintenance costs of the fiber optic network. Currently a framework document has been introduced and will be executed upon acceptance of the BTOP grant funding.

DFO will acquire all utility agreements and authorizations required to install the fiber optic network. Currently DFO has existing utility agreement with DeKalb County Government, City of Sycamore and pending agreements with the Town of Cortland and the City of DeKalb. DFO will work with local municipalities to execute similar agreements for utility licenses to deliver fiber optics services. DFO will manage all permitting processes for municipal, county and state right of ways.

The DeKalb County Government will enter into agreement with Northern Illinois University to provide fiber optic connectivity into the NIU Terabit POP at a onetime fee with no reoccurring charges.

36. Construction and Vendor Contracts

The DeKalb County Government will enter into agreement with DeKalb Fiber Optic, LLC (DFO) for the installation, maintenance and access to the fiber optic system. A framework of the proposed agreement can be found in “Appendix E – Contract Framework”. Requirements for installation of higher level equipment (i.e. DWDM and CWDM equipment) will be contracted as part of the purchase agreement from the equipment manufacturer along with a five year maintenance agreement.

Qualification of Management Team and Organizational Readiness

37. Management Team Resumes:

Please refer to upload section at the end of the document.

38. Organizational Readiness:

DeKalb County Governance Structure



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The DeKalb County network consortia called the DeKalb Advancement of Technology Authority (DATA) consisting of eight organizations that includes Higher Education, K-12 Schools, County Government, Municipalities, Libraries, Agriculture, Private Business and Health Care was formed to explore the benefits and related cost of building a regional high speed, fiber optic broadband network. A properly aligned Governance Structure is a critical requirement for implementing and sustaining the DATA Network on time and within the budgeted resources, while overseeing the continued expansion of the network beyond the stimulus funding expenditures for the future. The following highlights our planned organization management and organizational structure:

DeKalb County Government – The DeKalb County Government represents the highest level of authority by the participating organizations and is entrusted with the review and official ratification of all matters of the fiscal or organizational policy. The DeKalb County Government will perform the overall organizational tasks:

1. Construct the annual budgetary requirement for the DATA Network and assure that financial obligations to sustain the fiber optic network are covered over each fiscal year.
2. Distribute the cost fairly and evenly to all participants of the network providing a yearly billing cycle that will include maintenance, legal fees and other expenses on an equitable basis.
3. Enter into agreements with new members under an equal term used for all participants not impacting higher costs for existing members of the network.
4. Perform any auditing, or hire an outside firm, when request of audits are required by State or Federal auditors.
5. Provide the required procurement contracts, finance, accounting, reporting, grant requirements and other support services required to complete the DATA Network in the required timeframe.

DATA Committee – The DATA Committee will provide management and guidance for the DeKalb County Government. DATA will monitor and oversee the installation and deployment of the DATA Network and monitor the overall project to insure that it moves forward within the allotted timelines. The DATA Committee will conduct regular meetings with the DeKalb County Government to assure the sustainability of the DATA Network. The DATA Committee will be responsible to publish any progress reports and updates for the DATA Network. The DATA Committee will include representatives from the following:



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- Higher Education
- School Districts
- Municipals
- Health Care Institutions
- County Government
- Private Business
- Libraries
- Agriculture

Responsibilities of the DATA Committee will be to provide assistance and guidance to the DeKalb County Government for fiscal sustainability, technical design and expansion of the network. These responsibilities are defined in greater detail as follows:

1. Review and make recommendations for the annual budgetary requirements to sustain the DATA Network among all participants of the network and assure that costs are distributed evenly among all participants of the DATA Network.
2. Provide technical support during and after the implementation of the DATA Network. The DATA Committee will design and develop technology plans for participants as required to assure long term sustainability and expansion of the DATA Network. The DATA Committee will provide an essential knowledge base to increase technology in the region and make recommendations on new applications and techniques that can be shared or developed over the DATA Network.
3. Oversee the installation of the DATA Network and provide assistance and technical support to resolve and problems that might occur.
4. Make recommendations on the continued expansion of the network after the stimulus funding has expired.

Other



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39. Organizational Chart:

Please refer to upload section at the end of document.

40. Legal Opinion:

Please refer to upload section at the end of document

41. Government and other Key Partnerships:

The primary constituent base for DATA originated with governmental institutions creating a broadband regional plan. DATA consists of (42) K-12 schools, (12) Municipalities, (2) Counties, E9-1-1, (6) Healthcare organizations, (5) clinics, (68) Library locations, a major University, a Community College and private business. An advising structure, the DATA Technical Committee, has been established to provide ongoing technical support for expansion, management and operations of the network. All of the governmental entities are working together to assure sustainable options for all interested partners and to utilize this network for the long term. These governmental entities also understand the importance to create a public/private relationship over a long term and provide an economic driver for technology. Working with the local economic development teams in the DeKalb County area, government and private business will partner together to promote the DATA network and sustain business and jobs while attracting new technology to the region. The public/private concept that the DATA organization brings to the region is a model for the development of an open network for future government and business.

DATA is partnering with Northern Illinois University (NIU) to implement and operate portions of the network. NIU is experience in the deployment and operations of large scale networks for a community of over 40,000 people. NIU has successfully provided technical guidance to several municipal and school fiber optic networks that have connect into NIUNet. NIU is a key partner in the DATA consortium providing expertise and knowledge to the area.

42. Recovery Act and Other Governmental Collaboration.

This grant provides the fiber optic infrastructure in DeKalb County that will feed the BIP and BTOP grants being requested by the LaSalle County and City of Ottawa Illinois area. The DATA network will integrate with other government and not-for-profit networks that have been funded locally, state and federally. In addition to existing networks the DATA project has been collaborating to co-exist with several other BTOP and BIP requests in Northern Illinois. These networks are listed below:



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Existing or in Process Networks

The DATA network will build upon the recent FCC grant to link 85 critical care health facilities in the state by the Illinois Rural HealthNet, (IRHN). The hospitals in our service area were proposed to use a slower wireless network link. With this grant the hospitals can be moved to a high-speed all fiber optic network.

The DATA Network will expand the Northern Illinois Technology Triangle (NITT) into the DeKalb County region. This is a locally and state funded network to provide low cost, high speed services to rural areas for public and private entities. It will allow the DATA members to obtain low costs services out of the Chicago region.

For education, the DATA network will directly connect schools to the Illinois Century Network (ICN) that is a state funded network for education and Illinois government. This will allow the schools to maximize their bandwidth allocation with the ICN and provide the schools with a low cost last mile solution.

All of the not-for-profit entities can be connected to NIUNet. This is a Northern Illinois University funded regional network that connects into Chicago that can provide transport and ISP services at not-for-profit rates. NIUNet will allow connectivity under sponsorship to Internet 2 for research and education.

Proposed BTOP and BIP Networks

The DATA consortium has been in collaboration with several other BTOP or BIP proposed networks in Northern Illinois. The model proposed will utilize the existing networks listed above to interconnect these regional networks as one large autonomous network. The other proposed networks are listed as follows:

- Blackhawk Hills RC&D Group
- The Northwest Suburban Network Consortium (NSNC)
- Greater Rockford Area Network
- LaSalle County Network



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Community Involvement (BTOP Applicants Only)

43. Partnering with Disadvantaged Businesses

Currently we have no partnerships with disadvantaged businesses related to this project.

H. Project Budget

44. General Overall Budget



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Budget	Loan Request	Grant Request	Equity	Debt	Bond	Other
Network & Access Equipment (switching, routing, transport, access)		1,324,000				331,000
Outside Plant (cables, conduits, ducts, poles, towers, repeaters, etc.)		10,319,364				2,579,840
Buildings and Land – (new construction, improvements, renovations, lease)						
Customer Premise Equipment (modems, set-top boxes, inside wiring, etc.)						
Billing and Operational Support Systems (IT systems, software, etc.)						
Operating Equipment						



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(vehicles, office equipment, other)						
Engineering/ Professional Services (engineering design, project management, consulting, etc.)		220,800				55,200
Testing (network elements, IT system elements, user devices, test generators, lab furnishings, servers/computers, etc.)						
Site Preparation						
Other						
TOTAL BROADBAND SYSTEM		11,864,164				2,966,040



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Total Budget: \$ 14,830,204

45. Detailed Budget:

Please refer to upload section at the end of the document.

Sustainability

46. Reasonableness

The DATA Consortium was formed to as a technical group to gather the expertise of several technologists in the DeKalb region. This consortium is comprised of several experts in communications, server management, application management and other technologies. A key partner to the DATA organization is Northern Illinois University (NIU). The project team for NIU has designed and managed the installation of over 240 miles of terrestrial high speed wireless networks and over 175 miles of fiber optic networks.

In reference to “Attachment G - Detailed Project Costs”, each facility is allocated \$10,000 for two local gigabit switches or one large switch that will run a CWDM service. This allocation is a onetime expense that is reasonable for gigabit connectivity for a facility. These switches are to interconnect buildings locally as well as to the regional network. This cost is based on industry standard pricing for this type of equipment

The DATA network will be a state-of-art networking using DWDM throughout the county. Based on per location and expansion of services, these transport switches will allow for the expansion of services for broadband in the terabit ranges. The pricing model used is the average cost of one transport switch equipped with sixteen lambdas with a 10Gig service. This type of switch will be required to deliver high speed services for all constituents using the network as well as secure future expansion of network services.

The cost of fiber, duct and conduit as referred in “Attachment G - Detailed Project Costs” is based upon the experience of Northern Illinois University in developing regional fiber networks. The cost is based on averages using prevailing wages for underground cable placement. The average includes a combination of ground terrain and urban area restoration of concrete. Included in the costs is the average cost to place a rigged conduit under the rail system. These costs have been isolated from general costs due to the complexity and costs of boring under a



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rail system. Each rail site is estimated to cost \$20,000.00 with permitting, bonding, right-of-way and construction.

The overall project is reasonable in costs for the area that it covers and the services it offers. This fiber network will provide a starting point for expanding networks further into rural areas both in DeKalb County and other counties. The capital expenditure of this network results in very low yearly costs to members of the DATA network resulting in costs saving for government and stimulating economic development for the region.

47. Historical Financial Statements:

Please refer to upload section at the end of the document.

48. Broadband Subscriber Estimates:

Please refer to upload section at the end of the document.

49. Other Services:

Please refer to upload section at the end of the document.

50. Pro Forma 5-Year Financial Forecast and Assumptions:

Please refer to upload section at the end of the document.

51. Commitment of Capital Funding Support

Name of Party: State of Illinois
 Funding Amount: \$1,305,075.00 – 9%
 Use of Funding: Grant Match
 Key Financing: N/A
 Terms and Conditions

Name of Party: Northern Illinois University
 Funding Amount: \$150,000.00 – 1%
 Use of Funding: Grant Match
 Key Financing: N/A
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Name of Party: DATA Public Members
 Funding Amount: \$100,000.00 – .7%



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Use of Funding: Grant Match
 Key Financing N/A
 Terms and Conditions

Name of Party: Kishwaukee Community Hospital
 Funding Amount: \$75,000.00 – .3%
 Use of Funding: Grant Match
 Key Financing N/A
 Terms and Conditions

Name of Party: DeKalb Fiber Optic
 Funding Amount: \$1,335,965.80 – 9%
 Use of Funding: Grant Match
 Key Financing N/A
 Terms and Conditions

BTOP Requirements

52. Matching Funds:

- a. Cash: \$ 1,630,075.00
- b. In-Kind: \$ 1,335,965.00
- c. Percent of Total Project Cost: 20

53. Demonstration of Financial Need:

The DATA organization is comprised of mostly public sector organizations. These organizations are experiencing a very challenging economic environment. This is occurring while citizens, students, library, patients, businesses and others require an increasing level of service. State funding is down, property tax revenue is declining due to the housing crisis, other user charges and fees are declining and the combined impact is creating a downward financial spiral. Many member organizations have had expenditure cutbacks, some organizations have reduced headcount and all organizations are facing “at best” a flat budget for the upcoming years. Attempts to combine resources in a complex environment of public institutions did not



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Funding Opportunity: Broadband Initiatives Program and Broadband Technology Opportunities Program	Applicant Organization: DeKalb County Government
Task: Submit Application - Infrastructure Programs	Applicant Name: Mr. Gary Howard Hanson

cover the region required or even a small segment of the DATA region.

The DATA organization has looked at other funding options in the past with no success. Applications for local foundation grants would assist with some local funding, however, the creation of a middle mile project over a large landscape is not possible under these grants. Attempts for Illinois Community Wireless grants were also rejected, however this grant was designated for a smaller area and the grant awards would not have been adequate to complete any of defined DATA region. Reviews of RUS loan programs were considered but the organization deemed these loans would not likely qualify for the region and the complexity of financial commitment from over 25 public organizations would have made this a very difficult task during a time of financial struggles in the public sector. The DATA organization has been seeking an opportunity for over a year to complete this project with a granting opportunity.

The only viable option that the DATA organization has deemed to move this network forward is through the ARRA Recovery Act. Given the DATA organizations current financial status, the network will not be achievable unless the organization can successfully be awarded a large grant that allows smaller underserved/unserved communities to interconnect to a larger community. Our collaborative business model indicates that there are significant and ongoing operational savings through a shared high speed network. These savings will not be realized without a major investment in broadband infrastructure.

54. Unjust Enrichment

DeKalb County Government has not requested nor will use any other Federal support for the broadband infrastructure projects related to the DATA broadband network.

DeKalb County Government has requested \$1,305,075.00 in matching funds from the State Illinois.

55. Disclosure of Federal and/or State Funding Sources

DeKalb County Government has not requested nor will use any other Federal support for the broadband infrastructure projects related to the DATA broadband network.

DeKalb County Government has requested \$1,305,075.00 in matching funds from the State Illinois.



**Broadband Infrastructure Application
Submission to RUS (BIP) and NTIA (BTOP)**

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I. Self Scoring – BIP Only Self Scoring

56. Self Scoring Sheet



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Criteria	Method	Points	Self Scores
<u>PROJECT PURPOSE</u>			
Proportion of Rural Residents Served in Unserved Areas	1 point for every 10,000 unserved households	Up to 5	
Rural Area Targeting	1 point for every 5% increase in the rural service area up the minimum 75% rural area requirement	Up to 5	
Remote Area targeting	1 point for every 50 miles a service area is located from a non-rural area	Up to 5	
Title II Borrower	If you are or were a Title II borrower	5	
Recovery Act and other governmental collaboration	1 point will be awarded for each governmental or Recovery program the applicant is partnering with	Up to 5	
<u>PROJECT BENEFITS</u>			
Performance of the offered services	If a last mile wireline project delivers 20M to household – if a last mile wireless projects delivers 2M to end-user – if a middle mile projects delivers 100M to end points	10	
Affordable of services offered	Points awarded based on the proposed rate structure and the logistics of the proposed service area	Up to 5	



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Choice of service provider	If the proposed infrastructure is available to be used by multiple service providers	5	
Critical Community Facilities	If discounted rate packages at least 25% lower than advertise rates are available to critical facilities	5	
<u>PROJECT VIABILITY</u>			
Applicant's organizational capability	Points will be awarded on the strengths and accomplishments of key management	Up to 12	
Community Support	If a letter of support has been received from a designated representative of the community for every community in the proposed service territory	2	
Ability to promptly start project	If the applicant can demonstrate that all licenses and regulatory approvals have been received, contractors and vendors are ready to enter into contracts, and equity has been deposited into applicant accounts	10	
Socially and economically disadvantaged small businesses (SDB), as defined by section 8(a) of the Small Business Act, 15 U.S.C. §637.	If the applicant is a Section 8(a) entity	1	
<u>PROJECT BUDGET AND SUSTAINABILITY</u>			
Reasonableness of the budget	Points will be awarded based the	Up to 5	



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	adequacy of the proposed budget		
Leverage of outside resources (outside funding/financing requested)	(i) 10 points if this ratio is greater than 100% (ii) 7 points if this ratio is between 100% and 75% (iii) 5 points if this ratio is between 75% and 50% (iv) 3 points if this ratio is between 50% and 25% (v) 1 points if this ratio is lower than 25%	10	
Extent of grant funding (Grant funds/loan funds)	(i) 0 points if this ratio equals 100% (ii) 1 points if this ratio is between 100% and 75% (iii) 3 points if this ratio is between 75% and 50% (iv) 5 points if this ratio is lower than 50% (v) 10 points if no grant funds are requested	10	
Total Points		100	



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J. BTOP Certification Requirements

Certification (Requested for BTOP)

Please refer to upload section at the end of the document regarding following uploads.

1. U.S. Department of Commerce, Broadband Technology Opportunities Program
2. SF-424D Assurances—Construction Programs (Schedule N)
3. CD-511, Certification Regarding Lobbying (Attachment O)
4. SF-LLL, Disclosure of Lobbying Activities (Attachment P)
5. CD-512, Certification Regarding Lobbying—Lower-Tier Covered Transactions (Attachment Q) This certification will not be required until the time of the grant award, because it applies to subcontractors, etc.

K. BIP Certification Requirements

Certification (Requested for BIP)

Please refer to upload section at the end of the document regarding following uploads.

1. Equal Opportunity and Nondiscrimination Certification
2. Certification Regarding Architectural Barriers
3. Uniform Relocation Assistance and Real Property Acquisition - Policies Act of 1970 Certification
4. Certification Regarding Debarment, Suspension, and Other Responsibility Matters – Primary Covered Transactions
5. Certification Regarding Lobbying for Contracts, Grants, Loans, and Cooperative Agreements



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6. Network Design and Implementation Plan Certification (to be complete for projects requesting more than \$1 million in federal assistance)

L. Schedules

Schedule: A-1 Congressional Districts

1. State the Congressional District of the Applicant's headquarters

Illinois - 14

2. State the Congressional District for each area covered by the Project.

Illinois - 11

Illinois - 16

M. Proposed Funded Service Area Details (BIP & BTOP)

13. Proposed Funded Service Area (BIP - Last Mile Projects):

Proposed Funded Service Area Name:

Census Blocks in Proposed Funded Service Area:

Community Name:

Rural Classification of the Community:

BIP - Service Status:

BIP - If Service Status is "Underserved" please select at least one applicable option from this list.

BTOP – Service Status:

BTOP - If Service Status is "Underserved" please select at least one applicable option from this list.



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Total Square Miles of Community:
Total Population :
Total Number of Households:
Total Number of Businesses:
Total Number of Critical Community Facilities, Anchor Institutions and Public Safety Entities:

14. Proposed Service Area (BTOP - Middle Mile Project):

Middle Mile Span Name: DATA – The DeKalb Regional Network

Census Blocks in Middle Mile Span: 1021, 1022, 1023, 1033, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 3000, 3001, 3002, 3003, 3004, 3005, 3006, 3007, 3008, 3009, 3010, 3011, 3012, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3021, 3022, 3023, 3024, 3025, 3026, 3027, 3028, 3029, 3030, 3031, 3032, 3033, 3034, 3035, 3036, 3037, 3038, 3039, 3040, 4000, 4001, 4002, 4003, 4004, 4005, 4006, 4007, 4008, 4009, 4010, 4011, 4012, 4013, 4014, 4015, 4016, 4017, 4018, 4019, 4020, 4021, 4022, 4023, 4024, 4025, 4026, 4027, 4028, 4029, 4030, 4031, 4032, 4033, 4034, 4035, 4036, 4037, 4038, 4039, 4040, 4041, 4042, 4043, 4044, 4045, 4046, 4047, 4048, 4049, 4050, 4051, 4052, 4053, 4054, 4055, 4056, 4057, 4058, 4059, 4060, 4061, 4062, 4063, 4064, 1051, 1054, 1055, 1056, 1057, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045

Last Mile Service Area Name: DATA – The DeKalb Regional Network

Community Name: DeKalb County

Rural Classification of the Community: Non-Rural

BIP – Service Status: Underserved

BIP - If Service Status is "Underserved" please select at least one applicable option from this list.

The rate of broadband subscribership for the census-designated community [or other area] is 40% of households or less.



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BTOP - Service Status: Unserved

BTOP - If Service Status is "Underserved" please select at least one applicable option from this list.

Total Square Miles of Service Area: 354

Total Population : 92,364

Total Number of Households: 34,464

Total Number of Businesses: 3,616

Total Number of Critical Community Facilities, Anchor Institutions and Public Safety Entities: 144



**Broadband Infrastructure Application
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Uploads

The following pages contain the following uploads provided by the applicant:

Upload Name
03) Q-19. Attachment A - Last Mile Offerings
04) Q-20. Attachment B - Middle Mile Offerings
05) Q-21. Attachment C - Competitor Tables
06) Q-26. Cost per Household
07) Q-27. Affordability
08) Q-30. Network Diagram
09) Q-31. Attachment D - Engineer Certification*
10) Q-34. Attachment E - Build-Out Timeline
11) Q-37. Management Team Resumes
12) Q-39. Organization Chart
13) Q-40. Attachment F - Legal Opinion*



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14) Q-41. Government and Other Key Partnerships
15) Q-44. JOINT APPS ONLY: Additional Budget
16) Q-45. Attachment G - Detailed Project Cost
17) Q-47. Historical Financial Statements
18) Q-48. Attachment H - Subscriber Estimates
21) Q-50. Attachment K - Income Statement
22) Q-50. Attachment L - Balance Sheet
23) Q-50. Attachment M - Statement of Cash Flows
24) Q-50. Financial Assumptions
25) BTOP ONLY Authentication*
26) Pg-22. BTOP ONLY Certification Requirements*
27) Pg-23. BTOP ONLY Att. N - Assur-Construction*



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28) Pg-24. BTOP ONLY Attachment O - Lobbying*
28) Pg-24. BTOP ONLY Attachment O - Lobbying*
29) Pg-25. BTOP ONLY Attachment P - Disclosure*
30) Pg-26. BTOP ONLY Attachment Q - Lobbying*
43) Supplemental Information 1
44) Supplemental Information 2

To preserve the integrity of the uploaded document, headers, footers and page numbers have not been added by the system

Attachment A - Proposed Last Mile Service Offerings

Please complete the attached chart for each proposed funded service area modifying the chart as necessary to detail the service offerings. **For BIP applicants only:** for all other service areas where funds are not being requested, complete a chart that aggregates the service offerings.

Name of Tier	Advertised Speeds		Average Speeds		Average Latency (BTOP only)	Pricing Plan \$ per month
	Downstream Mbps	Upstream Mbps	Downstream Mbps	Upstream Mbps	@ End User CPE milli-seconds	
Residential						
Entry Level Speed	N/A	N/A	N/A	N/A	N/A	
Maximum Speed	N/A	N/A	N/A	N/A	N/A	
Other Residential Tiers	N/A	N/A	N/A	N/A	N/A	
Business or Institutions						
Entry Level Speed	20	20	20	20	5ms	500.00
Maximum Speed	Dark	Fiber	Dark	Fiber	N/A	500.00
Other Business or Institution Tiers	1000	1000	1000	1000	P-t-P	210.00

Attachment B – Proposed Middle Mile Service Offerings

Please complete the table below describing the service offerings that will be available indicating the bandwidth packages, the distance band (length of the network section) or point-to-point (geographical end points) of the specific package, the minimum peak load bandwidth that is available on the route, and the monthly or yearly pricing for the services. The chart may be adapted to adequately describe the service offerings of the project as long as the information described is included. If different packages will be available based on the area that will be receiving the benefits, then separate charts should be developed indicating which are the services for each area.

Service Offering	Distance Band or Point to Point	Minimum Peak Load Network Bandwidth Capacity (Mbps)	Monthly/Yearly Pricing (\$)	Other
100Mb/s VLAN	Within Service Area	100Mb/s	\$250/month	Public Entity Pricing*
1Gb/s VLAN	Within Service Area	400Mb/s	\$500/month	Public Entity Pricing*
Dark Fiber	Point-to-Point	Equipment limited	\$750/strand/mile per year	Public Entity Pricing*
Wholesale Internet Access	Within Service Area	50% of purchased data rate	\$25 per Mb/s per month	Public Entity or Qualified wholesaler pricing
Wholesale 100Mb/s VLAN	Within service Area	100Mb/s	\$300/month	Qualified Wholesaler Pricing
Wholesale 1Gb/s VLAN	Within Service Area	400Mb/s	\$600/month	Qualified Wholesaler Pricing

* These prices are for additional services beyond allocated public entity strands.

ATTACHMENT C – COMPETITOR TABLE – LAST MILE

Existing Last Mile Broadband Service Providers and Services Offered: Please complete a table describing the competing last mile providers’ broadband service offerings being advertised in each proposed funded service area (BIP applicants should complete this table for each census designated community within the proposed funded service area) . For each competitor, explain the following: a) technology; b) service tiers; c) advertised speeds for residential and business; d) pricing. Include any other comments to explain your findings, if necessary.

DATA Defined Pathway								
Service Area	Last Mile Services Provider	Technology Platform	Service Tier	Advertised Residential Offering		Advertised Business Offering		Other Comments
				Downstream Speed (Mbps)	Price	Downstream Speed (Mbps)	Price	
Service Area 1/ Census community 1	Provider A	DSL	Entry Level Plan	1Mb/s	\$19.99	3.0Mb/s	\$79.99	Verizon DSL
			Highest Speed Plan	7.1Mb/s	\$42.99	7.1Mb/s	\$199.99	
			Other Plans (e.g., Mid-Tier Plan)	3.0Mb/s	\$29.99	1.5Mb/s T1	\$550.00	T1 price approximate based on distance
	Provider B	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
Service Area 2/ Census community 2	Provider A	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
	Provider B	None						

DATA Defined Pathway								
Service Area	Last Mile Services Provider	Technology Platform	Service Tier	Advertised Residential Offering		Advertised Business Offering		Other Comments
				Downstream Speed (Mbps)	Price	Downstream Speed (Mbps)	Price	
Service Area 3/ Census community 3	Provider A	DSL	Entry Level Plan	1Mb/s	\$19.99	3.0Mb/s	\$79.99	Verizon DSL
			Highest Speed Plan	7.1Mb/s	\$42.99	7.1Mb/s	\$199.99	
			Other Plans (e.g., Mid-Tier Plan)	3.0Mb/s	\$29.99	1.5Mb/s T1	\$550.00	T1 price approximate based on distance
	Provider B	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
Service Area 4/ Census community 4	Provider A	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
	Provider B	None						
Service Area 5/ Census community 5	Provider A							Per Illinois Broadband Deployment Map
								No providers listed
	Provider B							
Service Area 6/ Census community 6	Provider A	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
	Provider B	None						

DATA Defined Pathway								
Service Area	Last Mile Services Provider	Technology Platform	Service Tier	Advertised Residential Offering		Advertised Business Offering		Other Comments
				Downstream Speed (Mbps)	Price	Downstream Speed (Mbps)	Price	
Service Area 7/ Census community 7	Provider A	DSL	Entry Level Plan	1Mb/s	\$19.99	3.0Mb/s	\$79.99	Verizon DSL
			Highest Speed Plan	7.1Mb/s	\$42.99	7.1Mb/s	\$199.99	
			Other Plans (e.g., Mid-Tier Plan)	3.0Mb/s	\$29.99	1.5Mb/s T1	\$550.00	T1 price approximate based on distance
	Provider B	Cable Modem	Entry Level Plan	1Mb/s	\$24.95	6Mb/s	\$59.95	Residential requires bundle
			Highest Speed Plan	25Mb/s	\$99.95	16Mb/s	\$89.95	Residential requires bundle
			Other Plans (e.g., Mid-Tier Plan)	7.5Mb/s	\$42.95			Available stand-alone
Service Area 4/ Census community 4	Provider A	Wireless	Entry Level Plan	128Kb/s	\$49.98	1.5Mb/s	\$99	
			Highest Speed Plan	768Kb/s	\$89.98	6Mb/s	\$778	
			Other Plans (e.g., Mid-Tier Plan)	384Kb/s	\$69.98	3Mb/s	\$389	
	Provider B	None						
Service Area 5/ Census community 5	Provider A							Per Illinois Broadband
								Deployment Map
								No providers listed
	Provider B							
Service Area 6/ Census community 6	Provider A	DSL	Entry Level Plan	1Mb/s	\$19.99	3.0Mb/s	\$79.99	Verizon DSL
			Highest Speed Plan	7.1Mb/s	\$42.99	7.1Mb/s	\$199.99	
			Other Plans (e.g., Mid-Tier Plan)	3.0Mb/s	\$29.99	1.5Mb/s T1	\$550.00	T1 price approximate based on distance
	Provider B	Cable Modem	Entry Level Plan	1Mb/s	\$24.95	6Mb/s	\$59.95	Residential requires bundle
			Highest Speed Plan	25Mb/s	\$99.95	16Mb/s	\$89.95	Residential requires bundle
			Other Plans (e.g., Mid-Tier Plan)	7.5Mb/s	\$42.95			Available stand-alone

ATTACHMENT C – COMPETITOR TABLE – MIDDLE MILE

Existing Middle Mile Broadband Service Providers and Services Offered: Please complete a table describing the competing middle mile providers’ broadband service offerings being advertised in the last mile service areas associated with the proposed middle mile project. **For BIP**, please provide this information for each census designated community within each last mile service area. For each competitor, explain the following: a) technology; b) service tiers; c) point-to-point of the competitor’s service offering; d) speed; and e) pricing. Include any other comments to explain your findings if necessary.

DATA Defined Pathway							
Service Area	Middle Mile Services Provider	Technology Platform	Service Tier	Point-to-Point	Minimum Peak Load Network Bandwidth Capacity	Pricing	Other Comments
Service Area 1/ Census community 1	Provider A	T1	Entry Level Plan	1.5Mb/s	1.5Mb/s	~\$78 plus milage	
		DS3	Highest Speed Plan	45Mb/s	45Mb/s	\$450/month plus milage	
			Other Plans (e.g., Mid-Tier Plan)				
	Provider B		Entry Level Plan				
			Highest Speed Plan				
			Other Plans (e.g., Mid-Tier Plan)				
Service Area 2/ Census community 2	Provider A		Entry Level Plan				
			Highest Speed Plan				
			Other Plans (e.g., Mid-Tier Plan)				
	Provider B		Entry Level Plan				
			Highest Speed Plan				
			Other Plans (e.g., Mid-Tier Plan)				

26 – Cost per Household

The DATA project is listed as a middle mile project with 34,464 household in the immediate services within one mile of the fiber optic network. The middle mile project will support local ISP's that will have the ability to expand into a larger census area so the cost for this request will appear inflated. The total project cost is \$14,830,204.00 to create a 118 mile fiber optic network. The total cost per household is \$417.25

27 – Affordability

Currently in the defined DATA region, the only dark fiber resources available at a cost effective rate are in the City of DeKalb and the City of Sycamore. Currently dark fiber and Gigabit services are not available to any of the DATA participants in the underserved and unserved regions. Under the DeKalb County Government agreement with the public entities, the fiber maintenance will be shared among the DATA members. The estimated cost for each member will be less than \$5,500 per year per facility and is anticipated to be less as more members join the network. This is effectively unlimited bandwidth for DATA participants at the price point of T-1 services in the region. Since the end point connects into the Northern Illinois University terabit POP all public entities can choose to use services through NIU or local providers. This POP services public entities to obtain not-for-profit regional transport services and ISP services at costs less than 75% of the commercial ISP services.

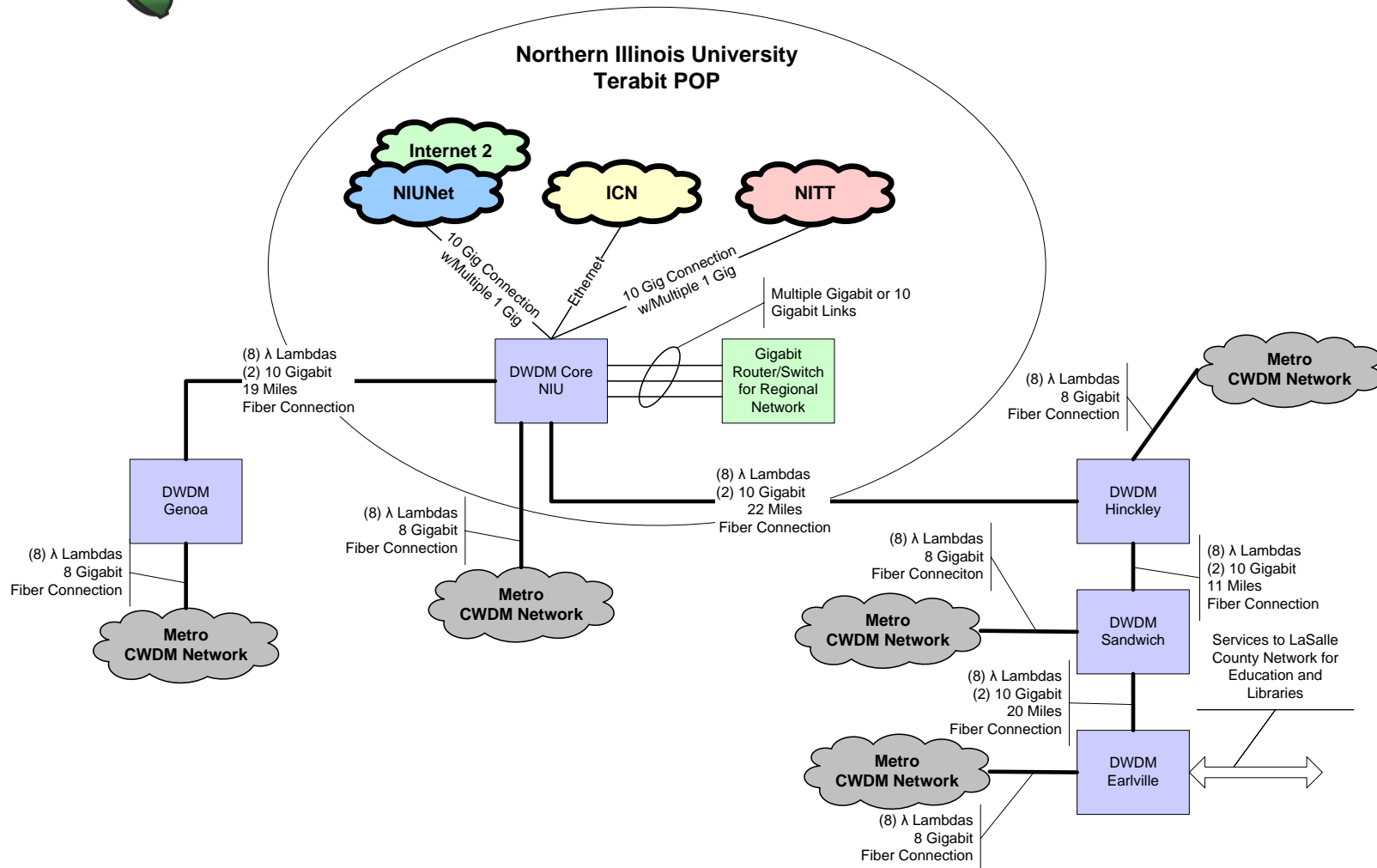
DeKalb Fiber Optic, LLC (DFO) through existing public/private relationships (i.e. Illinois Municipal Broadband Communications Association (IMBCA)), has demonstrated a reduction in cost for access in the City of DeKalb and City of Sycamore area. DFO current retail rates for customers, within reasonable distance of its existing fiber path, are 50-65% less than other enterprise class services. In reference to “Attachment B”, these rates reflect over 60% savings with respect to wholesale rate to qualified wholesalers of broadband services. The proposed DATA network represents a new trend in broadband services where broadband speeds are defined terms of application requirements rather than available conventional telecommunications options. By utilizing dark fiber, participants can budget for the equipment speed that satisfies their current needs, secure in the knowledge that should those needs increase, they only need to upgrade their endpoint equipment.

30 – Network Diagram

Figure 1



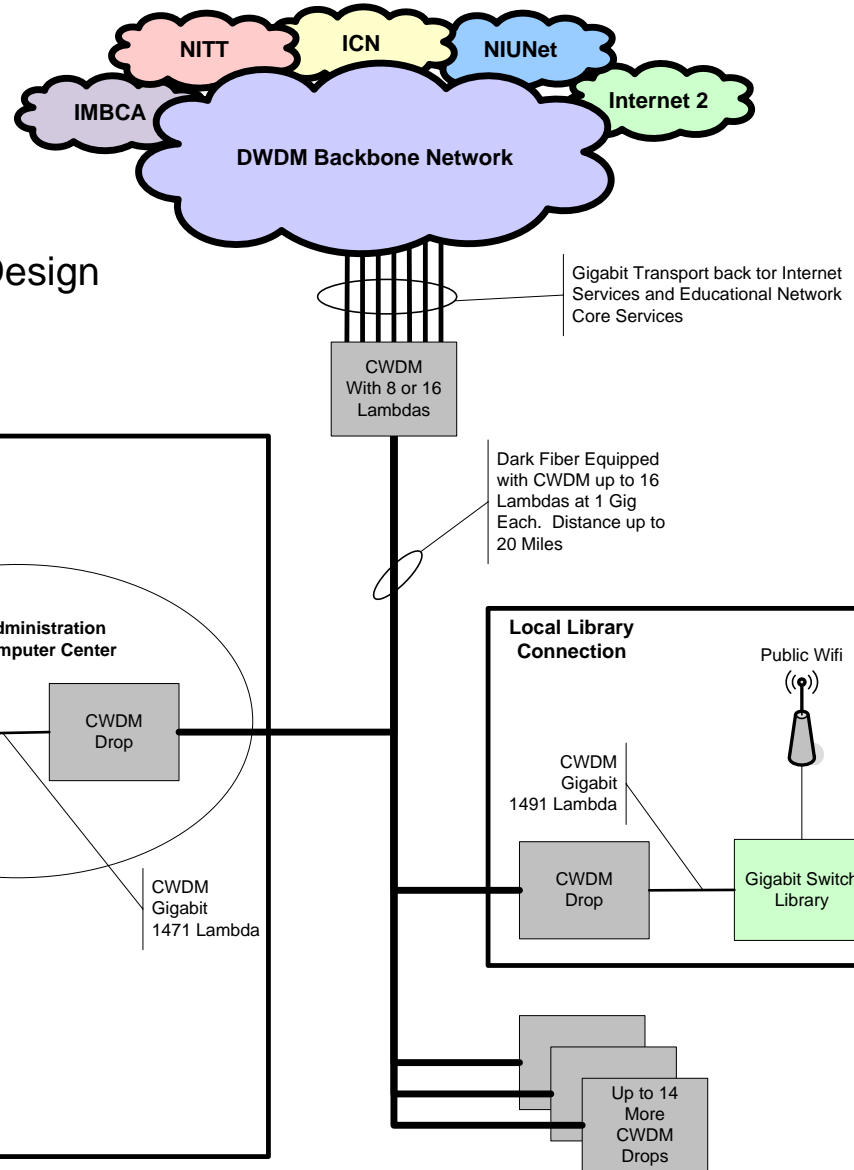
Education and Library Backbone Network Design



30 – Network Diagram

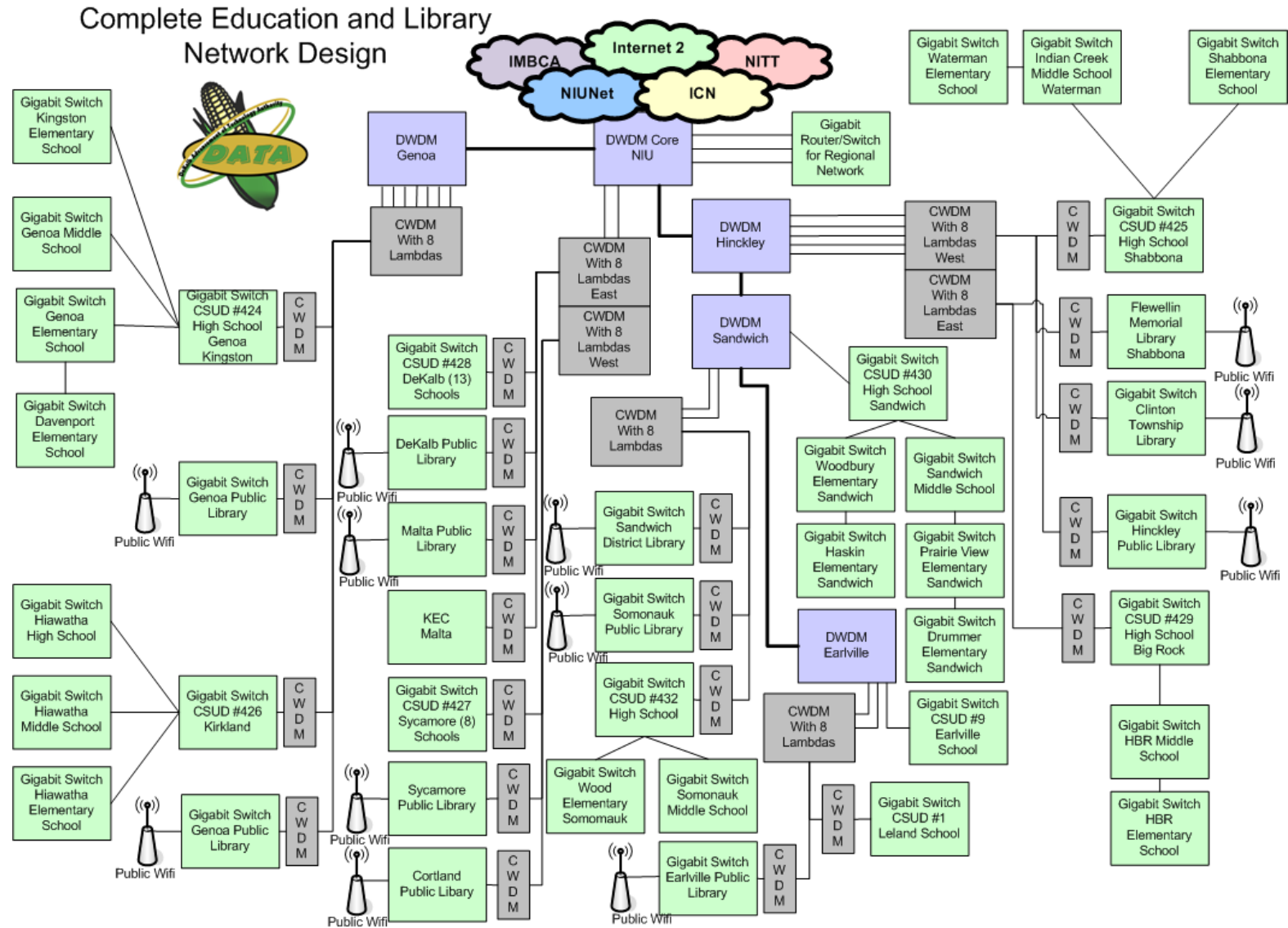


Figure 2



30 – Network Diagram

Figure 3

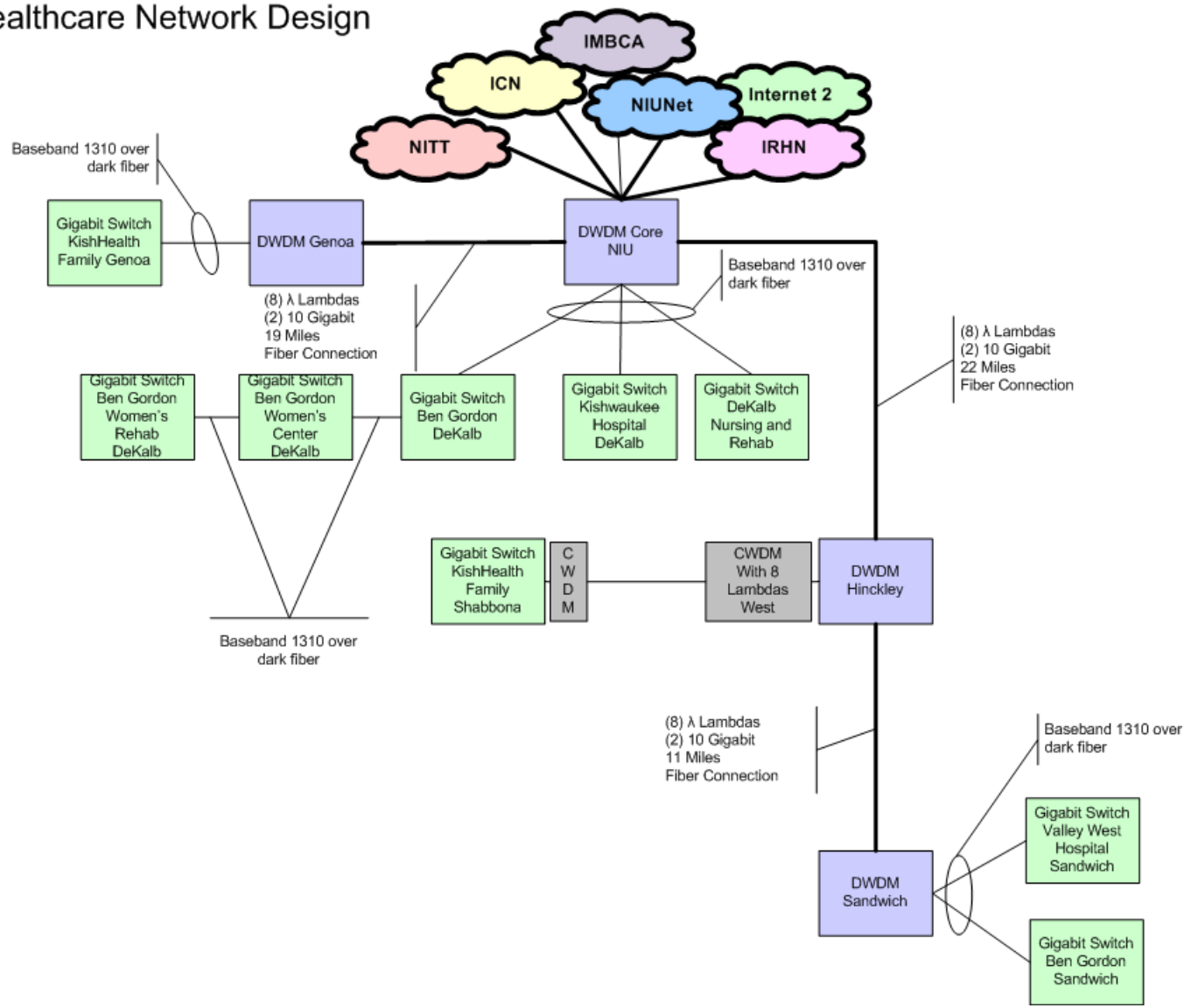


30 – Network Diagram

Figure 4



Healthcare Network Design

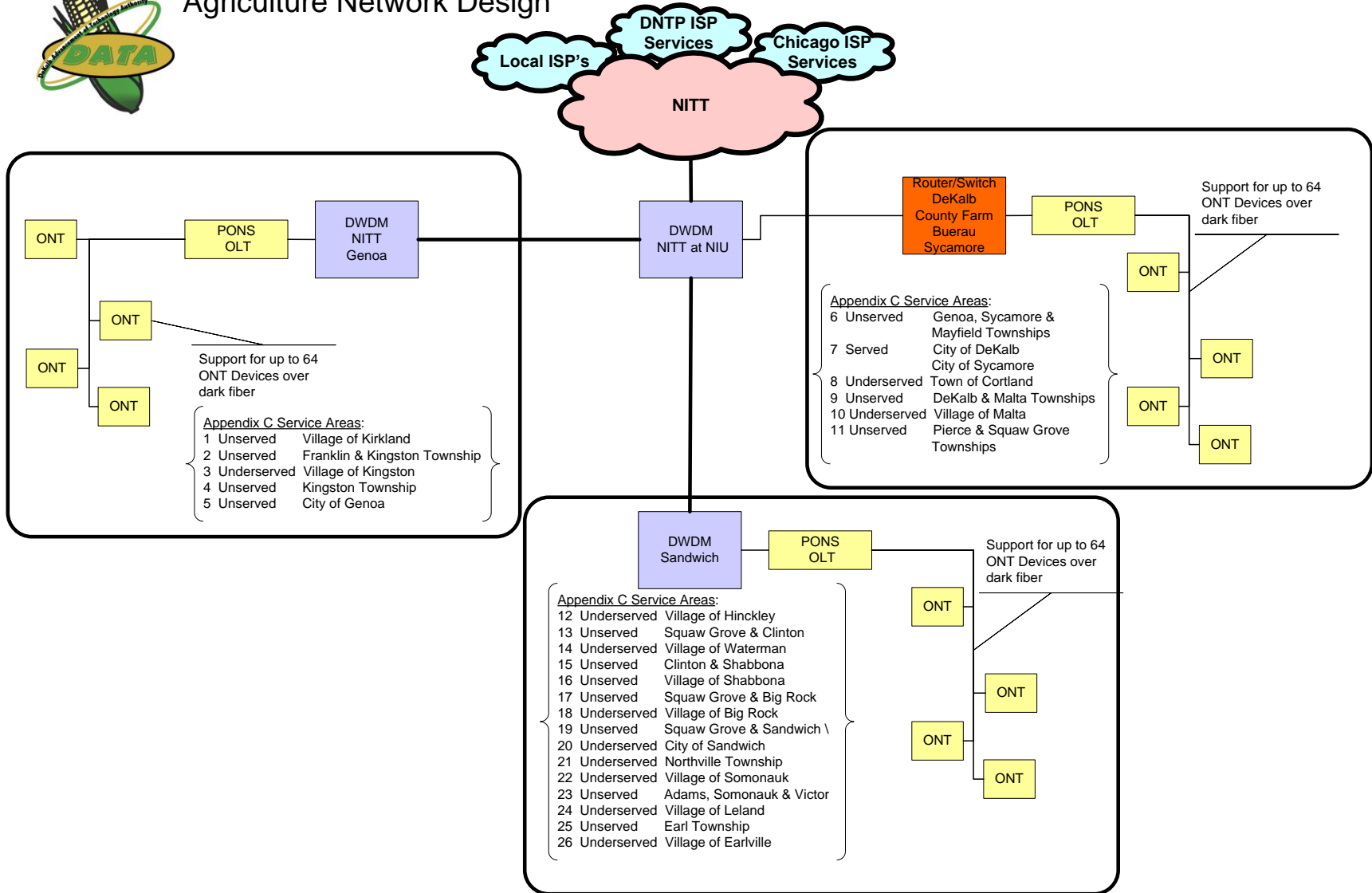


30 – Network Diagram

Figure 5



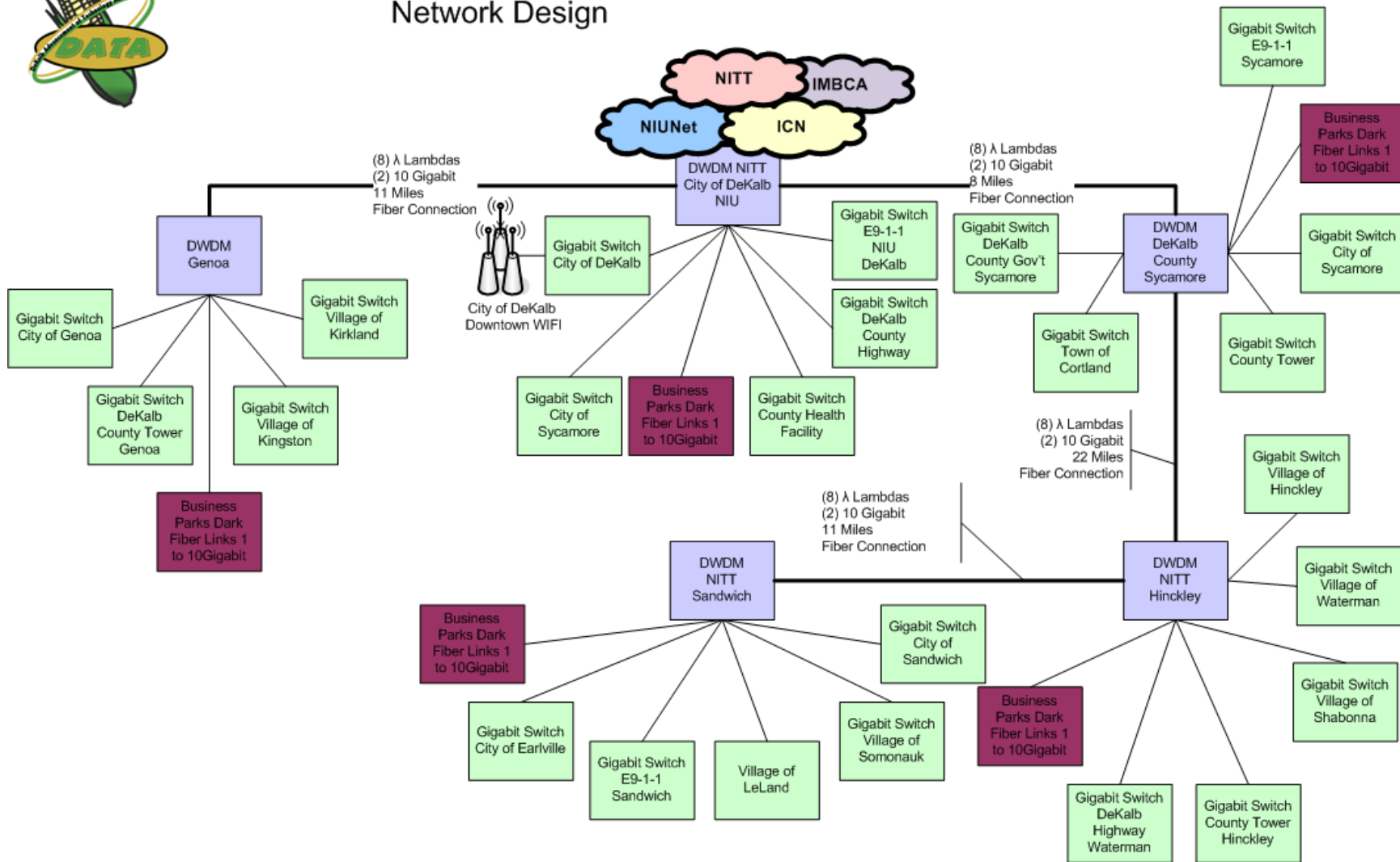
Agriculture Network Design



30 – Network Diagram

Figure 6

Local Government and Emergency Services Network Design

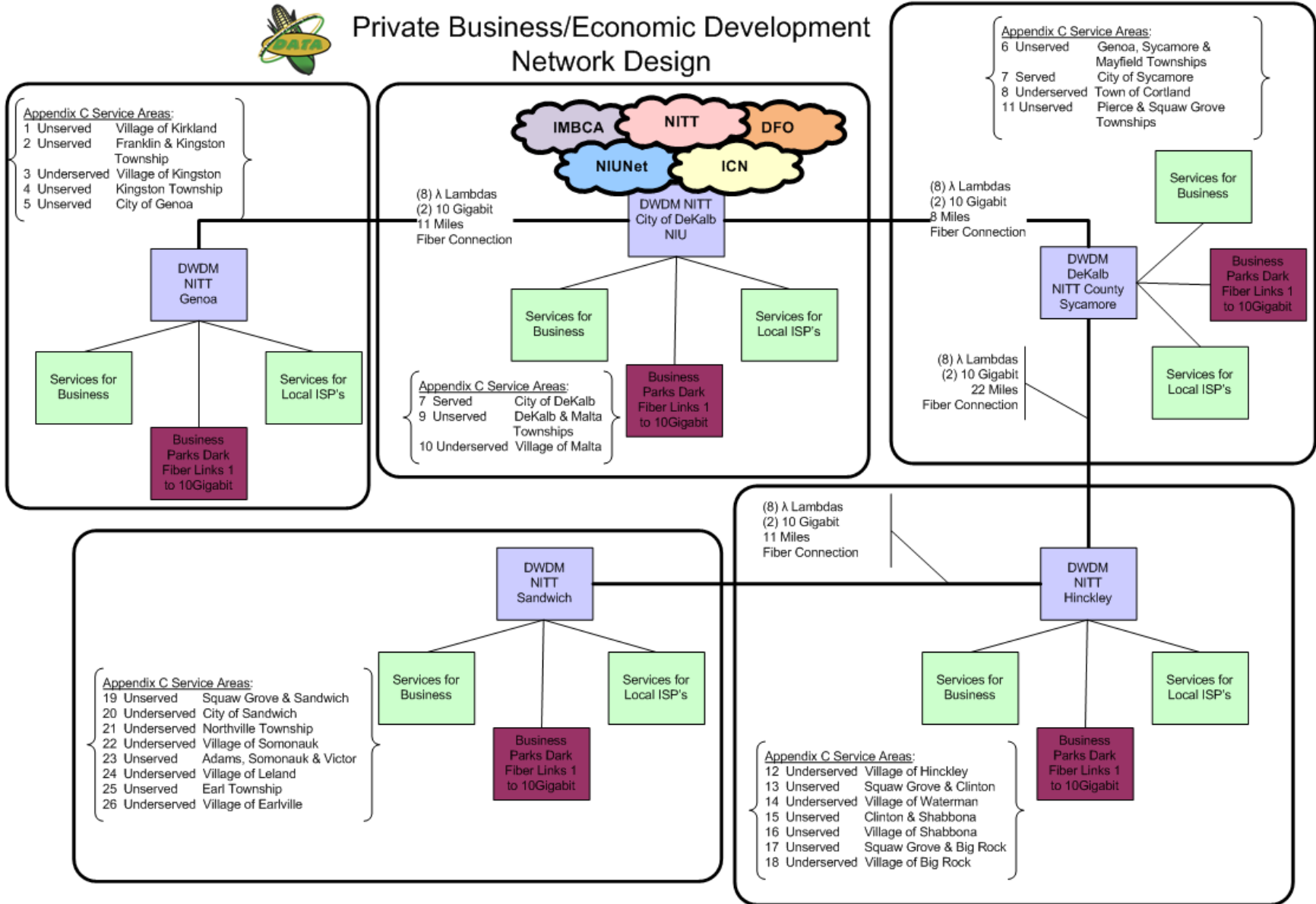


30 – Network Diagram

Figure 7



Private Business/Economic Development Network Design



**Broadband Infrastructure Application Submission
to RUS (BIP) and NTIA (BTOP)**

**Network Design and Implementation Plan Certification (to be complete for projects requesting
more than \$1 million in federal assistance)**

**U.S. Department of Agriculture and U.S. Department of Commerce
BIP and BTOP Program**

We the undersigned, certify that the proposed broadband system will work as described in the System Design and Network Diagram sections, and can deliver the proposed services outlined in the Service Offerings Section. Moreover, the system, as designed, can meet the proposed build-out timeframe based on the resources designated in Project Viability Section, and will be substantially complete in two years, and complete within three years.

August 11, 2009
(Date)

Ruth Anne Tobias
(Authorized Representative's Signature)

Ruth Anne Tobias
Name:

County Board Chairman
Title:

August 12, 2009
(Date)

Joel C. Maurer
(Certifying Engineer's Signature)

JOEL C. MAURER
Name:

DEKALB CITY ENGINEER
Title:

DEKALB ADVANCEMENT OF TECHNOLOGY AUTHORITY (DATA)

ATTACHMENT E – PROJECT PLAN (KEY PHASES AND MILESTONES TO DEMONSTRATE DEGREE OF COMPLETION)

- Use the following table to list the major network build-out phases and milestones that can demonstrate that your entire project will be substantially complete by the end of Year 2 and fully complete by the end of Year 3. This is to be done at the aggregate level (combining all proposed funded service areas.)
- Indicate how the milestones listed below will demonstrate these completion objectives. The applicant should consider such project areas as: a) network design; b) securing all relevant licenses and agreements; c) site preparation; d) equipment procurement; e) inside plant deployment; f) outside plant deployment; g) equipment deployment; h) network testing; i) network complete and operational. The applicant may provide any other milestones that it believes showcase progress.
- Project inception (Year 0) starts at the date when the applicant receives notice that the project has been approved for funding.
- In the table, provide any information (e.g., facts, analysis) to: a) demonstrate the reasonableness of these milestones; b) substantiate the ability to reach the milestones by the quarters indicated.

On a separate sheet, describe the key challenges, if any, to a timely completion of the project, including any applicable mitigation

Time Period	Quarter	List All Relevant Milestones	Support for Reasonableness/Data Points
Year 0 Q4-2009	-	<ul style="list-style-type: none"> • Identify final draft fiber route • Execute final agreement with DeKalb Fiber Optic, LLC • Review professional engineering firm plans to ensure final plans match draft route and address any issues. • Place initial Duct Order and vault orders* • Complete acquisition of Right-of-Way agreements with municipalities 	<ul style="list-style-type: none"> • Previous experience • Draft framework agreement already in place.
Year 1	Qtr. 1	<ul style="list-style-type: none"> • Commence directional boring for north road crossings* • Place initial fiber optic cable order* 	<ul style="list-style-type: none"> • Previous experience, weather limits
	Qtr. 2	<ul style="list-style-type: none"> • Place order for equipment • Continue Duct Placement (boring), City streets and customer drops* • Begin Duct Placement (plowing). Minimum 2000' per day required plow rate, two plow crews* • Install and terminate drop fiber for north customers* • Install in-town fiber for intra-town connections* 	<ul style="list-style-type: none"> • Past Fiber Network Experience • Total quantity of plowed duct • Light school buildings for intra-district communication before start of school year
	Qtr. 3	<ul style="list-style-type: none"> • Splice intra-town fiber into drops* • Test all intra-town fiber connections* • Continue Duct Placement (boring) and begin south road crossings* • Continue Duct Placement (Plowing) on south route* 	<ul style="list-style-type: none"> • Past Fiber Network Experience • Minimum required to complete north leg by Q4 • Past Knowledge of plowing capability • Experience installing previous fiber plant

Attachment E Project Plan and Build Out Schedule.doc

Items marked by * Indicate DeKalb Fiber Optic, LLC Tasks

		<ul style="list-style-type: none"> • Install rural fiber from North side of Sycamore to Kirkland (10 days)* 	
	Qtr. 4	<ul style="list-style-type: none"> • Splicing of fiber in North route* • Testing and turn-up of north route equipment • Continue Duct Placement (boring) on south route* • Continue Duct Placement (Plowing) until frost sets in* 	<ul style="list-style-type: none"> • Past Fiber Network Experience • Segmented turn-up to maximize earliest availability of fiber • Provide for fiber transition over Christmas break
Year 2	Qtr. 1	<ul style="list-style-type: none"> • Continue Duct Placement (boring) customer drops on south route* • Install and terminate drop fiber for south customers* 	<ul style="list-style-type: none"> • Past Fiber Network Experience
	Qtr. 2	<ul style="list-style-type: none"> • Complete Duct Placement (boring) City Streets* • Complete Duct Placement (Plowing)* • Install fiber remaining fiber for south route* 	<ul style="list-style-type: none"> • Past Fiber Network Experience
	Qtr. 3	<ul style="list-style-type: none"> • Splicing of fiber to complete south route* • Testing and turn-up of south-route equipment • Final network documentation* • Punch list items 	<ul style="list-style-type: none"> • Past project experience
	Qtr. 4	<ul style="list-style-type: none"> • Verification of completed punch list • Final Acceptance 	<ul style="list-style-type: none"> • Past Fiber Network Experience
Year 3	Qtr. 1	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •
	Qtr. 2	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •
	Qtr. 3	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •
	Qtr. 4	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •

ATTACHMENT E (CONTINUED) – BUILD-OUT TIMELINE

Complete the following schedule for each proposed funded service area (or, if a middle mile project, for each last mile service area) to indicate the planned build-out in terms of: 1) the requested infrastructure funds; and 2) the entities passed. Entities passed include households, businesses, and "strategic institutions" comprised of critical community facilities, community anchor institutions, and public safety entities. In addition, please complete a separate schedule that aggregates all projected broadband subscribers within the proposed funded service area (or if a middle mile project, for each last mile service area). For BIP only, please include this information for the non-funded service areas as well.

Service Area DATA	DATA Total Dollars \$ 14 Million (M)																			
	YEAR 0	YEAR 1				YEAR 2				YEAR 3				YEAR 4				YEAR 5		
		Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3
Infrastructure Funds																				
Infrastructure Funds Advanced (estimate)	\$1.5M	\$1.3M	\$2.5M	\$2.5M	\$2.0M	\$1.3M	\$2.1M	\$0.8M												
Percentage of Total Funds	11%	20%	38%	56%	70%	79%	94%	100%												
Entities Passed & %																				
Households																				
Percentage of Total Households																				
Businesses	55	55	55	64	64	64	68	77												
Percentage of Total Businesses																				
Strategic Institutions (Comm. Anchor, Public Safety, etc)	41	41	41	48	59	59	76	111												
Percentage of Total Institutions	37%	37%	43%	53%	53%	53%	68%	100%												

37 - Management Team Resumes

Herb Kuryliw, Chief Network Architect for Northern Illinois University (NIU), is responsible for the design and build out of a state of the art regional fiber optic network used for research advancement, healthcare, governmental services, education and economic development. His continued involvement in the design and build of a regional research network named NIUNet is rapidly expanding into other communities throughout Northern Illinois. His responsibilities include the development of strategic partnerships to reduce costs of network infrastructures and promote the design of advanced networks in the Northern Illinois region and the State of Illinois. In addition to his technical responsibilities, he is also a facilitator with NIU working with research administration to develop applications that require high-speed Internet 1 & 2 network access.

Over the past five years his involvement with writing technical design specifications for core backbone networks utilizing fiber optical cabling over large regional areas within the State of Illinois includes:

Northern Illinois Technology Triangle (NITT)

- Initiated concept idea for regional networks for the City of Rochelle in 2004 and presented to the Greater Rochelle Economic Development Committee (GREDCO) to create a partnership with NIU with the develop a technology plan for the region.
- Consulted with GREDCO for the implementation of a fiber optic network along the I-39 corridor between Rochelle and Rockford in Illinois.
- Planned, designed and created, with the City of Rochelle, the not-for-profit network provider currently called the NITT.
- As part of the NITT Technical Committee, designed a state of the art DWDM based-network with over 175 miles of fiber.
- Organized and presented at technical sessions reviewing technology options for the NITT network.
- Created a weighted evaluation approach for the NITT management that was designed to collect information on relevant technology best suited to meet the needs of the region for high speed networks.
- Wrote an RFP for the desired DWDM technology approach. Provided the technical leadership to organize evaluations of vendor's proposals.
- Submitted recommendation for network design to the board of the NITT.

TriLightNet Health Network (Swedish American & FHN Hospitals)

- Consulted with TriRiver Partners on best design to use for a Medical Network that included fiber optical networking to link the hospitals in Rockford and Freeport in Illinois.
- Reviewed and assisted in optical networking equipment design and selection process.

37 - Management Team Resumes

- Facilitated fiber optic infrastructure, fiber exchange and services agreements with Northern Illinois University. This provided the approach to connectivity across northwest Illinois with access to Internet bandwidth from downtown Chicago for Internet 1 & 2.
- Consulting with TriLightNet on creating partnerships in networking for the medical, education, government and private networks.

Illinois Municipal Broadband Communications Association (IMBCA)

The IMBCA provides fiber connectivity between municipal organizations along I-88 from Oak Brook to Rock Falls in Illinois. Herb was instrumental in the creation and planning of this network. Some of his accomplishments include:

- Initiated partnership with several cities along the I-88 corridor for the development of a fiber optical network.
- Designed plans for the implementation of 15 miles of lateral fiber optic connections to utilize the Illinois Tollroad Authority fiber.
- Assisted in the development of a network plan for the IMBCA that is used between four different cities.
- He currently serves as one of the officers for the IMBCA organization.

Mr. Kuryliw has initiated and implemented the concept for building metro fiber networks to connect into core networks throughout local and regional areas. Included are projects completed or in process that he has designed a plan for:

- Northwest Municipal Broadband Authority (NMBA) that consists of two villages, a city, and large school district that combined form a sharing agreement utilizing a CWDM network over 20 miles of fiber.
- The DeKalb Advancement of Technology Authority (DATA) that is a multi-county network that will implement over 100 miles of fiber to be shared with schools, local government, libraries, hospitals, private companies and farmers.
- DeKalb School District 428 fiber optical networks throughout the City of DeKalb and include the Village of Malta and the Town of Cortland.
- Sycamore School District 427 fiber optical network throughout the City of Sycamore.

Mr. Kuryliw has over twenty five years of technical, managerial, and administrative experience in communication networks at Northern Illinois University.

- He designed and installed the first routed backbone for Northern Illinois University and expanded it to support over 12,000 concurrent users with a multi-gigabit backbone.
- His background includes knowledge of the Nortel SL-100 and he helped in the development of the first dialable wideband service using H.320 protocols.

37 - Management Team Resumes

- He assisted in the development and testing of an early ADSL product with Nortel that later became a product known as the 1-Meg Modem.

Professional Activities:

- Northern Illinois Technology Triangle Technical Committee, 2007 to Present
- Advanced Engineering Task Force for the Illinois Century Network, 2006 to Present
- Governors Broadband Deployment Council, Council Member, 2005 to Present.
- Illinois Municipal Broadband Communications Association (IMBCA), Board of Directors, 2004 to Present, Secretary.
- Internet 2 Technical Representative for Northern Illinois University, 2004 to Present.
- DeKalb Community School District Technology Committees, Technical Advisor, 1996 to 2008.

Rusty Winchel, Senior Consultant and Research Associate for Northern Illinois University, has worked with a broad range of voice, data and video network technologies, designing and implementing technical solutions, managing personnel and resources and delivering exceptional systems. Rusty's skills and expertise cover a broad array of telecommunications and data technologies including Voice over IP (VoIP), circuit switched voice, and high-speed data transmission and distribution over fiber, copper and wireless systems. His experience includes the design and implementation of solutions to fully support applications for the broadband and CATV industries, and business and educational environments.

- Motorola-Broadband Communications Sector, Sales Support Manager. Responsible for the Systems Engineering and Sales Support Team for the IP Network Services (IPNS) Group, helping to establish high-speed data, cable modem technology, VoIP and circuit switched voice applications on hybrid-fiber-coax networks worldwide.
- Pioneer-Standard Electronics, Network Consultant. Established a network services business group providing voice, video and data systems network design and integration services.
- Digital Equipment Corporation, Network Integration Consultant. Provided network transmission and distribution planning, design and integration services across fiber, wireless and copper technologies for national and international business customers.
- US Sprint, Field Engineering Manager. Implemented and managed high-density fiber optic installation, test and operations, circuit switched and video microwave transmission systems, analog and digital switch and transmission system installation and testing.

Recent Projects

South Suburban Mayor's and Manager's Association – Broadband Research Project:

- Led project research to document and quantify current broadband connectivity solutions use in the 42 constituent communities

37 - Management Team Resumes

- Documented current service provider capabilities, services and cost structures in the SSMMA Region
- Conducted interviews with over 300 individual community leaders, government and elected officials, school superintendents, and business and Industry IT department management
- Wrote project report documenting broadband needs and business planning options for over 400 individual sites.

Village of Hanover Park

- Established technology planning process for the Village
- Designed fiber and wireless network to meet Village stated requirements
- Wrote and administered vendor RFP process in support of Village management
- Monitored implementation, examined installation and test results and made recommendations for acceptance procedures
- Provided ongoing technology support for Village to address specific needs and issues

Freeport Public Library

- Gathered organizational needs for Library facility and individual departments to develop surveillance master plan for the Library
- Developed preliminary design and budgetary costs for approval of the Library Board
- Developed vendor RFP and managed RFP process.
- Monitored implementation, examined installation and test results and made recommendations for acceptance procedures

City of Sullivan

- Established technology planning process for the Village
- Designed fiber and wireless network to meet Village broadband system requirements
- Wrote and administered vendor RFP process in support of Village management
- Established cooperative agreement with County government and with local ISP company
- Provided ongoing technology support for Village to address specific needs and issues

Village of Glendale Heights

- Established technology planning process for the Village
- Designed fiber and wireless network to meet Village stated requirements
- Wrote and administered vendor RFP process in support of Village management
- Established cooperative agreement with local ISP organizations and with national wireless service provider

37 - Management Team Resumes

Mr. Winchel earned a BS in Communications from the University of Wisconsin, Platteville.

Roger Swenson, Director of Technology for the Broadband Development Group, is responsible for research and design of high-speed voice, video and data networks. His experience includes the design and implementation of wireless and fiber optic networks supporting connectivity in metropolitan areas. He also has experience with the procurement and implementation of IP video surveillance network and associated analytics used to monitor major metropolitan communities.

Some of his past accomplishments include:

Design and implementation of Caterpillar Corporation facilities throughout North and South America using baseband copper, CATV and fiber optic networking technologies; Designed and implemented the first two data networks throughout O'Hare International Airport; and one of the strategists for the Chicago's current citywide fiber optic network.

Some recent projects include:

City of Chicago

The procurement of a video surveillance system with 2000+ IP based surveillance cameras.

- Performed a survey of the existing analog system. Determined the existing approach would not scale to cover the entire City of Chicago.
- Identified IP based surveillance equipment that could be integrated into a system to meet the needs of Chicago. This included software providers, network equipment, servers and storage systems, and existing city resources that could provide power and security.
- Wrote the technical sections of the RFP that documented the existing resources of the city and outlined the needs for surveillance for the city with links to other agencies and private property owners.
- Developed the RFP evaluation criteria. Assisted staff with the technical evaluation of the RFPs reducing the responses in three steps down to three vendors.
- Provided technical support for staff during the final selection process.

NIUnet

Mr. Swenson provides the interface to the user community for the NIUnet system. Some of his tasks include:

- Work with adjacent municipal, non-profit and health care organizations that are interested in participating in the NIUnet system.
- Provide analysis for the business case for each end user looking at connection strategies, such as fiber optic or wireless links, anticipated cost reductions and new applications such as video conferencing, distance learning, Internet 1 & 2 access, disaster planning and redundancy.
- Assist the user community with the procurement of a lateral connection to the local NIU TeraPOP. This involves analyzing the path, determining Right-of-Way access, identifying existing resources or partnerships, obtaining permits from a range of local,

37 - Management Team Resumes

state and federal organizations, writing and administrating the procurement process, and providing project management for the implementation process.

Village of Hoffman Estates

The Village has completed the installation of an 800 Mbps, full duplex, wireless network between their water towers and adjacent fire stations. This project is a hybrid fiber optic and wireless network that connects the existing Village fiber optic network with the remote fire stations to support IP-based voice, video and data. During this project Mr. Swenson was responsible for:

- Provide analysis for the business case looking at connection strategies, including both fiber optic and wireless links, developing cost models and assessing ability of the system to support new applications such as video conferencing, distance learning, Internet access, disaster planning and redundancy.
- Assist the staff with the procurement of the technology to link each of the facilities. This involves analyzing the path, determining Right-of-Way access, identifying existing resources or partnerships, obtaining permits from a range of local, state and federal organizations, writing the RFP, and analyzing vendor responses. Performed project management during the implementation process.

Community Consolidated School District 300

CCSD300 has worked with NIU to link their facilities and expand their access to the internet. This is a continuing project that is being built in a phase-by-phase approach. Some of Mr. Swenson's responsibilities during the recent phases include:

- Provided analysis for the business case for the School District looking at connection strategies, such as fiber optic or wireless links, anticipated cost reductions and new applications such as video conferencing, distance learning, Internet 1 & 2 access, disaster planning and redundancy.
- Assist the School District with the procurement of a lateral connection to the local NIU TeraPOP. This involves analyzing the path, determining Right-of-Way access, identifying existing resources or partnerships, obtaining permits from a range of local, state and federal organizations, writing and administrating the procurement process, and providing project management for the implementation process.
- Assisted the School District with the leasing of fiber along the Illinois Tollway to link Hampshire High School with the NIU TeraPOP and the School District Administration building.
- Working jointly with the underground contractor, negotiated permission to use the Right-of-Way area along Route 20 from the Illinois Department of Transportation, IDOT.
- Managed the implementation of the fiber optic link, splicing process and connection of the link at the NIU TeraPOP.

City of Rockford

Mr. Swenson worked with the City on two projects; the procurement of the IP based video surveillance system with mesh wireless camera support and the expansion of the fiber optic network, working with Herb Kuryliw, throughout ten miles of the city. Some of the tasks performed during these projects included:

37 - Management Team Resumes

- Performed the evaluation of surveillance software, mesh and backhaul wireless, and surveillance camera requirements.
- Performed user interviews to determine customer requirements, both technical and non-technical, that are required for surveillance system. The same tasks were performed for the extension of NIUNet within the Rockford community of users that included schools, universities, governments, health care organizations and non-profits.
- Documented user's requirements and developed technology requirements for the procurement documents.
- Developed scoring and review procedures for the procurement process.

Roger is also an Adjunct teaching at DeVry University and has taught at Northwestern University. He received a Bachelor's degree in Business from DePaul University and a Masters in Computer Science from the same institution.

Ray Elseth, Senior Consultant and Research Associate for Northern Illinois University, has extensive expertise in the selection, integration, and optimization of Information Technology solutions, and possesses particular strengths in systems integration and strategic technology planning. His exposure to both private and public sector environments and his active involvement with mainframe, midrange, and server-based computing gives him a unique perspective on technology directions. His professional experience includes 10 years as the senior technology manager for the second largest K-8 school district in Illinois where he was responsible for the establishment and ongoing enhancement of the infrastructure needed to grow that district to its present size of over 4000 workstations and 34 servers and a distributed telephone system supporting 23 sites. Prior to that he was an independent consultant working with Siemens Gammasonics, Abbott Laboratories, Sears Technology Services, and the Internal Revenue Service. Previously he spent 10 years as Manager, Information Systems and Services with Fiat-allis North America, providing mainframe-based technology support involving warehousing, distribution, and order entry. He has also held positions as Manager, Data Center with McGraw-Edison and Senior Systems Analyst with Gillette and Montgomery Wards. He has been a presenter at Comdex and PCExpo and was a technical editor on a major third-party Windows book. Additionally, he provides mapping and spatial analysis as projects require, having extensive experience with the ESRI Arcview product. Mr. Elseth attended Brown University and served as both an enlisted and a commissioned member of the United States Marine Corps.

Daniel W. Halverson, Vice President of DeKalb Fiber Optic, LLC (DFO) and CEO of TBC Net, Inc. (TBC) is responsible for day-to-day network design, deployment, and expansion for both companies. He founded TBC Net, Inc. as a sole proprietorship (TBC Consulting, Repair, & Resale) in 1989 as a computer consulting company providing customers with advanced and custom solutions for their business needs. Both companies have a history of firsts for the DeKalb area under his direction.

- After a year of planning, TBC launched the first commercial Internet Access solution available in DeKalb, Illinois in 1995.
- First company to provide local phone numbers for ISP access
 - Sycamore, 1997

37 - Management Team Resumes

- Genoa, 1997
- Kirkland, 1997
- Rochelle, 1997
- Maple Park, 1998
- Worked with libraries in Maple Park and Kirkland to provide free access in exchange for housing equipment (1997-2007)
- Became first ISP to provide DSL service to the DeKalb/Sycamore area (1997)
- Became first commercial ISP to have redundant pathways out of the DeKalb area (1997)

As bandwidth requirements have grown, Mr. Halverson has identified and executed many unique and cost effective ways to reduce costs while still meeting the bandwidth requirements of the area.

- 1995 – Identified 192K Frame-Relay circuit as most cost-effective way to start ISP Business
- 1996 – Identified low cost T1 access to Chicago for T1 speeds
- 1997 – Expanded access to two redundant providers and multiple T1's for speed and reliability
- 2003 – Identified low cost method to increase bandwidth via existing DS-3, reducing cost per Mb/s drastically
- 2005 – Formed DeKalb Fiber Optic, LLC to meet increasing bandwidth demand and increase connectivity for DeKalb/Sycamore area.

In 2005, Mr. Halverson along with his business partner formed DeKalb Fiber Optic, LLC to install and own a fiber optic cable path from the TBC Data center to the I-88 tollway where DFO interconnected with existing fiber on the tollway. With the knowledge gained from the initial construction project, Mr. Halverson has expanded the DFO fiber network to nearly forty miles of metro-fiber throughout the DeKalb/Sycamore area, increasing performance and reducing costs for customers throughout the area

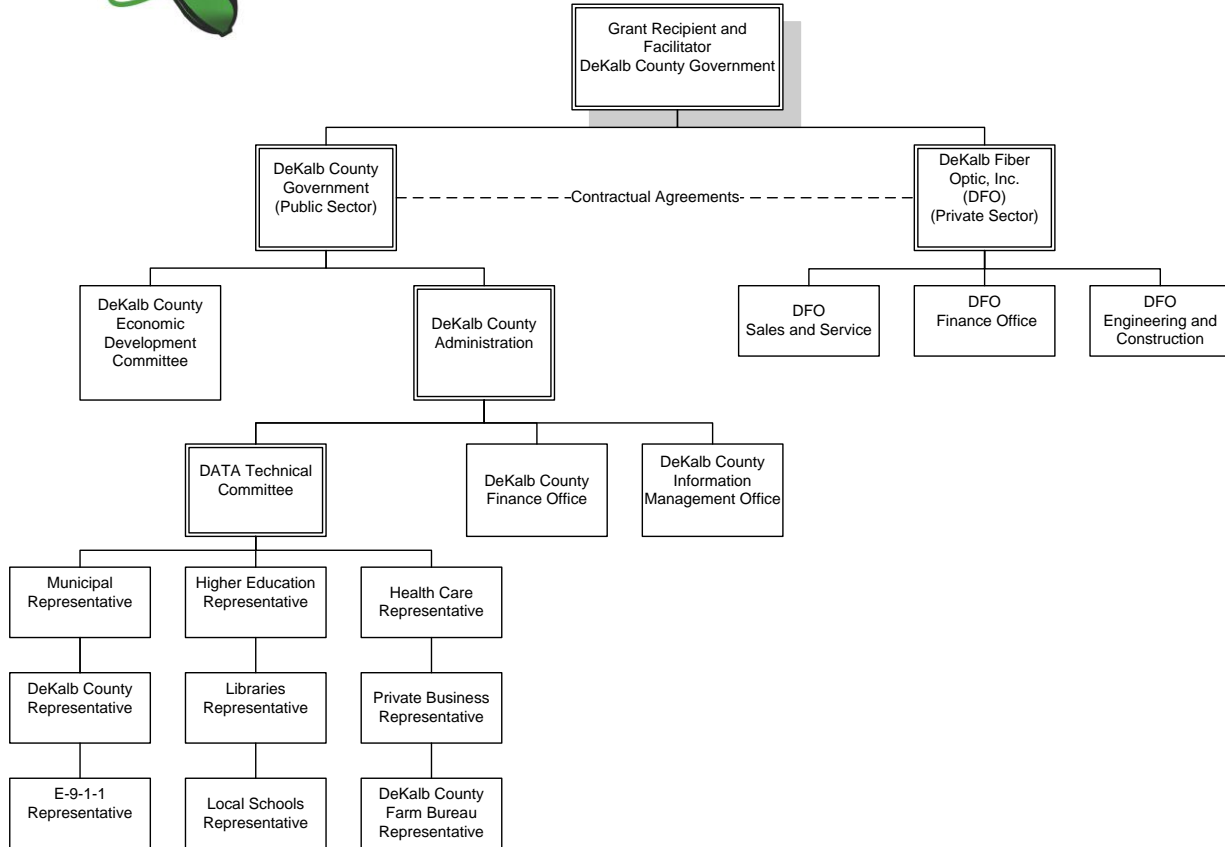
- 2005 – Entered into joint build agreement with Northern Illinois University for joint construction of a 3.5 mile fiber path connecting both entities to I-88
- 2005 – Entered into a public/private partnership with the Illinois Municipal Broadband Communications Association to jointly acquire access to fiber running along I-88
- 2006 – Constructed fiber build connecting DeKalb to downtown Sycamore
- 2007 – Constructed fiber build through long-term lease with the Sycamore School District, connecting all existing school buildings with dark fiber
- 2008 – Continued expanding fiber network, focusing on enterprise customers, healthcare providers, and manufacturing
- 2009 – Negotiated reduced wholesale bandwidth costs, allowing DFO to double broadband Internet speeds to all fiber customers with no increased charges.
- 2009 – Proposed large expansion of the existing DFO network in a public/private partnership with DeKalb County Government through the NTIA Broadband stimulus program

37 - Management Team Resumes

39 - Organizational Chart



DeKalb Advancement of Technology Authority (DATA)





**DEKALB COUNTY STATE'S ATTORNEY
JOHN FARRELL**

John Beardsley, Assistant State's Attorney
Victor Escarcida, Assistant State's Attorney
Jessica Finley, Assistant State's Attorney
Nicholas Gaeke, Assistant State's Attorney
Stephanie Klein, Assistant State's Attorney
Rachel McIntyre, Assistant State's Attorney
Catherine Monro, Assistant State's Attorney
Philip Montgomery, Assistant State's Attorney
Julie Trevarthen, Assistant State's Attorney
Stacey Wittman, Assistant State's Attorney
Randy Yedinak, Assistant State's Attorney

William Engerman, First Assistant

Jolene Dodson, Operations Manager

August 11, 2009

Administrator
Rural Utilities Service
U.S. Department of Agriculture
Washington, D.C. 20250-1500

Assistant Secretary
National Telecommunications and Information Administration
U.S. Department of Commerce
Washington, D.C. 20230

Re: Legal Opinion BTOP Grant application for DeKalb County Government DATA Network

Dear Sir:

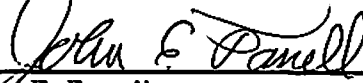
We are general counsel for DeKalb County Government, (the "Applicant.") In such capacity, we acted as counsel to the Applicant in connection with its ability to apply to the Broadband Technology Opportunities Program and in the review of the grant agreement as referenced in the Notice of Funds Availability.

We are of the opinion that:

- (a) the Applicant is a duly organized and existing legal entity under the laws of the State Illinois.
- (b) the Applicant has corporate power: (1) to execute and deliver the grant agreement, and (2) to perform all acts to be done by it under said agreement.
- (c) no legal proceedings have been instituted or are pending against the Applicant, the outcome of which would adversely affect the Applicant's ability to perform the duties under the grant agreement, and there are no

judgments against the Applicant which would adversely affect the Applicant's ability to perform the duties under the grant agreement.

Very truly yours,

A handwritten signature in cursive script, reading "John E. Farrell". The signature is written in black ink and is positioned above a horizontal line.

John E. Farrell
DeKalb County State's Attorney

41 - Governmental Key Partnerships

The primary constituent base for DATA originated with governmental institutions creating a broadband regional plan. DATA consists of (42) K-12 schools, (12) Municipalities, (2) Counties, E9-1-1, (6) Healthcare organizations, (5) clinics, (68) Library locations, a major University, a Community College and private business. An advising structure, the DATA Technical Committee, has been established to provide ongoing technical support for expansion, management and operations of the network. All of the governmental entities are working together to assure sustainable options for all interested partners and to utilize this network for the long term. These governmental entities also understand the importance to create a public/private relationship over a long term and provide an economic driver for technology. Working with the local economic development teams in the DeKalb County area, government and private business will partner together to promote the DATA network and sustain business and jobs while attracting new technology to the region. The public/private concept that the DATA organization brings to the region is a model for the development of an open network for future government and business.

DATA is partnering with Northern Illinois University (NIU) to implement and operate portions of the network. NIU is experience in the deployment and operations of large scale networks for a community of over 40,000 people. NIU has successfully provided technical guidance to several municipal and school fiber optic networks that have connect into NIUNet. NIU is a key partner in the DATA consortium providing expertise and knowledge to the area.

General Overall Budget For Joint Applications Only: Please complete the following table only if you are submitting a joint BIP/BTOP Application. Please use the grid on Project Budget Tab in the online system for the BIP budget and then complete the table below for BTOP.

Equipment Category	Grant Request	Equity	Debt	Bonds	Other Funding	Total
Network & Access Equipment (switching, routing, transport, access)	1,324,000				331,000	1,655,000
Outside Plant (cables, conduits, ducts, poles, towers, repeaters, etc.)	10,319,364				2,579,840	12,899,204
Buildings and Land – (new construction, improvements, renovations, lease)						
Customer Premise Equipment (modems, set-top boxes, inside wiring, etc.)						
Billing and Operational Support Systems (IT systems, software, etc.)						
Operating Equipment (vehicles, office equipment, other)						
Engineering/ Professional Services (engineering design, project management, consulting, etc.)	220,800				55,200	276,000
Testing (network elements, IT system elements, user devices, test generators, lab furnishings, servers/computers, etc.)						
Site Preparation						
Other						
Total Broadband System	11,864,164				2,966,040	14,830,204

DETAIL OF PROJECT COSTS

PLEASE COMPLETE THE TABLE BELOW FOR THE DIFFERENT CATEGORIES OF EQUIPMENT THAT WILL BE REQUIRED FOR COMPLETING THE PROJECT. EACH CATEGORY SHOULD BE BROKEN DOWN TO THE APPROPRIATE LEVEL FOR IDENTIFYING UNIT COST

SERVICE AREA or COMMON NETWORK FACILITIES:		Eligibility (Yes/No)	Unit Cost	No. of Units	Total Cost	Support of Reasonableness
NETWORK & ACCESS EQUIPMENT						
Switching						
Routing						
Transport						
Access						
Other						
OUTSIDE PLANT						
Cables						
Conduits						
Ducts						
Poles						
Towers						
Repeaters						

DETAIL OF PROJECT COSTS

SERVICE AREA or COMMON NETWORK FACILITIES:		Eligibility (Yes/No)	Unit Cost	No. of Units	Total Cost	Support of Reasonableness
NETWORK & ACCESS EQUIPMENT						
Other						
BUILDINGS						
New Construction						
Pre-Fab Huts						
Improvements & Renovation						
Other						
CUSTOMER PREMISE EQUIPMENT						
Modems						
Set Top Boxes						
Inside Wiring						
Other						
BILLING SUPPORT AND OPERATIONS SUPPORT SYSTEMS						
Billing Support Systems						
Customer Care Systems						
Other Support						

DETAIL OF PROJECT COSTS

SERVICE AREA or COMMON NETWORK FACILITIES:		Eligibility (Yes/No)	Unit Cost	No. of Units	Total Cost	Support of Reasonableness
OPERATING EQUIPMENT						
Vehicles						
Office Equipment/ Furniture						
Other						
PROFESSIONAL SERVICES						
Engineering Design						
Project Management						
Consulting						
Other						
TESTING						
Network Elements						
IT System Elements						
User Devices						
Test Generators						
Lab Furnishings						
Servers/ Computers						

DETAIL OF PROJECT COSTS

SERVICE AREA or COMMON NETWORK FACILITIES:		Eligibility (Yes/No)	Unit Cost	No. of Units	Total Cost	Support of Reasonableness
OTHER UPFRONT COSTS						
Site Preparation						
Other						

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Thirteen Months Ended
December 31, 2007

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS
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DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

DECEMBER 31, 2007

LEGISLATIVE

Ruth Ann Tobias, Chairman

Patricia S. Vary, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Kenneth Anderson

Larry A. Anderson

Jerry Augsburger

Sally DeFauw

Eileen Dubin

Vince R. Faivre

Julia L. Fauci

Julia Fullerton

John Gudmunson

Michael Haines

John Hulseberg

Patricia LaVigne

Howard J. Lyle

Jeffery L. Metzger, Sr.

Richard Osborne

Robert Rosemier

Roger Steimel

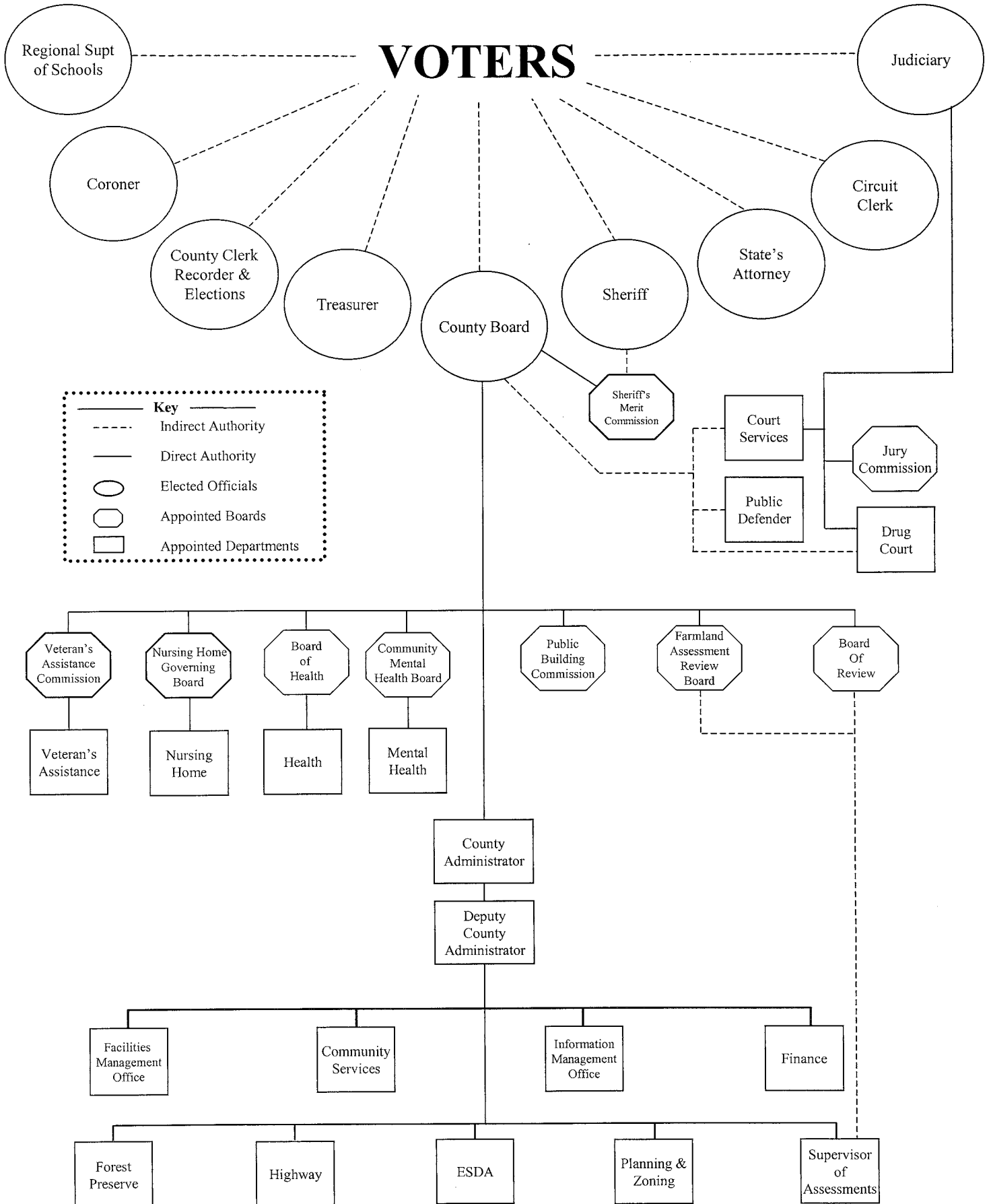
Paul Stoddard

Michael Stuckert, Sr

Anita Jo Turner

Stephen R. Walt

DeKalb County Government Organizational Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

DeKalb County Government
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
November 30, 2006

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Oliver S. Cox

President

Jeffrey R. Emer

Executive Director



DeKalb County Finance Office

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

April 1, 2008

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the thirteen months ended December 31, 2007, 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 the Management Discussion and Analysis.

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

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and roads, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general county government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the activities of both the Forest Preserve District and the Public Building Commission are included in the reporting entity. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the reporting entity. The aforementioned entities are separately governed taxing bodies and are not dependent on or controlled by DeKalb County.

PROFILE OF DEKALB COUNTY

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

Citizens of DeKalb County
April 1, 2008

In 1895 Northern Illinois State Normal School opened. Although the school has been renamed Northern Illinois University (NIU), it has grown to accommodate an annual enrollment of approximately 25,000 students and is the County's largest employer.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The population of DeKalb County in 2007 was 103,729. DeKalb County is rectangular in size, north/south dimension is 36 miles long and the east/west dimension is 18 miles wide. The County represents approximately 636 square miles (406,151 acres) and is comprised of 19 Townships. The County also has fourteen municipalities that are 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. The County Clerk and Recorder, Regional Superintendent of Schools, County Circuit Clerk, County Treasurer, County Sheriff, States Attorney, and Coroner are elected officials. The County Board appoints, among others, the County Administrator, Deputy County Administrator, Supervisor of Assessments, Director of Information Management, Forest Preserve Superintendent, County Engineer, Facilities Manager and the Community Services Director.

DeKalb County Government provides a full range of services. Those services include Police, Highways and Streets, Planning and Zoning, Code Enforcement, Cultural and Recreation, Health, Nursing and Rehabilitation, Financial and General Administrative.

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

Of the 2006 equalized assessed valuation (EAV) of \$1,886,297,529, 70% is residential, 21% is commercial/industrial and 9% farm. The County continues to actively pursue economic development with the goal of broadening and diversifying the long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. While the County had previously completed a multi-year project of building and upgrading most of Peace Road, in 2007 the County completed a large project on Peace Road from Rt. 64 to Wirsing Road. The County also resurfaced 4.45 miles of Genoa Road. The Suydam Road bridge, the Chicago Road bridge, and the Shabbona Road bridge were all replaced by the Highway Department during 2007. Traffic signals were also placed at two intersections of Peace Road at Puri Drive and Sarah Drive.

A new Schnucks grocery store was opened on the southwest side of the City of DeKalb in the last quarter of 2007. This store provides full grocery, deli, bakery and floral services to the residents of that area of the city and is the closest grocery store to the Northern Illinois University Campus.

Overall, the economic outlook in DeKalb County is good. Unemployment rates based on a twelve-month average have gone up a small amount from 4.6% in 2006 to 4.7% in 2007. This is lower than the state average of 5.0%. Additional new retail development is also continuing to emerge along Highway 23, which runs between the cities of Sycamore and DeKalb. Sales tax revenue continues to increase as additional stores are added. Perhaps two of the most pressing problems will be in properly planning for the increasing population and finding affordable housing for that population, though that process continues.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

DeKalb County Governing Board made the decision during fiscal year 2007 to change the fiscal year-end date from November 30 to December 31, 2007. As a result of this change the 2007 fiscal year will include thirteen months of expenditures and revenues. Budget adjustments had to be made to each fund to cover the additional expenses and revenues for this month. This decision had been considered during previous years but no action had been taken to make the change. The Deputy County Administrator, who is also the Finance Director, talked to departments and auditors about this change and the feedback from the groups was positive to go ahead and make the change to the fiscal year end date. The information was taken to the Finance Committee and then to the entire Governing Board and the change was approved on July 18th 2007 by resolution. The transition was completed on December 31, 2007. This change makes the year-end processing clearer with the fiscal and calendar year end date the same.

DeKalb County is building a new office building on the same campus as the DeKalb County Rehab and Nursing Home and Public Health Department. This building is called the Community Outreach Building and will house the Veteran's Commission, the Regional Office of Education, the Home Health Nursing Department and Mental Health Department. All of these departments have been in rental properties so this will be a building constructed with the departmental needs without rental costs. This building is using a Geo-Thermal concept of heating and cooling and should be consistent with the County's

Citizens of DeKalb County
April 1, 2008

"Green" philosophy with energy costs. The target date for opening this facility is October 1, 2008.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2007 for workers compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That retained balance, in a period of twenty years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,507,000 for the 2007 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings. The County now purchases Health insurance and Life insurance. Health insurance costs continue to grow each year and the County must face the costs becoming a larger portion of the total budget each year. Efforts to keep the cost increases in line is an ongoing project.

During the 2007 Fiscal Year DeKalb County was declared an emergency disaster area twice. The first was a declaration of a snow emergency that happened on December 1st and 2nd of 2006. The Federal Emergency Management Association (FEMA) working together with the Illinois Emergency Management Association (IEMA) provided additional funds for the County to the Highway Department for removal of snow and to the Sheriff's Department for extended hours of work during the emergency. The second declaration was a flood emergency that was declared on September 25, 2007 for flooding that occurred in August of 2007. IEMA again provided funds to the Sheriff's Department for extended hours and duties protecting property that had to be evacuated as well as roads that were closed due to flooding. The Forest Preserve also received funds to clean up debris in the forest preserve waterways and the forest preserves in the county.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation during 2007. The Prairie Band Potawatomi "Nation" is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation attests that in 1829, Article III of the Treaty of Prairie du Chien, reserved for Chief Shab-eh-nay and his band land which consisted of 1,280 acres located near the present Village of Shabbona, Illinois and within DeKalb County. The Nation has purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Governmental Agreement on February 20, 2008. This Governmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space and a welcome center and parking to serve both. Payments to the County will be in lieu of Property Taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Governmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act.

Citizens of DeKalb County
April 1, 2008

If this qualification does not occur the governmental agreement shall terminate immediately.

Future

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. The Regional Planning Commission, RPC, oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan, which included the creation or updating of 10 individual municipal comprehensive plans and oversaw the creation of the Unified Development Ordinance. The Illinois Chapter of the American Planning Association has named DeKalb County's comprehensive plan the best in the state, in part because of the balancing that it tries to accomplish. The plan does not discourage growth and development to the extent that it occurs but states it should occur in and around cities because that is where the services are.

Moving forward with the Regional Planning Commission objectives will be a continuing process in the County. The Regional Planning Commission will work with the municipal governments throughout the County with any issue that can best be addressed with a regional outlook. The RPC will continue to serve as a clearing house for regional issues, such as flood control, waterways, and transportation will be a challenge to all units of local government. Because Illinois has so many units of local government, this will be a difficult challenge, both in logistics and politics, to try and bring governments together for these common purposes. The expansion of both the labor market and affordable housing will be necessary to address in the future if significant progress is to be made in attracting new industry to the County.

The DeKalb County Stormwater Management Planning Committee met in November 2007. The State of Illinois passed legislation in 2005 that included DeKalb County in a group of counties that could create a stormwater plan and ordinance to protect persons and properties from the negative impacts of stormwater runoff and flooding. The plan would apply throughout the county, including within the municipal boundaries. The law requires that a countywide management plan must be prepared and submitted to the County Board for adoption by a stormwater planning committee. The committee is comprised of one municipal and one county representative for each of six districts that cover the entire county. In discussing the next steps it was noted that the August 24-25, 2007 flooding highlights the need for more coordinated, regional based regulation and management of water. The committee also noted that there is a concurrent effort underway for planning for ground water and that ground water and stormwater are related issues. Some good planning practices attempt to tie stormwater management to ground-water management recharge and water quality. Some of these techniques are rain gardens, grass filtration strips within parking lots and encouraging use of rain barrels to capture water from roofs for use in watering gardens, landscaping and lawns. The committee has committed to meeting on a monthly basis to bring ideas to the table. The goal is to survey the communities to identify problem areas related to stormwater and attempt to mitigate areas that are highlighted by the survey.

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisitions also presents challenges. In a very creative approach, the Forest Preserve District has also established a Wetland Bank. It is hoped

Citizens of DeKalb County
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that in the future, as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank", just for that purpose. Monies from the sale of Wetlands is then reserved for future land acquisitions by the Forest Preserve District. The County Board made the decision to ask the voters for a referendum to increase the general corporate tax rate from .0325% to .06% for the Forest Preserve. The referendum was held at the March 21, 2006 election. The referendum passed with a margin of 52%. The Forest Preserve was able to purchase additional land during 2007 adjacent to the existing Afton Forest preserve and work is progressing to expand the wetlands at that preserve.

One of the fastest growing service areas for the County is the court system. Not only is the case load expanding rapidly, but the number of complex cases is also increasing. To begin to meet the records management needs of this, the County has been relying on greater computer enhancements and also newer technologies for documentation storage. Both areas will need continual attention in the future. Additionally, the County will need to put some energy into connecting the various components of the judicial system together via a computer network. Access to the Internet and E-mail systems should also enhance communication and the flow of information.

During June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum issue of $\frac{1}{2}$ of one-cent public safety tax was made. The question was given to the voters of DeKalb County on the ballot in March 2004. The question was defeated with a 53% no vote. The DeKalb Board again placed a half-cent Public Safety Sales Tax referendum on the ballot for November of 2006. This referendum was defeated by a margin of 57%. The jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion and the costs of housing prisoners at other jail facilities has created budget shortfalls. Costs continue to rise while housing prisoners at other facilities.

The Drug Court continued operations during 2007. This felony court works with non-violent addicted felons who must plead guilty and admit addiction. This is a highly structured supervised program that at a minimum lasts 14 months. The State of Illinois passed two statutes to allow fines to be collected on guilty traffic violations and guilty felony pleas to help provide funding for the Drug Court. These monies pay salary costs as well as treatment providers of counseling and intervention specialists. The Special Court Administrator received word in March of 2008 that the DeKalb Drug Court has been earmarked for a Federal Department of Justice grant that must be submitted by April of 2008. The Drug Court continues to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues that continue.

Transportation planning is a key to DeKalb County's future. Because of commuting patterns, both in and out of the County, DeKalb County is now considered a part of the Chicago Metropolitan Statistical Area. Providing for the efficient movement of traffic will be an ever-increasing challenge. Likewise, to make an attractive environment for industry and distribution centers, which is vital to the diversification of the County's tax base, a good transportation infrastructure will be extremely important. When the 2000 Census figures indicated that the cities of DeKalb, Sycamore and Cortland were

Citizens of DeKalb County
April 1, 2008

greater than 50,000 in population, it was required that a Metropolitan Planning Organization (MPO) for Transportation be started in DeKalb County. This joint planning organization, known as DeKalb, Sycamore Area Transportation Study (DSATS) is the point of receipt or flow through of federal transportation dollars that will be used for roads and bridges as well as public transportation in the MPO area.

DeKalb County has become involved in a joint venture with the private sector for the development of a Supportive Living Facility. Supportive Living is a program funded by the Illinois Department of Public Aid (IPA) and is characterized as the Medicaid version of assisted living. Supportive Living Facilities (SLF) feature apartment units rather than institutional semi-private accommodations of a Nursing Home. Serving low-income seniors remains a critical part of the County's mission in long-term care. As we are often the provider of last resort, we see a clear link between Supportive Living and our mission of service. The County Board approved a resolution passed in December 2004 to become an equal partner with Pineview. The beginning of February 2007 brought zoning and building permit approval as well as Environmental Protection Agency (EPA) permits for water and sewer in May of 2007. The finance team also got the financing in place for the construction of the Supportive Living Facility. The building is scheduled to open on July 1, 2008.

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

The DeKalb School District #428, after many attempts, passed a \$110 million school referendum in February 2008. The money will be used to build a new high school and do major repairs on the old high school to convert it to a middle school and the old middle school will be converted to an elementary school. The new high school should be ready for students in the fall of 2011. The overcrowding at the high school has been a major problem for the district. This of course will be a positive sign businesses considering locating in DeKalb County as good schools is an attractive feature for their employees.

OTHER INFORMATION

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

Citizens of DeKalb County
April 1, 2008

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal year ended November 30, 2006. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last twenty-one consecutive years (fiscal years ended 1986-2006). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

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

Respectfully submitted,



Gary H. Hanson
Deputy County Administrator

Respectfully submitted,



Karen S. Kahl
Accounting Supervisor



998 Corporate Boulevard • Aurora, IL 60502

Members of American Institute of
Certified Public Accountants &
Illinois CPA Society

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of and for the thirteen months ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our 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, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2007, and the respective changes in financial position, and, where applicable, cash flows thereof for the thirteen months then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 1, 2008, on our consideration of DeKalb County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the supplementary financial information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of DeKalb County, Illinois. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

We did not audit the information contained in the introductory or statistical sections. Accordingly, we do not express an opinion on the introductory or statistical sections.

Aurora, Illinois
April 1, 2008

A handwritten signature in cursive script, appearing to read "Arlene J. P.", is positioned to the right of the date and location text.

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31,2007

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 thirteen months ended December 31, 2007. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

Fiscal Year 2007 for the County brought a change in the fiscal year end date. DeKalb County Government Governing Board voted to change the fiscal year end date to December 31, 2007 from November 30, 2007. This change had an impact on all of the financial statements in that there were thirteen months of financial information instead of the normal twelve. This change went very smoothly with the budget adjustments being done for all departments at year-end.

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

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

I. Financial Highlights

A. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$88.9 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base continues to grow steadily, this year it increased by \$199 million or 11%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. The increase in net assets in 2007 was \$239,000. The Rehab and Nursing Center is reporting total net assets of \$10.3 million in 2007 compared to \$10.0 million in 2006. Fiscal Year 2007 also marks the tenth straight year that the facility has operated without any property tax or other subsidy from other County funds. During 2004 the Rehab and Nursing Center loaned \$2.3 million dollars to the County that was then paid to the City of DeKalb for toll-way interchange improvements. In exchange for this payment additional sales tax revenues from the City of DeKalb will be given to the County on certain property within the County. This loan is for a ten-year period payable annually and in full on July 1, 2014, and will be paid with the additional sales tax revenues received.

C. Long-Term Debt

On June 1, 2005, the Public Building Commission (PBC) issued \$7,155,000 Lease Revenue Refunding Bonds to advance refund, through a crossover refunding, the 2008-2016 principle maturities of the 1997 Lease Revenue Bonds. This refunding set up December 1, 2007 as the crossover date and the last principal and interest payment on the 1997 bonds was made on that date. The PBC entered into the refunding to achieve a cash flow savings of \$503,899 and an economic gain of \$304,192. When the County visited the bond market in 2005 its rating was Aaa. 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 Assets is the "Unrestricted Net Assets" and it is designed to be similar to bottom line results for the private sector. This statement then combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year and is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the County's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

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

The government-wide financial statements include not only the County itself but also the DeKalb County Public Building Commission, and the DeKalb County Forest Preserve which are component units of the County. The financial information of these units is also reported separately from the financial information of the County in their separately issued reports.

B. Fund Financial Statements

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

1. Governmental Funds

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

The County maintains 42 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Public Building Maintenance Fund, and the Health Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

2. Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for paper, printing, postage and utility costs. Costs for medical and life insurance and liability claims are also accumulated in internal service funds. All of the County's internal service funds serve governmental rather than business-type functions and

have been included with Governmental Activities in the Government-Wide Financial Statements.

Proprietary Fund Financial Statements provide the same type of information as the Governmental-Wide Statements, only in more detail. The Nursing Home Fund is considered a major fund of the County and is presented in a separate column in the Fund Financial Statements. Internal Service Funds are combined in a single aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in this report.

3. Fiduciary Funds

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

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 18.

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its' employees. Required supplementary information can be found on pages 41-50 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 51-181 of this report.

III. Financial Analysis of the County as a Whole

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

GOVERNMENT-WIDE STATEMENTS

A. Net Assets

The following table reflects the condensed Statement of Net Assets:

**Table 1
Statement of Net Assets
December 1, 2006 through December 31, 2007**

	Governmental		Business		Total Primary	
	Activities		Activities		Government	
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<u>Assets:</u>						
Current and Other Assets	65,385,228	62,443,038	8,153,218	13,690,738	73,538,476	76,133,776
Capital Assets	<u>49,386,588</u>	<u>44,506,783</u>	<u>9,325,591</u>	<u>9,960,022</u>	<u>58,712,179</u>	<u>54,466,805</u>
Total Assets	<u>114,771,816</u>	<u>106,949,821</u>	<u>17,478,809</u>	<u>23,650,760</u>	<u>132,250,625</u>	<u>130,600,581</u>
<u>Liabilities:</u>						
Long-Term Liabilities	3,334,677	5,295,163	5,234,210	11,597,265	8,568,887	16,892,428
Other Liabilities	<u>22,512,001</u>	<u>22,101,134</u>	<u>1,922,776</u>	<u>1,971,279</u>	<u>24,434,777</u>	<u>24,072,413</u>
Total Liabilities	<u>25,846,678</u>	<u>27,396,297</u>	<u>7,156,986</u>	<u>13,568,544</u>	<u>33,003,664</u>	<u>40,964,841</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	47,597,838	40,765,533	3,959,341	3,817,089	51,557,179	44,582,622
Restricted	13,268,358	13,744,754	193,064	240,854	13,458,422	13,985,608
Unrestricted	<u>28,058,942</u>	<u>25,043,237</u>	<u>6,169,418</u>	<u>6,024,273</u>	<u>34,228,360</u>	<u>31,067,510</u>
Total Net Assets	<u>88,925,138</u>	<u>79,553,524</u>	<u>10,321,823</u>	<u>10,082,216</u>	<u>99,246,961</u>	<u>89,635,740</u>

2007 Table 1 data is for 13 period fiscal year

The County's combined net assets increased from \$89.6 million during 2006 to \$99.2 million during 2007. The majority of the increase is from governmental activities with the business type activities showing an increase of \$239,607. The governmental increase is from an increase in sales tax revenues and intergovernmental grant revenues. The increase in property taxes of \$1.8 million was the first full year of the levies for the Forest Preserve and the Veteran's Assistance Commission that were passed by referendum in 2006 as well as the increase in the equalized assessed valuation for new property. There was also a decrease in long-term liabilities of \$2 million, which was brought about by the 1997 Bonds crossover date of December 1, 2007. Capital assets increase was from road resurfacing, completing storm sewer work, the addition of six traffic signals, replacement of three bridges and the purchase of additional Forest Preserve land.

For more detailed information, see the Statement of Net Assets on Page 3 of the Comprehensive Annual Financial Report.

B. Activities

1. Changes in Net Assets

The following table summarizes the revenue's and expense's of the County's activities:

Table 2
Changes in Net Assets
December 1, 2006 through December 31, 2007

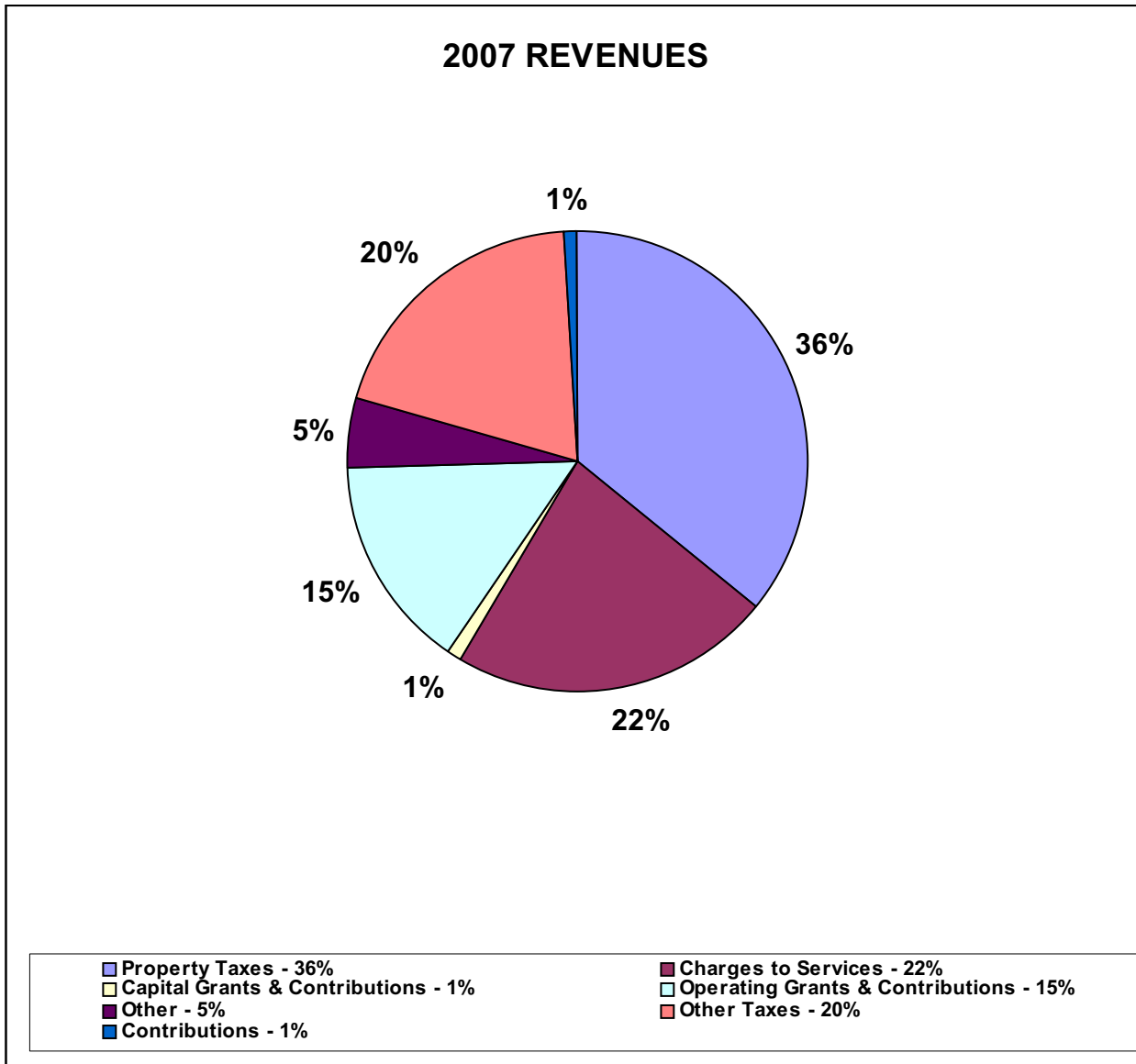
	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
Revenues	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Program Revenues:						
Charges to Services	11,034,238	9,245,825	13,499,941	11,584,838	24,534,179	21,010,663
Operating Grants and Contributions	7,474,063	6,638,966	0	0	7,474,063	6,638,966
Capital Grants and Contributions	500,705	1,222,700	0	0	500,705	1,222,700
General Revenues:						
Property Taxes	17,639,342	15,193,509	0	0	17,639,342	15,193,509
Other Taxes	9,639,670	8,968,672	0	0	9,639,670	8,968,672
Other	2,425,858	2,029,811	455,664	394,608	2,881,522	2,424,419
Contributions	<u>464,592</u>	<u>380,714</u>	<u>26,840</u>	<u>74,535</u>	<u>491,432</u>	<u>455,249</u>
Total Revenues	<u>49,178,468</u>	<u>43,680,197</u>	<u>13,982,445</u>	<u>12,053,981</u>	<u>63,160,913</u>	<u>55,734,178</u>
Expenses						
General Government	7,538,824	7,913,071	0	0	7,538,824	7,913,071
Public Safety	17,083,655	13,983,617	0	0	17,083,655	13,983,617
Highways and Streets	6,116,954	4,869,907	0	0	6,116,954	4,869,907
Health and Welfare	8,164,383	7,915,061	13,742,838	11,710,240	21,907,221	19,615,301
Culture and Recreation	651,422	491,038	0	0	651,422	491,038
Interest on Long Term Debt	<u>251,616</u>	<u>260,506</u>	<u>0</u>	<u>0</u>	<u>251,616</u>	<u>260,506</u>
Total Expenses	<u>39,806,854</u>	<u>35,433,200</u>	<u>13,742,838</u>	<u>11,710,240</u>	<u>53,559,692</u>	<u>47,143,440</u>
Change in Net Assets	<u>9,371,614</u>	<u>8,246,997</u>	<u>239,607</u>	<u>343,741</u>	<u>9,611,211</u>	<u>8,590,738</u>

2007 Table 2 data is for 13 period fiscal year

The increase in 2007 change of assets of \$1 million was a combination of land acquisition for the Forest Preserve, sales tax and property tax revenue increases. Please reference Governmental Revenues and Governmental Expenses below for further information.

2. Governmental Revenues

The following graph summarizes the County revenue activities:



For the fiscal year ended December 31, 2007, revenues totaled \$63.1 million. Revenues from the County's largest source of revenues of \$24.5 million come from the Charges for Services revenue. These dollars are generated from several areas of the County. The DeKalb County Rehab and Nursing Center is the largest generator of Charges for Services Revenue for the County. The charges for services for 2007 for the Nursing Center were \$13.4 million increasing by almost \$2 million. This increase comes from a small increase in daily rates as well as population numbers at the Alzheimers Unit in the Nursing Home staying consistently at capacity. Fines and fees from the court system and charges for services provided by the County Health Department are also part of the charges for services revenues. The second highest amount of revenues is Property Taxes. Property taxes support governmental activities including employee pension funds. The increase from 2006 to 2007 was 11.4% and is reflective

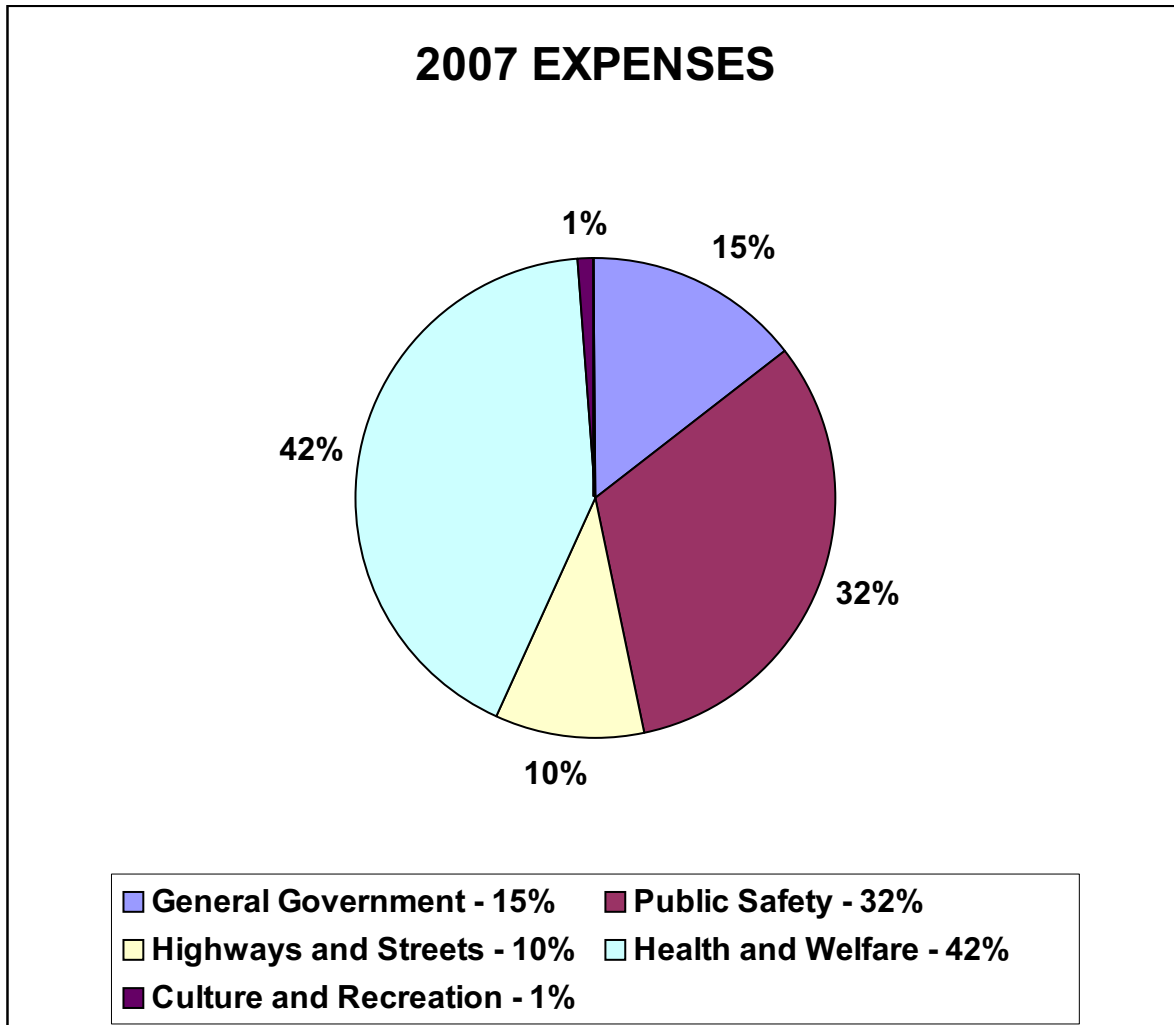
of a growing population needing more services as well as the two new tax levies for the Forest Preserve and the Veteran's Assistance Commission.

The other taxes classification includes a number of different revenue sources. Among those are sales tax, income tax, and replacement 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 .25 of one percent. DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are former County Farm and Nursing Home sites located within the City of DeKalb. State-shared sales tax revenues in 2007 were \$4.1 million. The County Farm site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into the Opportunity Fund, and the Nursing Home site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into a designated account for future special projects related to Health Services. Each site also contributes .25 of a cent into the General Fund, and .25 of a cent into the Tollway Access Loan Fund to pay the loan from the Nursing Home and Rehab Center.

Income taxes are also shared by the state, but on a per-capita basis. Between 2006 and 2007 the County's income tax revenues increased by approximately \$167,000. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers and the first full year for the state salary reimbursement for the Public Defender.

3. Governmental Expenses

The following graph summarizes the County expense activities:



DeKalb County's expenses amounted to a total of \$53 million in 2007 increasing by \$6 million from 2006. Health and Welfare expenses, the largest for the County relate to the Department of Public Health and the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The Rehab and Nursing Center charges for services expenses during 2007 are \$13.7million compared with the 2006 expense of \$11.7 million. Public Safety expenses, the next largest for the County at 32%, relate to the operations of the Sheriff's Department, which includes Communications and Corrections, as well as the Emergency Services Department and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public Defender offices. The Public Safety increase from 2006 to 2007 was \$2.8 million. Part of the increase in expenses during 2007 was the increase in Court activity and the seriousness of the cases as well as continued expense by the Sheriff to rent space from nearby County Jails to house prisoners due to the overcrowded conditions of the DeKalb County Jail.

IV. Financial Analysis of the County's Funds

As of December 31, 2007 the governmental funds had a combined fund balance total of \$38,325,380 with \$24,667,016 being unreserved. The unreserved amount of fund balance is broken down with \$10,138,170 in the General Fund, \$1,323,641 in the Public Building Maintenance Fund and \$13,205,205 in Other Governmental Funds that includes Capital Projects. The 2007 governmental funds balance reflects a \$2.2 million increase over the prior year. The General Fund Balance of \$10,138,170 is 50% of the total General Fund Expenses of \$20,199,112 or 183 days of operating funds. The Public Building Maintenance Fund Balance decreased by \$1,888,642, due to the refunding of the Public Building Commission bonds on the crossover date. The County Motor Fuel fund and the Federal Highway Matching fund were a combined \$1,000,000 higher at the end of 2007. These funds will be expended in 2008 for bridgework on Cherry Valley Road and road paving work on Perry Road. The Highway Department fund is lower by \$57,000 from 2006 to 2007.

Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, and obligations of the U.S. Treasury. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on funds invested. DeKalb County earned interest revenue of \$2,351,479 on all governmental fund types for the year ended December 31, 2007. Compared with \$1,855,179 in the year ended November 30, 2006. This reflects a \$496,000 increase.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. All collateral on County deposits is held by a third party custodial bank in the County's name.

V. General Fund Budgetary Highlights

**Table 3
December 1, 2006 through December 31, 2007**

	Original Budget		Amended Budget		Actual
REVENUES					
Taxes	10,669,000		10,669,000		12,243,752
Licenses & Permits	105,800		105,800		144,655
Other	<u>6,155,700</u>		<u>6,155,700</u>		<u>6,383,782</u>
Total Revenues	<u>16,930,500</u>		<u>16,930,500</u>		<u>18,772,189</u>
EXPENDITURES AND TRANSFERS					
Expenditures	16,300,500		16,673,500		15,657,935
Transfers Out	760,000		760,000		760,000
Transfers In	<u>(2,500)</u>		<u>(2,500)</u>		<u>(29,907)</u>
Total Expenditures and Transfers	<u>17,431,000</u>		<u>17,436,000</u>		<u>16,388,028</u>
Change in Fund Balance	<u>(127,500)</u>		<u>(500,500)</u>		<u>2,384,161</u>

As can be seen above, revenues exceeded the budget by \$2,384,161. This is attributable to the increase in sales tax revenues of \$1,475,000. Intergovernmental grant dollars were over by \$450,000 due to the large capital grant that the Elections department received to purchase new voting equipment that would be handicap accessible. The Sheriff's Communications Department, and the State's Attorney Department were under expended during 2006 due to positions not being filled or turnover of staff in those offices. The Coroner's office was also without an administrative aide for a few months due to retirement not filling the position right away.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2007:

**Table 4
Capital Assets
December 31, 2007**

	Governmental		Business Type		Total	
	Activities		Activities			
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
Land & Land Right of Way	7,985,414	7,122,548	0	0	7,985,414	7,122,548
Buildings	23,129,800	22,340,068	12,176,529	12,170,529	35,306,329	34,516,597
Land Improvements	1,696,386	1,644,718	665,310	587,786	2,361,696	2,232,594
Vehicles	3,414,281	3,216,574	0	0	3,414,281	3,216,574
Furniture & Fixtures	0	0	830,697	835,596	830,697	835,596
Equipment	3,707,788	3,634,642	624,040	750,416	4,331,828	4,355,058
Infrastructure	38,435,072	32,513,359	0	0	38,435,072	32,513,359
Construction in Progress	1,101,392	2,078,113	2,890	0	1,104,282	20,078,113
Less:						
Accumulated Depreciation	<u>(30,083,545)</u>	<u>(28,043,239)</u>	<u>(4,973,875)</u>	<u>(4,405,902)</u>	<u>(35,057,420)</u>	<u>(32,449,141)</u>
Total	49,386,588	44,506,783	9,325,591	9,960,022	58,712,179	54,466,805

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$58.7 million dollars (net of accumulated depreciation). This represents an increase of \$4.3 million from the November 30, 2006 amount of \$54.4 million. \$789,000 of this is an increase in the Buildings for Governmental Activities. Infrastructure also increased by \$5.9 million. Major capital assets events during 2007 included the following:

1. One large road construction project was completed in the County at a total cost of \$580,740 resurfacing 4.4 miles of Genoa Road
2. During 2007 the County finished the improvements to Peace Road completing storm sewer and repaving miles of the road at a cost of \$1,111,260.
3. DeKalb County put in traffic signals on Peace Road at two intersections at a cost of \$656,260.

4. Three bridges were replaced, Suydam Road Bridge, Chicago Road Bridge and Shabbona Road Bridge at a cost of \$1,100,100.
5. The Sheriff's Department replaced 19 vehicles, including a Corrections Van and several detective vehicles as well as squad cars at a cost of \$523,000.
6. The largest on-going project is the Community Outreach Building construction project with a cost in 2007 of \$1,097,392
7. Land adjacent to the Afton Forest Preserve was purchased by the Forest Preserve and work is progressing to expand the wetlands at that preserve. The cost to purchase this land was \$820,000.
8. The County received a contribution from US Cellular during 2007 of \$250,000 for a tower.
9. The County Public Safety Building had several projects completed during 2007. The evidence room was remodeled, Armory was relocated, there was a jail door upgrade, and support staff office update and Control Room relocation at a total cost of \$345,000.

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

VII. Long-Term Debt

As of December 31, 2007 the County had a total of \$7.1 million in bonded indebtedness outstanding. The original bond issue of \$11.8 million sold in 1997 by the DeKalb County Public Building Commission for the construction of a new Health Facility, now has zero dollars outstanding which was being paid from an escrow. These bonds were sold with an effective date of December 1, 1997, and would have been retired in full on December 1, 2016. The refunding of this bond series was done on June 1, 2005. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. However, since the refunding transaction is a crossover refunding and the crossover date was December 1, 2007 these 1997 bonds are retired. The County has abated 75% of its' property tax levy for debt service on these bonds every year and has used operating revenues from the DeKalb County Rehab and Nursing Center to pay this abatement.

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

**Table 5
Bonded Indebtedness
December 31, 2007**

	Governmental		Business Type		Totals	
	Activities		Activities			
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
General Obligation Bonds	0	0	0	0	0	0
1997 Lease Revenue Bonds	0	2,098,750	0	6,296,250	0	8,395,000
2005 Lease Revenue Bonds	<u>1,788,750</u>	<u>1,788,750</u>	<u>5,366,250</u>	<u>5,366,250</u>	<u>7,155,000</u>	<u>7,155,000</u>
Total	<u>1,788,780</u>	<u>3,887,500</u>	<u>5,366,250</u>	<u>11,662,500</u>	<u>7,155,000</u>	<u>15,550,000</u>

Under the current state statutes, DeKalb County’s general obligation bonded debt issuances are subject to a legal limitation based on 2.875 percent of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$48,850,293. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2007. DeKalb County’s net general obligation bonded debt was zero.

VIII. Economic Factors And Next Year’s Budget Issues

The taxable assessed valuation for the County grew by over \$199 million dollars from the previous year for a total of \$2,085,383,221. There is some concern that the commercial and industrial value only makes up about 20% of the property tax base which puts a lot of burden on residential property tax payers who make up 70% of the tax base. On-going efforts are in place, however, to bring increased economic development to the County that will help diversify that tax base.

One of the efforts the County uses is participation in the DeKalb County Economic Development Corporation. This partnership of private and public interests work together to facilitate economic development. Of all revenues generated by the DeKalb County Economic Development Corporation, only 45% comes from governmental contributions. This partnership has been successful over the years as we recognize that economic growth can be contagious and that regional efforts are important as many issues simply cannot be constrained by municipal boundaries and that various communities can and do benefit with growth in a nearby community.

As of this writing, the FY 2008 financial year is well underway. The next budget to be developed will be the FY 2009 budget. It will be discussed in the early fall of 2008 for the fiscal year beginning January 1, 2009. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated a two public safety tax referendums. The referendums were each one half of one percent and were

presented to the voters in March 2004 and November 2006. If passed these would have provided the dollars for a jail expansion. The initial measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders. These needs and funding of them continue to be a focus for the County. Health insurance costs and pension costs for all employees will continue to be a major budget concern. There was a 16% premium increase in health insurance rates in January of 2007. Health insurance costs continue to be an ongoing concern for the County. The County also continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April 1999. The challenge of providing the best services with the best staff and keeping costs in line with available revenues continues to be the goal of the County Board and the financial management of the County.

IX. Request for Information

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Gary H. Hanson, Deputy County Administrator, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, IL 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2007

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 43,374,939	\$ 3,512,796	\$ 46,887,735
Receivables, net of allowance where applicable			
Property taxes	19,370,000	-	19,370,000
Accounts	3,181,140	2,558,179	5,739,319
Accrued interest	354,133	26,602	380,735
Other	208,183	-	208,183
Prepaid expenses	291,350	79,711	371,061
Inventory	-	12,014	12,014
Due from other governments	214,219	-	214,219
Restricted assets			
Cash and investments	70,175	210,525	280,700
Deferred charges	18,620	55,860	74,480
Advances to (from) other funds	(1,697,531)	1,697,531	-
Capital assets			
Not depreciated	9,086,806	2,890	9,089,696
Depreciated (net of accumulated depreciation)	40,299,782	9,322,701	49,622,483
Total assets	114,771,816	17,478,809	132,250,625
LIABILITIES			
Accounts payable	1,534,408	615,661	2,150,069
Accrued payroll	476,922	165,698	642,620
Accrued interest payable	5,820	17,461	23,281
Retainage payable	65,595	-	65,595
Claims payable	349,426	250,000	599,426
Deferred property taxes	19,370,000	-	19,370,000
Unearned revenue	451,591	-	451,591
Due to others	41,294	-	41,294
Unamortized bond premium	39,926	119,779	159,705
Noncurrent liabilities			
Due within one year	177,019	754,177	931,196
Due in more than one year	3,334,677	5,234,210	8,568,887
Total liabilities	25,846,678	7,156,986	33,003,664
NET ASSETS			
Invested in capital assets, net of related debt	47,597,838	3,959,341	51,557,179
Restricted for			
Retirement	2,130,590	-	2,130,590
Community foundation	19,227	-	19,227
Land cash	9,988	-	9,988
Wetland mitigation	112,154	-	112,154
Specific purpose	36,728	-	36,728
Working cash	200,000	-	200,000
Debt service	70,175	193,064	263,239
Highways and streets	6,291,184	-	6,291,184
Health and welfare	4,398,312	-	4,398,312
Unrestricted	28,058,942	6,169,418	34,228,360
TOTAL NET ASSETS	\$ 88,925,138	\$ 10,321,823	\$ 99,246,961

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Thirteen Months Ended December 31, 2007

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 7,538,824	\$ 2,123,399	\$ 576,067	\$ 11,710
Public safety	17,083,655	5,546,988	688,940	64,725
Highways and streets	6,116,954	1,783,835	1,796,003	413,322
Health and welfare	8,164,383	1,418,617	4,413,053	-
Culture and recreation	651,422	161,399	-	10,948
Interest	251,616	-	-	-
Total governmental activities	39,806,854	11,034,238	7,474,063	500,705
Business-Type Activities				
Nursing home	13,752,146	13,499,941	-	-
Total business-type activities	13,752,146	13,499,941	-	-
TOTAL PRIMARY GOVERNMENT	\$ 53,559,000	\$ 24,534,179	\$ 7,474,063	\$ 500,705

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (4,827,648)	\$ -	\$ (4,827,648)
	(10,783,002)	-	(10,783,002)
	(2,123,794)	-	(2,123,794)
	(2,332,713)	-	(2,332,713)
	(479,075)	-	(479,075)
	(251,616)	-	(251,616)
	(20,797,848)	-	(20,797,848)
	-	(252,205)	(252,205)
	-	(252,205)	(252,205)
	(20,797,848)	(252,205)	(21,050,053)
General revenues			
Taxes			
Property	17,639,342	-	17,639,342
Replacement	721,462	-	721,462
Sales	7,425,351	-	7,425,351
Income	1,492,857	-	1,492,857
Other	80,409	-	80,409
Investment income	1,892,627	458,852	2,351,479
Miscellaneous	452,822	6,120	458,942
Contributions	464,592	26,840	491,432
Total	30,169,462	491,812	30,661,274
CHANGE IN NET ASSETS	9,371,614	239,607	9,611,221
NET ASSETS, DECEMBER 1, 2006	79,553,524	10,082,216	89,635,740
NET ASSETS, DECEMBER 31, 2007	\$ 88,925,138	\$ 10,321,823	\$ 99,246,961

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2007

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 8,599,298	\$ 1,285,489	\$ 1,710,683	\$ 26,925,533	\$ 38,521,003
Receivables					
Property taxes	7,150,000	2,285,000	480,000	8,535,000	18,450,000
Accounts	2,134,415	-	654,561	359,806	3,148,782
Accrued interest	75,143	14,867	5,581	207,711	303,302
Other	207,441	-	-	742	208,183
Prepaid items	163,948	-	87,627	23,489	275,064
Due from other funds	230,000	40,569	1,000	247,476	519,045
Due from other governments	171,876	-	42,343	-	214,219
Advances to other funds	200,000			1,800,000	2,000,000
Restricted assets					
Cash and investments	-	70,175	-	-	70,175
TOTAL ASSETS	\$ 18,932,121	\$ 3,696,100	\$ 2,981,795	\$ 38,099,757	\$ 63,709,773

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 510,863	\$ 11,911	\$ 141,578	\$ 791,123	\$ 1,455,475
Accrued payroll	293,918	-	77,414	89,725	461,057
Retainage payable	-	5,373	-	60,222	65,595
Deferred property taxes	7,150,000	2,285,000	480,000	8,535,000	18,450,000
Other deferred revenues	632,193	-	26,149	49,073	707,415
Due to others	28,275	-	-	-	28,275
Due to other funds	14,754	-	-	504,291	519,045
Advances from other funds	-	-	-	3,697,531	3,697,531
Total liabilities	8,630,003	2,302,284	725,141	13,726,965	25,384,393
FUND BALANCES					
Reserved for prepaid items	163,948	-	87,627	23,489	275,064
Reserved for long-term receivables	200,000	-	-	1,800,742	2,000,742
Reserved for retirement	-	-	-	2,130,590	2,130,590
Reserved for cash flow	-	-	-	114,200	114,200
Reserved for community foundation	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	112,154	112,154
Reserved for specific purpose	-	-	-	36,728	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for debt service	-	70,175	-	-	70,175
Reserved for highways and streets	-	-	-	6,291,184	6,291,184
Reserved for health and welfare	-	-	2,169,027	2,229,285	4,398,312
Unreserved					
Undesignated					
General Fund	9,938,170	-	-	-	9,938,170
Special Revenue Funds	-	1,323,641	-	3,637,136	4,960,777
Capital Projects Funds	-	-	-	7,768,069	7,768,069
Total fund balances	10,302,118	1,393,816	2,256,654	24,372,792	38,325,380
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,932,121	\$ 3,696,100	\$ 2,981,795	\$ 38,099,757	\$ 63,709,773

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 ASSETS

December 31, 2007

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 38,325,380
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	49,386,588
Less capital assets of internal service funds included below	(58,815)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	533,178
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	(1,788,750)
Interest payable	(5,820)
Compensated absences payable	(1,722,946)
Less compensated absences of internal service funds reported below	28,845
Unamortized bond premium	(39,926)
Deferred charges	18,620
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	<u>4,248,784</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 88,925,138</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 15,110,027	\$ 2,127,484	\$ 436,830	\$ 8,688,301	\$ 26,362,642
Licenses and permits	118,275	-	355,665	142,400	616,340
Intergovernmental	1,228,602	-	4,326,258	4,327,699	9,882,559
Charges for services	4,406,548	468,601	721,652	1,837,874	7,434,675
Fines and forfeits	1,003,516	-	-	99,294	1,102,810
Investment income	408,421	152,193	112,731	1,197,939	1,871,284
Miscellaneous	325,838	57,271	20,977	138,796	542,882
Total revenues	22,601,227	2,805,549	5,974,113	16,432,303	47,813,192
EXPENDITURES					
Current					
General government	4,611,775	2,466,367	-	324,681	7,402,823
Public safety	15,587,337	-	-	1,219,982	16,807,319
Highways and streets	-	-	-	6,811,215	6,811,215
Health and welfare	-	-	6,099,679	2,762,268	8,861,947
Culture and recreation	-	-	-	1,418,661	1,418,661
Debt service	-	325,663	-	76,251	401,914
Capital outlay	-	-	-	2,119,038	2,119,038
Total expenditures	20,199,112	2,792,030	6,099,679	14,732,096	43,822,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,402,115	13,519	(125,566)	1,700,207	3,990,275

	General	Public Building Maintenance	Health	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 40,750	\$ 40,750
Payment to refunding escrow agent	-	(1,798,750)	-	-	(1,798,750)
Transfers in	24,867	566,108	378,312	5,394,697	6,363,984
Transfers (out)	(1,382,083)	(650,000)	(1,305,000)	(3,006,901)	(6,343,984)
Total other financing sources (uses)	(1,357,216)	(1,882,642)	(926,688)	2,428,546	(1,738,000)
NET CHANGE IN FUND BALANCES	1,044,899	(1,869,123)	(1,052,254)	4,128,753	2,252,275
FUND BALANCES, DECEMBER 1, 2006	9,257,219	3,262,939	3,308,908	20,244,039	36,073,105
FUND BALANCES, DECEMBER 31, 2007	\$ 10,302,118	\$ 1,393,816	\$ 2,256,654	\$ 24,372,792	\$ 38,325,380

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 Thirteen Months Ended December 31, 2007

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 2,252,275
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures, however, they are capitalized and depreciated in the statement of activities	7,038,919
Contributions of capital assets are reported only in the statement of activities	464,592
The repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	150,298
The payment to the refunding escrow agent is reported on the governmental income statement but is eliminated on the statement of activities	1,798,750
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	(2,613,973)
Increase in long-term compensated absences	(160,519)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available:	
Sales taxes	90,023
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>351,249</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 9,371,614</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 3,512,796	\$ 4,853,936
Receivables		
Property taxes	-	920,000
Accounts	2,558,179	32,358
Accrued interest	26,602	50,831
Prepaid expenses	79,711	16,286
Inventory	12,014	-
Deferred charges	55,860	-
Restricted assets		
Cash and investments	210,525	-
	<u>6,455,687</u>	<u>5,873,411</u>
Total current assets		
NONCURRENT ASSETS		
Advance to other funds	1,697,531	-
	<u>1,697,531</u>	<u>-</u>
CAPITAL ASSETS		
Not depreciated	2,890	-
Depreciated, net of accumulated depreciation	9,322,701	58,815
	<u>9,325,591</u>	<u>58,815</u>
Total capital assets		
	<u>11,023,122</u>	<u>58,815</u>
Total noncurrent assets		
	<u>17,478,809</u>	<u>5,932,226</u>
Total assets		

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2007

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 615,661	\$ 78,931
Accrued payroll	165,698	15,865
Claims payable	250,000	349,426
Flexible benefit payable	-	13,019
Deferred property taxes	-	920,000
Deferred revenue	-	277,354
Compensated absences payable	240,427	5,769
Unamortized bond premium	119,779	-
Liabilities payable from restricted assets		
Interest payable	17,461	-
Revenue bonds payable	513,750	-
	<u>1,922,776</u>	<u>1,660,364</u>
NONCURRENT LIABILITIES		
Compensated absences payable	381,710	23,078
Revenue bonds payable	4,852,500	-
	<u>5,234,210</u>	<u>23,078</u>
	<u>7,156,986</u>	<u>1,683,442</u>
NET ASSETS		
Invested in capital assets, net of related debt	3,959,341	58,815
Restricted for debt service	193,064	-
Unrestricted	6,169,418	4,189,969
	<u>\$ 10,321,823</u>	<u>\$ 4,248,784</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities <u>Nursing Home</u>	Governmental Activities Internal Service Funds <u>Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 13,499,941	\$ 6,148,097
OPERATING EXPENSES		
Administration	1,203,542	-
Operations	11,306,812	6,727,781
Depreciation	698,598	13,345
Total operating expenses	13,208,952	6,741,126
OPERATING INCOME (LOSS)	290,989	(593,029)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	769,911
Investment income	458,852	194,367
Other income	6,120	-
Loss on disposal of capital assets	(9,308)	-
Interest expense	(533,886)	-
Total nonoperating revenues (expenses)	(78,222)	964,278
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	212,767	371,249
CONTRIBUTIONS	26,840	-
TRANSFERS (OUT)	-	(20,000)
CHANGE IN NET ASSETS	239,607	351,249
NET ASSETS, DECEMBER 1, 2006	10,082,216	3,897,535
NET ASSETS, DECEMBER 31, 2007	\$ 10,321,823	\$ 4,248,784

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 13,635,045	\$ -
Receipts from interfund service transactions	-	6,174,812
Payments to suppliers	(3,593,057)	(6,152,021)
Payments to employees	(8,722,887)	(578,852)
Net cash from operating activities	<u>1,319,101</u>	<u>(556,061)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipt of general property taxes	-	769,911
Advance to other funds	208,749	-
Net cash from noncapital financing activities	<u>208,749</u>	<u>769,911</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfer to community outreach building	-	(20,000)
Interest paid on revenue bonds	(786,463)	-
Payment on revenue bonds	(6,296,250)	-
Payments for capital acquisition	(73,458)	(3,612)
Net cash from capital and related financing activities	<u>(7,156,171)</u>	<u>(23,612)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	<u>438,616</u>	<u>164,313</u>
Net cash from investing activities	<u>438,616</u>	<u>164,313</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,189,705)	354,551
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006	<u>8,913,026</u>	<u>4,499,385</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007	<u>\$ 3,723,321</u>	<u>\$ 4,853,936</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Thirteen Months Ended December 31, 2007

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 290,989	\$ (593,029)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	698,598	13,345
Receipts of miscellaneous income	6,120	-
Receipts of donations	26,840	-
Effects of changes in operating assets and liabilities		
Accounts receivable	157,144	26,448
Prepaid expenses	(3,818)	(3,438)
Inventory	(230)	-
Accounts payable	(29,603)	(101,274)
Accrued payroll	(142,726)	5,497
Claims payable	160,821	96,123
Deferred revenue	-	267
Compensated absences payable	154,966	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,319,101</u>	<u>\$ (556,061)</u>
NONCASH TRANSACTIONS		
None	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2007

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 5,049,366
Receivables	
Accounts	93,892
Accrued interest	<u>5,260</u>
 TOTAL ASSETS	 <u><u>\$ 5,148,518</u></u>
 LIABILITIES	
Due to others	<u>5,148,518</u>
 TOTAL LIABILITIES	 <u><u>\$ 5,148,518</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2007

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 twenty-four member County Board. Effective December 31, 2007, the County changed its fiscal year end from November 30 to December 31. Accordingly, these financial statements present information for the thirteen month period of December 1, 2006 - December 31, 2007. As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The component units discussed below are included in the County's reporting entity because of the significance of their operational or financial relationships with the County.

b. Component Units

Blended Component Units

The DeKalb County Forest Preserve District (DCFPD) operates and maintains the public forest preserves in the County. Although it is legally separate from the County, the DCFPD is reported as if it were part of the primary government because the governing board of the DCFPD is composed entirely of the DeKalb County Board serving ex-officio. The operations of the DCFPD are included in the financial statements as a blended component unit.

The DeKalb County Public Building Commission (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)

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 a county's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), the servicing of general long-term debt (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

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

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

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the County has chosen to apply all GASB pronouncements as well as those pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 to account for its enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the County. The effect of material inter-fund 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 special fund has not been created is accounted for in the General Fund.

The Public Building Maintenance Fund accounts for the revenues and expenditures associated with the maintenance of County buildings.

The Health Fund accounts for revenues and expenditures associated with providing public health services to the citizens of the County.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following internal service funds:

The Facilities Management Office Fund is used to account for the revenues and expenses associated with the maintenance and operation of county buildings. 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 worker's compensation, unemployment, property and liability self-insurance programs.

The County reports the following permanent fund:

The Working Cash Fund is used to account for monies used to provide temporary loans to operating funds during periods of diminished revenue.

The County reports a variety of agency funds as fiduciary funds to account for assets held by county officials on behalf of others.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A sixty day availability period is used for revenue recognition for most other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The County reports deferred/unearned revenue on its financial statements. Deferred/unearned revenues arise when a potential revenue does not meet both the “measurable” and “available” or “earned” criteria for recognition in the current period. Deferred/unearned revenues also arise when resources are received by the County before it has a legal claim to them, 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 for deferred/unearned revenue is removed from the financial statements and revenue is recognized.

f. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

i. Inventories

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

j. Restricted Assets

Restricted assets include cash with paying agents for debt payments due December 1, 2005 and unspent bond proceeds, if any, based on certain bond covenants, are required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only for specified purposes indicated in the bond ordinances.

k. Capital Assets

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

l. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2007 but have yet to be paid out is expected to be liquidated with expendable available financial resources 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

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

n. Fund Balances/Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. None of the County's net assets are restricted as a result of enabling legislation adopted by the County. Invested in capital assets, net of related debt is the net cost (book value) of the capital assets, less the principal of any long-term debt outstanding that was issued to construct, purchase or otherwise acquire the capital asset.

o. Interfund Transactions

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Patient Service Revenue

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

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

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 and the DCFPD (a blended component unit) to make deposits\ investments in insured commercial banks located within and in close proximity to the County, obligations of the U.S. Treasury (bills), money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States and the Public Treasurer's Investment Pool.

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at December 31, 2007.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

The following table presents the investments and maturities of the County's debt securities as of December 31, 2007:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Bond Mutual Funds	\$ 5,129,275	\$ 5,129,275	\$ -	\$ -
Illinois Funds	338	338	-	-
TOTAL	\$ 5,129,613	\$ 5,129,613	\$ -	\$ -

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

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government (U.S. Treasury Obligations). Illinois Funds is rated AAA by Standard and Poor's. The bond mutual fund is rated AAA by Moody's.

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

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2006 attached as an enforceable lien on January 1, 2006, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2007, and were payable in two installments on or about June 1, 2007 and September 1, 2007. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2007 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the thirteen months ended December 31, 2007 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 5,737,086	\$ 770,214	\$ -	\$ 6,507,300
Land right of way	1,385,462	92,652	-	1,478,114
Construction in progress	2,078,113	1,101,392	2,078,113	1,101,392
Total capital assets not being depreciated	9,200,661	1,964,258	2,078,113	9,086,806
Capital assets being depreciated				
Land improvements	1,644,718	51,668	-	1,696,386
Buildings and improvements	22,340,068	789,732	-	23,129,800
Vehicles	3,216,574	737,473	539,766	3,414,281
Equipment	3,634,642	132,498	59,352	3,707,788
Infrastructure	32,513,359	5,921,713	-	38,435,072
Total capital assets being depreciated	63,349,361	7,633,084	599,118	70,383,327
Less accumulated depreciation for				
Land improvements	560,098	88,090	-	648,188
Buildings and improvements	9,016,557	669,960	-	9,686,517
Vehicles	1,883,895	329,288	533,941	1,679,242
Equipment	2,203,011	203,830	53,071	2,353,770
Infrastructure	14,379,678	1,336,150	-	15,715,828
Total accumulated depreciation	28,043,239	2,627,318	587,012	30,083,545
Total capital assets being depreciated, net	35,306,122	5,005,766	12,106	40,299,782
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 44,506,783	\$ 6,970,024	\$ 2,090,219	\$ 49,386,588

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 45,507	\$ 68,087	\$ 110,704	\$ 2,890
Total capital assets not being depreciated	<u>45,507</u>	<u>68,087</u>	<u>110,704</u>	<u>2,890</u>
Capital assets being depreciated				
Improvements	587,876	77,434	-	665,310
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	835,596	8,158	13,057	830,697
Equipment	720,416	30,483	126,859	624,040
Total capital assets being depreciated	<u>14,320,417</u>	<u>116,075</u>	<u>139,916</u>	<u>14,296,576</u>
Less accumulated depreciation for				
Improvements	107,327	49,911	231	157,007
Buildings	3,245,098	522,326	-	3,767,424
Furniture and fixtures	511,054	76,353	11,246	576,161
Equipment	542,422	50,008	119,147	473,283
Total accumulated depreciation	<u>4,405,901</u>	<u>698,598</u>	<u>130,624</u>	<u>4,973,875</u>
Total capital assets being depreciated, net	<u>9,914,516</u>	<u>(582,523)</u>	<u>9,292</u>	<u>9,322,701</u>
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 9,960,023</u>	<u>\$ (514,436)</u>	<u>\$ 119,996</u>	<u>\$ 9,325,591</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 245,853
Public safety	445,129
Health and welfare	224,110
Culture and recreation	51,306
Highway and streets	<u>1,660,920</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u>\$ 2,627,318</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Balances			Balances	
	December 1, 2006	Additions	Reductions	December 31, 2007	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,558,996	\$ 222,305	\$ 58,355	\$ 1,722,946	\$ 5,769
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,098,750	-	2,098,750	-	-
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,788,750	-	-	1,788,750	171,250
TOTAL GOVERNMENTAL ACTIVITIES	\$ 5,446,496	\$ 222,305	\$ 2,157,105	\$ 3,511,696	\$ 177,019
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 467,171	\$ 162,252	\$ 7,286	\$ 622,137	\$ 240,427
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	6,296,250	-	6,296,250	-	-
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	5,366,250	-	-	5,366,250	513,750
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 12,129,671	\$ 162,252	\$ 6,303,536	\$ 5,988,387	\$ 754,177

The governmental activities above include the compensated absences related to the internal service funds.

Lease Obligations

During fiscal year 1998, the County entered into a lease agreement with the PBC for the construction of a combined nursing home/health department complex. In order to finance the project, the County contributed \$4,750,000 and the PBC issued \$11,800,000 Lease Revenue Bonds, Series 1997, dated December 1, 1997. The bonds were due serially in annual installments ranging from \$425,000 - \$980,000 each December 1 through December 1, 2016. Interest was payable semi-annually, each June 1 and December 1, at rates ranging from 4.70% - 5.20%. The bonds are secured by annual lease payments from the County, which are due each November 1. Principal maturing on December 1, 2008 and thereafter was called and paid from escrow on December 1, 2007.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

Since the refunding was a crossover refunding, the prior bonds (1997) and the escrowed assets (cash with escrow agent) were reported on the County's financial statements until the crossover date (December 1, 2007). The PBC entered into the refunding to achieve a cash flow savings of approximately \$503,899 and an economic gain of \$304,192. In addition, the refinancing of the lease receivable with the County resulted in a decrease in the principal balance of the lease receivable of \$40,000.

Furthermore, since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the series 1997/2005 lease revenue bonds and related cash with escrow agent have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the DeKalb County Nursing Home (business-type activities).

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

Fiscal Year	2005 Lease Principal	Revenue Interest	Bonds Total
2008	\$ 685,000	\$ 279,373	\$ 964,373
2009	705,000	255,397	960,397
2010	730,000	230,723	960,723
2011	760,000	203,713	963,713
2012	790,000	173,312	963,312
2013	820,000	141,712	961,712
2014	855,000	108,913	963,913
2015	885,000	74,712	959,712
2016	925,000	39,313	964,313
TOTAL	\$ 7,155,000	\$ 1,507,168	\$ 8,662,168

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

Fiscal Year	Lease Payments
2008	\$ 977,385
2009	973,060
2010	972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
	<hr/>
Total lease payments	8,747,484
Less interest and expenses	(1,592,484)
	<hr/>
NET LEASE RECEIVABLE	<u>\$ 7,155,000</u>

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2007 consist of the following:

	Due From	Due To
General		
Public Building Maintenance	\$ -	\$ 13,754
Health	-	1,000
Nonmajor Governmental	230,000	-
Public Building Maintenance		
General	13,754	-
Nonmajor Governmental	26,815	-
Health		
General	1,000	-
Nonmajor Governmental		
General	-	230,000
Public Building Maintenance	-	26,815
Nonmajor Governmental	247,476	247,476
	<hr/>	<hr/>
TOTAL	<u>\$ 519,045</u>	<u>\$ 519,045</u>

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

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

- \$230,000 due from in the General Fund is due from the Veteran’s Assistance Fund (Nonmajor Governmental) for a loan. It will be repaid within one year.
- The due to/due from between the Nonmajor Governmental Funds is made up of \$160,214 is due from the Forest Preserve Fund to the Opportunity Fund to fund a land purchase. It will be repaid within one year. \$87,261 is due from the Opportunity Fund to the Tollway Access Loan fund for sales tax from the City of DeKalb. It will be repaid within one year.

Advances from/to other funds at December 31, 2007 consisted of the following:

	Advance To	Advance From
General Community Outreach	\$ 200,000	\$ -
Capital Improvement Reserve Community Outreach	1,500,000	-
County Farm Community Outreach	300,000	-
Nursing Home Tollway Access Loan	1,697,531	-
Community Outreach General	-	200,000
Capital Improvement Reserve	-	1,500,000
County Farm	-	300,000
Tollway Access Loan Nursing Home	-	1,697,531
TOTAL	\$ 3,697,531	\$ 3,697,531

During the fiscal year 2006, the Nursing Home Fund advanced the Tollway Access Loan Fund \$2,300,000, which it paid to the City of DeKalb as part of an intergovernmental agreement for tollway interchange improvements. The amount will be repaid in future years with sales tax revenue received from the City of DeKalb. In fiscal year 2007, a payment of \$208,749 was made.

During the fiscal year 2007, the Community Outreach Building Fund was advanced \$2,000,000. The advance was \$200,000 from the General Fund, \$1,500,000 from the Capital Improvement Reserve, \$300,000 from the County Farm Fund. The amount will be repaid in future years.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Transfers to/from other funds at December 31, 2007 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,000	\$ 339,083
PBC Maintenance	-	22,000
Nonmajor Governmental	19,867	1,021,000
Public Building Maintenance		
General	22,000	-
Nonmajor Governmental	544,108	650,000
Health		
General	339,083	5,000
Nonmajor Governmental	39,229	1,300,000
Nonmajor Governmental		
Health	1,300,000	39,229
General	1,021,000	19,867
PBC Maintenance	650,000	544,108
Nonmajor Governmental	2,423,697	2,403,697
Nonmajor Business-Type (Internal Service)		
Nonmajor Governmental	-	20,000
TOTAL	<u>\$ 6,363,984</u>	<u>\$ 6,363,984</u>

- \$339,083 was transferred from the General Fund to the Health Fund is FICA/IMRF costs for Non Home Health Employees for the year. This amount includes an additional one month's cost to cover the 13 periods due to the change of the fiscal year end date. This transfer will not be repaid.
- \$1,021,000 - \$560,000 was transferred from the General Fund to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis. \$200,000 was transferred from the General Fund to the Special Projects Fund that is a yearly allocation to special projects for the County. \$11,000 was transferred from the General Fund to the History Room Fund that is used for small salary and benefits for part time director. \$250,000 was transferred from the General Fund to the Community Outreach Building Fund for records and storage space in the new building. These transfers will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$544,108 was transferred from Nonmajor Governmental Funds to the PBC Maintenance Fund for various projects and maintenance - \$300,000 was transferred from the Opportunity Fund, \$174,632 was transferred from the Debt Service Fund, \$61,476 was transferred from the PBC Capital Improvement Fund, and \$8,000 was transferred from the Special Projects Fund. These transfers will not be repaid.
- \$650,000 was transferred from the Public Building Maintenance Fund to the Community Outreach Building Fund (Nonmajor governmental) for costs related to the construction of the Community Outreach Building. This transfer will not be repaid.
- \$1,300,000 was transferred from the Health Department to the Community Outreach Building Fund (Nonmajor governmental) for a portion of the costs of the Community Outreach Building that is being built that will house the Home Health Department as well as other county departments. This transfer will not be repaid.
- \$2,423,697 - \$960,000 was transferred to the Community Outreach Building Fund for construction costs - \$50,000 from Document Storage, \$40,000 from GIS Development, \$275,000 from Mental Health, \$150,000 from Veteran's Assistance, \$385,000 from Debt Service, \$ 60,000 from Special Projects. \$262,697 was transferred to the Engineering Fund for project engineering costs - \$52,904 from Aid to Bridges and \$209,793 from Federal Highway Matching. \$275,000 was transferred from the County Motor Fuel Tax Fund to the Highway Fund to provide funding for road projects. \$300,000 was transferred from the Opportunity Fund to the Land Acquisition Fund for land purchases. \$500,000 was transferred from the Opportunity Fund to the Building Fund to provide starting cash for the fund. \$100,000 was provided from the Opportunity Fund to the Drug Court Fund for additional start-up costs. \$6,000 was transferred from the Senior Services Fund to the Community Service Fund. \$20,000 was transferred from the Facilities Management Internal Service Fund to the Community Outreach Building for construction costs. None of these transfers will be repaid.

7. RISK MANAGEMENT

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

The County is also exposed to risks of loss relating to medical insurance claims of its employees. The County has established a Medical Insurance Fund (an internal service fund) to account for its medical insurance claims. Each participating fund makes payments to the Medical Insurance Fund for amounts which are actuarially determined.

Such payments are displayed on the fund financial statements as revenues and expenditures/expenses (interfund service transactions). Effective January 1, 2003, the County discontinued its self-insurance program for employee health benefits and instead purchased third party indemnity insurance to limit its exposure. Accordingly, there is no liability for health claims payable at December 31, 2007.

For insured programs, there have been no significant reductions in insurance coverage other than noted above for the excess workers compensation policies. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Claims payable, including claims incurred, but not reported, are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund and the Nursing Home Fund at December 31, 2007.

Changes in the Tort and Liability Issuance Fund and Nursing Home Fund claims payable in fiscal year 2007 and 2006 were:

Fiscal Year Ended November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year Ended December 31
2006	\$ 525,914	\$ 346,115	\$ 539,555	\$ 332,474
2007	332,474	515,314	248,362	599,426

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.

8. CONTINGENT LIABILITIES (Continued)

b. Grants

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

c. Property Tax Appeals

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

9. EMPLOYEE RETIREMENT SYSTEMS

In addition to providing pension benefits, the County has elected to provide certain health care benefits for some retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County. Retiree participants electing those benefits are required to contribute \$362-\$500, monthly, for single coverage and \$840 to \$1,380, monthly, for family coverage which is equal to the premium for the coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. For the fiscal year, those costs totaled \$153,171 and contributions made by retiree participants totaled \$134,900. The number of retiree participants was 11 at December 31, 2007.

The County contributes to three agent-multiple employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund (IMRF - Forest Preserve District) and the Sheriff's Law Enforcement Personnel (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2007 was 8.79% of covered payroll.

Illinois Municipal Retirement Fund - Forest Preserve District

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2007 was 12.52% of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) 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. SLEP members meeting these two qualifications 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 up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois compiled statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2007 was 17.44% of covered payroll.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Actuarial valuation date	December 31, 2005	December 31, 2005	December 31, 2005
Actuarial cost method	Entry-age Normal	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	26 Years, Closed	26 Years, Closed	26 Years, Closed
Significant actuarial assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40 to 10.00%	.40 to 10.00%	.40 to 10.00%

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2005	\$ 1,165,227	\$ 24,386	\$ 757,086
	2006	1,368,876	30,301	827,705
	2007	1,439,423	28,286	975,060
Actual contribution	2005	\$ 1,165,227	\$ 24,386	\$ 757,086
	2006	1,368,876	30,301	827,705
	2007	1,439,423	28,286	975,060
Percentage of APC contributed	2005	100.00%	100.00%	100.00%
	2006	100.00%	100.00%	100.00%
	2007	100.00%	100.00%	100.00%
NPO	2005	\$ -	\$ -	\$ -
	2006	-	-	-
	2007	-	-	-

10. RELATED ORGANIZATIONS

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

- DeKalb County Nursing Home Foundation
- Emergency Telephone Service Board
- Metropolitan Exposition, Auditorium and Office Building Authority
- Natural Resources Education Foundation Board
- DeKalb County Cooperative Extension Board
- Housing Authority of DeKalb County
- Fairdale Street Lighting District
- DeKalb Sanitary District
- Various fire protection districts within DeKalb County
- Various cemetery associations within DeKalb County
- Various drainage districts within DeKalb County

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 13,813,000	\$ 13,813,000	\$ 15,110,027
Licenses and permits	117,400	117,400	118,275
Intergovernmental	855,800	855,800	1,228,602
Charges for services	4,233,400	4,233,400	4,406,548
Fines and forfeits	912,000	912,000	1,003,516
Investment income	260,000	260,000	408,421
Miscellaneous	127,700	127,700	325,838
Total revenues	20,319,300	20,319,300	22,601,227
EXPENDITURES			
General government	4,795,100	5,101,100	4,611,775
Public safety	14,907,200	15,826,200	15,587,337
Total expenditures	19,702,300	20,927,300	20,199,112
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	617,000	(608,000)	2,402,115
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity Fund	100,000	100,000	-
Working Cash Fund	6,000	6,000	7,603
Health Fund	5,000	5,000	5,000
Mental Health Fund	-	-	12,264
Transfers (out)			
Community Outreach Building Fund	(250,000)	(250,000)	(250,000)
PBC Renewal and Replacement	-	-	(22,000)
Health Fund	(313,000)	(313,000)	(339,083)
History Room Fund	(11,000)	(11,000)	(11,000)
Asset Replacement Fund	(560,000)	(560,000)	(560,000)
Special Projects Fund	(200,000)	(200,000)	(200,000)
Total other financing sources (uses)	(1,223,000)	(1,223,000)	(1,357,216)
NET CHANGE IN FUND BALANCE	\$ (606,000)	\$ (1,831,000)	1,044,899
FUND BALANCE, DECEMBER 1, 2006			9,257,219
FUND BALANCE, DECEMBER 31, 2007			\$ 10,302,118

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,125,000	\$ 2,125,000	\$ 2,127,484
Charges for services			
Reimbursement from other governments	865,000	865,000	468,601
Investment income	95,000	95,000	152,193
Miscellaneous income	52,500	52,500	57,271
	<hr/>		
Total revenues	3,137,500	3,137,500	2,805,549
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EXPENDITURES			
General government			
Commodities and services			
Building maintenance	2,157,300	2,157,300	2,082,744
Rent	250,000	250,000	250,000
Renewal and replacement program	350,000	350,000	350,000
Emergency services	30,000	30,000	32,500
Other	-	-	1,123
Debt service			
Interest and fiscal charges	-	-	75,663
	<hr/>		
Total expenditures	2,787,300	2,787,300	2,792,030
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	350,200	350,200	13,519
<hr/>			
OTHER FINANCING SOURCES (USES)			
Payment to refunding escrow agent	-	-	(1,798,750)
Transfers in	-	-	566,108
Transfers (out)	-	-	(650,000)
	<hr/>		
Total other financing sources (uses)	-	-	(1,882,642)
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 350,200	\$ 350,200	(1,869,123)
<hr/>			
FUND BALANCE, DECEMBER 1, 2006			3,262,939
			<hr/>
FUND BALANCE, DECEMBER 31, 2007			\$ 1,393,816
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 440,800	\$ 440,800	\$ 436,830
Licenses and permits	335,800	335,800	355,665
Intergovernmental	3,825,400	3,825,400	4,326,258
Charges for services	729,600	729,600	721,652
Investment income	100,000	100,000	112,731
Miscellaneous	5,100	5,100	20,977
Total revenues	5,436,700	5,436,700	5,974,113
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,355,300	4,530,300	4,484,118
Capital improvements	34,000	39,000	36,660
Commodities and services	1,101,900	1,101,900	1,195,543
Supplies and materials	357,600	487,600	383,358
Total expenditures	5,848,800	6,158,800	6,099,679
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(412,100)	(722,100)	(125,566)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	312,100	312,100	339,083
Solid Waste Program Fund	10,000	10,000	10,000
Senior Services Fund	26,000	26,000	29,229
Transfers (out)			
General Fund	-	-	(5,000)
Community Outreach Building Fund	(1,300,000)	(1,300,000)	(1,300,000)
Total other financing sources (uses)	(951,900)	(951,900)	(926,688)
NET CHANGE IN FUND BALANCE	\$ (1,364,000)	\$ (1,674,000)	(1,052,254)
FUND BALANCE, DECEMBER 1, 2006			3,308,908
FUND BALANCE, DECEMBER 31, 2007			\$ 2,256,654

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 SCHEDULE OF FUNDING PROGRESS
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2007

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
2002	\$ 27,395,239	\$ 24,625,601	111.25%	\$ (2,769,638)	\$ 11,889,587	(23.29%)
2003	28,596,633	27,352,038	104.55%	(1,244,595)	12,493,009	(9.96%)
2004	29,112,550	30,843,353	94.39%	1,730,803	13,783,687	12.56%
2005	31,472,984	32,311,599	97.40%	838,615	13,822,380	6.07%
2006	34,890,607	35,453,971	98.41%	563,364	14,562,508	3.87%
2007	39,156,616	39,963,101	97.98%	806,485	16,375,686	4.92%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2007

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2002	\$ 625,761	\$ 737,351	84.87%	\$ 111,590	\$ 192,212	58.06%
2003	666,568	801,236	83.19%	134,668	195,157	69.00%
2004	686,020	908,523	75.51%	222,503	208,269	106.83%
2005	769,050	913,689	84.17%	144,639	194,931	74.20%
2006	866,576	1,028,606	84.25%	162,030	205,712	78.77%
2007	990,649	1,177,398	84.14%	186,749	225,925	82.66%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

December 31, 2007

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2002	\$ 12,574,574	\$ 13,335,980	94.29%	\$ 761,406	\$ 3,676,748	20.71%
2003	11,979,270	14,304,369	83.75%	2,325,099	4,362,545	53.30%
2004	13,108,651	15,789,664	83.02%	2,681,013	4,479,013	59.86%
2005	13,889,896	17,879,123	77.69%	3,989,227	4,582,847	87.05%
2006	15,376,363	20,194,588	76.14%	4,818,225	4,900,561	98.32%
2007	15,740,020	21,272,464	73.99%	5,532,444	5,590,938	98.95%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2007

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2002	\$ 713,375	\$ 713,375	100.00%
2003	113,686	113,686	100.00%
2004	130,945	130,945	100.00%
2005	1,165,227	1,165,227	100.00%
2006	1,368,876	1,368,876	100.00%
2007	1,439,423	1,439,423	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2007

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2002	\$ 17,049	\$ 17,049	100.00%
2003	18,423	18,423	100.00%
2004	24,951	24,951	100.00%
2005	24,386	24,386	100.00%
2006	30,301	30,301	100.00%
2007	28,286	28,286	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL

December 31, 2007

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2002	\$ 482,757	\$ 482,757	100.00%
2003	564,077	564,077	100.00%
2004	651,248	651,248	100.00%
2005	757,086	757,086	100.00%
2006	827,705	827,705	100.00%
2007	975,060	975,060	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2007

1. BUDGETS

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles, except for the Capital Improvement Reserve Fund which is not budgeted.

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 1, 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 Board to approve several supplementary appropriations.

2. EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures/expenses (exclusive of depreciation and amortization) over final budget for the fiscal year:

<u>Fund/Department</u>	<u>Excess Balance</u>
PBC Maintenance	\$ 4,730
Forest Preserve District	84,631

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 4,715,000	\$ 4,715,000	\$ 5,312,782
Property taxes - FICA/IMRF	2,100,000	2,100,000	1,558,896
Replacement taxes	500,000	500,000	702,389
Inheritance tax	80,000	80,000	47,157
Mobile home tax	12,000	12,000	9,782
Sales tax (.01)	375,000	375,000	460,961
Sales tax (.0025)	4,400,000	4,400,000	5,298,907
Local use tax	210,000	210,000	225,043
State income tax	1,420,000	1,420,000	1,492,857
Games tax	1,000	1,000	1,253
	<hr/>		
Total taxes	13,813,000	13,813,000	15,110,027
<hr/>			
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,210
Beer and liquor licenses	3,000	3,000	2,100
Landfill licenses	-	-	50
Franchise fees	22,000	22,000	57,598
Building permits	90,000	90,000	55,012
Raffle permits	-	-	45
Temporary sign permits	400	400	260
	<hr/>		
Total licenses and permits	117,400	117,400	118,275
<hr/>			
INTERGOVERNMENTAL			
Federal grants	366,300	366,300	568,568
State grants	489,500	489,500	660,034
	<hr/>		
Total intergovernmental	855,800	855,800	1,228,602
<hr/>			
CHARGES FOR SERVICES			
Office fees	1,565,500	1,565,500	1,762,596
Passport fees	35,000	35,000	45,690
Marriage licenses	10,000	10,000	12,749
Revenue stamps	400,000	400,000	324,999
Copying services	50,700	50,700	56,317
GIS recording fee	300,000	300,000	300,943
Assessments	-	-	3,944
Administrative fees	-	-	21,433
Regional plan commission	6,500	6,500	6,500
Contract policing	45,000	45,000	47,349
Recordings	425,000	425,000	408,970
Work release	18,000	18,000	29,182

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Police communications	\$ 77,000	\$ 77,000	\$ 111,068
Zoning hearing fees	12,000	12,000	7,751
Consulting	-	-	406
Communication contracts	872,000	872,000	855,583
Jail medical fees	500	500	-
Building re-inspection	1,200	1,200	735
Police special event reimbursements	100,000	100,000	62,307
Police partnerships	295,000	295,000	312,402
Medical costs	20,000	20,000	35,624
Total charges for services	4,233,400	4,233,400	4,406,548
FINES AND FORFEITS			
Traffic fines	440,000	440,000	459,447
Criminal fines	375,000	375,000	408,274
Court system fees	60,000	60,000	76,324
Zoning violation fees	-	-	3,350
Forfeits - DUI	10,000	10,000	21,673
Bond fees	12,000	12,000	9,776
Drug fines	15,000	15,000	24,672
Total fines and forfeits	912,000	912,000	1,003,516
INVESTMENT INCOME	260,000	260,000	408,421
MISCELLANEOUS			
Sale of property	-	-	1,930
Land rentals	-	-	1,757
Building rentals	-	-	3,400
Telecommunications commission	48,000	48,000	27,261
E-911	24,000	24,000	31,350
Tower rental	26,500	26,500	26,450
Sale of publications	200	200	54
Donations	-	-	500
Prisoner - transportation	7,000	7,000	6,416
Prepaid judicial copies	1,000	1,000	1,180
Reimbursements	10,000	10,000	34,565
Unclaimed fees	5,000	5,000	3,933
Services reimbursement	-	-	129,888
Other miscellaneous	6,000	6,000	57,154
Total miscellaneous	127,700	127,700	325,838
TOTAL REVENUES	\$ 20,319,300	\$ 20,319,300	\$ 22,601,227

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 300,000	\$ 300,000	\$ 300,943
Miscellaneous			
E-911	24,000	24,000	31,350
Other miscellaneous	-	-	25
Total information management office	324,000	324,000	332,318
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	3,000	3,000	2,100
Raffle permits	-	-	45
Landfill licenses	-	-	50
Total licenses and permits	3,000	3,000	2,195
Charges for services			
Marriage licenses	10,000	10,000	12,749
Office fees	30,000	30,000	31,223
Passport fees	35,000	35,000	45,690
Revenue stamps	400,000	400,000	324,999
Copying services	50,000	50,000	54,643
Recordings	425,000	425,000	408,969
Total charges for services	950,000	950,000	878,273
Total County Clerk and Recorder	953,000	953,000	880,468
Treasurer			
Charges for services			
Office fees	35,000	35,000	48,358
Investment income			
Interest	220,000	220,000	355,712
Interest - government	25,000	25,000	42,081
Total investment income	245,000	245,000	397,793
Total Treasurer	280,000	280,000	446,151
Supervisor of Assessments			
Intergovernmental			
State grant	38,000	38,000	45,762

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Charges for services			
Assessments	\$ -	\$ -	\$ 3,944
Miscellaneous			
Other miscellaneous	2,000	2,000	758
Total Supervisor of Assessments	40,000	40,000	50,464
Elections			
Intergovernmental			
Salary reimbursements	8,500	8,500	8,900
Federal grants	-	-	57,700
Total intergovernmental	8,500	8,500	66,600
Charges for services			
Copying services	500	500	1,459
Total elections	9,000	9,000	68,059
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	38,781
Total regional office of education	-	-	38,781
Planning and zoning			
Licenses and permits			
Building permits	90,000	90,000	55,012
Temporary sign permits	400	400	260
Total licenses and permits	90,400	90,400	55,272
Charges for services			
Building re-inspection	1,200	1,200	735
Regional plan commission	6,500	6,500	6,500
Zoning hearing fees	12,000	12,000	7,751
Consulting	-	-	406
Copying services	200	200	215
Total charges for services	19,900	19,900	15,607
Fines and forfeits			
Code violations	-	-	3,350

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Miscellaneous			
Sale of publications	\$ 200	\$ 200	\$ 54
Other miscellaneous	3,000	3,000	2
Total miscellaneous	<u>3,200</u>	<u>3,200</u>	<u>56</u>
Total planning and zoning	<u>113,500</u>	<u>113,500</u>	<u>74,285</u>
Other			
Taxes			
Property taxes - corporate	4,715,000	4,715,000	5,312,782
Property taxes - FICA/IMRF	2,100,000	2,100,000	1,558,896
Replacement taxes	500,000	500,000	702,389
Inheritance tax	80,000	80,000	47,157
Mobile home tax	12,000	12,000	9,782
Sales tax (.01)	375,000	375,000	460,961
Sales tax (.0025)	4,400,000	4,400,000	5,298,907
Local use tax	210,000	210,000	225,043
State income tax	1,420,000	1,420,000	1,492,857
Games tax	1,000	1,000	1,253
Total taxes	<u>13,813,000</u>	<u>13,813,000</u>	<u>15,110,027</u>
Licenses and permits			
Franchise fees	<u>22,000</u>	<u>22,000</u>	<u>57,598</u>
Intergovernmental			
5311 VAC grant	340,000	340,000	363,541
Other grants	-	-	61,383
Total intergovernmental	<u>340,000</u>	<u>340,000</u>	<u>424,924</u>
Miscellaneous			
Sale of property	-	-	1,930
Land rentals	-	-	1,757
Building rentals	-	-	3,400
Unclaimed fees	5,000	5,000	3,933
Services reimbursement	-	-	129,888
Other miscellaneous	1,000	1,000	178
Total miscellaneous	<u>6,000</u>	<u>6,000</u>	<u>141,086</u>
Total other	<u>14,181,000</u>	<u>14,181,000</u>	<u>15,733,635</u>
Total general government	<u>15,900,500</u>	<u>15,900,500</u>	<u>17,624,161</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Circuit Clerk			
Charges for services			
Office fees	\$ 475,000	\$ 475,000	\$ 545,162
County fees	765,000	765,000	845,108
Administration fees	-	-	21,433
Total charges for services	<u>1,240,000</u>	<u>1,240,000</u>	<u>1,411,703</u>
Fines and forfeits			
Traffic fines	440,000	440,000	459,447
Criminal fines	375,000	375,000	408,274
Drug fines	15,000	15,000	24,672
Total fines and forfeits	<u>830,000</u>	<u>830,000</u>	<u>892,393</u>
Investment income			
Interest	15,000	15,000	10,629
Total Circuit Clerk	<u>2,085,000</u>	<u>2,085,000</u>	<u>2,314,725</u>
Judiciary			
Fines and forfeits			
Court system fees	60,000	60,000	76,324
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,181
Total judiciary	<u>61,000</u>	<u>61,000</u>	<u>77,505</u>
Court services			
Intergovernmental			
State grant - operating	135,000	135,000	156,458
State aid	5,000	5,000	4,478
Total intergovernmental	<u>140,000</u>	<u>140,000</u>	<u>160,936</u>
Total court services	<u>140,000</u>	<u>140,000</u>	<u>160,936</u>
Coroner			
Intergovernmental			
State grants	-	-	1,565
Licenses and permits			
Cremation permits	2,000	2,000	3,210

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Charges for services			
Office fees	\$ 500	\$ 500	\$ 643
Total coroner	2,500	2,500	5,418
Sheriff			
Intergovernmental			
Federal operating grant	-	-	23,527
Social Security incentive program	-	-	4,200
State sheriff schooling	4,000	4,000	8,500
Total intergovernmental	4,000	4,000	36,227
Charges for services			
Office fees	150,000	150,000	170,823
Contract policing	45,000	45,000	47,349
Special event salary reimbursement	100,000	100,000	62,307
Police partnerships	295,000	295,000	312,402
Total charges for services	590,000	590,000	592,881
Fines and forfeits			
Forfeits - DUI	10,000	10,000	21,673
Miscellaneous			
Workman's compensation salary	-	-	41,583
Tower rental	26,500	26,500	26,450
Total miscellaneous	26,500	26,500	68,033
Total sheriff	630,500	630,500	718,814
Sheriff's communication			
Charges for services			
Police communications	77,000	77,000	111,068
Communication contracts	872,000	872,000	855,583
Total charges for services	949,000	949,000	966,651
Total sheriff's communication	949,000	949,000	966,651
Sheriff's corrections			
Intergovernmental			
Social security incentive program	1,000	1,000	-
State sheriff schooling	8,000	8,000	14,914
Total intergovernmental	9,000	9,000	14,914

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Charges for services			
Jail medical fees	\$ 500	\$ 500	\$ -
Work release	18,000	18,000	29,182
Medical costs	20,000	20,000	35,624
Total charges for services	<u>38,500</u>	<u>38,500</u>	<u>64,806</u>
Fines and forfeits			
Bond fees	12,000	12,000	9,776
Miscellaneous			
Telecommunications commission	48,000	48,000	27,261
Prisoner - transportation	7,000	7,000	6,416
Other miscellaneous	-	-	14,172
Total miscellaneous	<u>55,000</u>	<u>55,000</u>	<u>47,849</u>
Total sheriff's corrections	<u>114,500</u>	<u>114,500</u>	<u>137,345</u>
State's attorney			
Intergovernmental			
State grant - operating	169,000	169,000	190,728
State aid - IV program	95,000	95,000	96,170
State grant - victim witness	26,000	26,000	26,001
Total intergovernmental	<u>290,000</u>	<u>290,000</u>	<u>312,899</u>
Charges for services			
Office fees	110,000	110,000	121,281
Miscellaneous			
Donations	-	-	500
Other miscellaneous	-	-	383
Total miscellaneous	<u>-</u>	<u>-</u>	<u>883</u>
Total state's attorney	<u>400,000</u>	<u>400,000</u>	<u>435,063</u>
Public defender			
Miscellaneous			
Client reimbursement	10,000	10,000	34,565
Intergovernmental			
State reimbursement	-	-	102,359
Total public defender	<u>10,000</u>	<u>10,000</u>	<u>136,924</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State Grant - operating	\$ 6,300	\$ 6,300	\$ -
Federal grant - operating	20,000	20,000	23,636
Total intergovernmental	<u>26,300</u>	<u>26,300</u>	<u>23,636</u>
Miscellaneous			
Other miscellaneous	-	-	49
Total emergency services	<u>26,300</u>	<u>26,300</u>	<u>23,685</u>
Total public safety	<u>4,418,800</u>	<u>4,418,800</u>	<u>4,977,066</u>
TOTAL REVENUES	<u>\$ 20,319,300</u>	<u>\$ 20,319,300</u>	<u>\$ 22,601,227</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 376,000	\$ 403,000	\$ 400,912
Finance	565,500	586,500	567,079
County Clerk and Recorder	510,100	565,100	562,716
Regional Superintendent of Schools	101,300	148,300	145,964
Treasurer	297,000	298,000	291,629
Supervisor of Assessments	487,900	508,900	495,434
Elections	352,900	412,900	393,200
Planning and zoning	420,100	427,100	407,849
Information management office	726,300	726,300	645,777
Other	1,020,000	1,087,000	763,215
Total general government	4,857,100	5,163,100	4,673,775
Less chargebacks to other funds	(62,000)	(62,000)	(62,000)
Net general government	4,795,100	5,101,100	4,611,775
PUBLIC SAFETY			
Circuit Clerk	1,088,700	1,096,700	1,092,384
Judiciary	473,300	495,300	458,452
Court services	1,093,400	1,173,400	1,084,656
Jury commission	126,500	127,500	116,746
Coroner	182,500	203,500	202,116
Sheriff	4,837,000	5,185,000	5,173,337
Sheriff's auxiliary	14,000	14,000	6,853
Sheriff's merit commission	30,000	38,000	35,861
Sheriff's communication	2,099,000	2,124,000	2,110,341
Sheriff's corrections	2,476,000	2,746,000	2,725,312
State's attorney	1,627,700	1,702,700	1,700,477
Public defender	769,000	809,000	778,085
Emergency services	120,100	141,100	132,717
Total public safety	14,937,200	15,856,200	15,617,337
Less chargebacks to other funds	(30,000)	(30,000)	(30,000)
Net public safety	14,907,200	15,826,200	15,587,337
TOTAL EXPENDITURES	\$ 19,702,300	\$ 20,927,300	\$ 20,199,112

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 206,000	\$ 206,000	\$ 226,142
Board and commissions	60,000	60,000	62,790
Overtime	6,500	6,500	7,633
Longevity pay	1,500	1,500	1,519
Deferred compensation	7,000	7,000	7,411
PHO contingency	-	-	267
FICA	22,000	22,000	18,912
IMRF	14,000	14,000	16,690
Health insurance	13,000	13,000	14,114
Life insurance	500	500	319
Unemployment insurance	500	500	601
Fiscal year change	-	26,000	-
Total salaries and benefits	<u>331,000</u>	<u>357,000</u>	<u>356,398</u>
Capital improvements			
Other equipment	400	400	116
Computer equipment	2,600	2,600	2,191
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>2,307</u>
Commodities and services			
Travel	17,000	17,000	13,432
Meetings	1,000	1,000	1,658
Memberships	6,000	6,000	5,896
Maintenance - vehicles	100	100	1,398
Telephone	1,300	1,300	1,258
Commercial services	-	-	224
Postage	2,100	2,100	2,253
Employee recognition	100	100	209
In-house copies	1,500	1,500	2,608
Copies - external	200	200	-
Per diem and expenses	6,500	6,500	7,516
Total commodities and services	<u>35,800</u>	<u>35,800</u>	<u>36,452</u>
Supplies and materials			
Supplies	6,000	6,000	5,534
Periodicals and subscriptions	200	200	221
Fiscal year change	-	1,000	-
Total supplies and materials	<u>6,200</u>	<u>7,200</u>	<u>5,755</u>
Total County Board	<u>\$ 376,000</u>	<u>\$ 403,000</u>	<u>\$ 400,912</u>
Finance			
Salaries and benefits			
Salaries	\$ 344,000	\$ 344,000	\$ 372,528
Overtime	7,000	7,000	7,180
Longevity pay	6,000	6,000	5,633
Deferred compensation	6,000	6,000	6,369
FICA	28,000	28,000	25,181

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 28,000	\$ 28,000	\$ 28,747
Health insurance	70,000	70,000	64,196
Life insurance	1,500	1,500	1,117
Unemployment insurance	1,500	1,500	1,364
Fiscal year change	-	21,000	-
Total salaries and benefits	<u>492,000</u>	<u>513,000</u>	<u>512,315</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	200
Computer equipment	4,000	4,000	3,454
Total capital improvements	<u>5,000</u>	<u>5,000</u>	<u>3,654</u>
Commodities and services			
Travel	6,000	6,000	738
School of instruction	4,000	4,000	654
Meetings - hosting	300	300	281
Public notices	200	200	-
Memberships	800	800	840
Maintenance - equipment	1,000	1,000	60
Maintenance - software	30,000	30,000	29,744
Telephone	700	700	525
Flexible benefits program	7,500	7,500	7,110
Postage	4,500	4,500	3,984
In-house copies	4,000	4,000	2,296
Commercial services	4,000	4,000	300
Total commodities and services	<u>63,000</u>	<u>63,000</u>	<u>46,532</u>
Supplies and materials			
Supplies	5,000	5,000	4,578
Periodicals and subscriptions	500	500	-
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,578</u>
Total finance	<u>\$ 565,500</u>	<u>\$ 586,500</u>	<u>\$ 567,079</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 315,000	\$ 315,000	\$ 356,971
Overtime	8,000	8,000	9,890
Longevity pay	8,000	8,000	8,211
Deferred compensation	1,500	1,500	2,410
FICA	26,000	26,000	27,081
IMRF	26,000	26,000	28,574
Health insurance	82,000	82,000	88,326
Life insurance	1,500	1,500	1,563
Unemployment insurance	2,000	2,000	1,654
Fiscal year change	-	55,000	-
Total salaries and benefits	<u>470,000</u>	<u>525,000</u>	<u>524,680</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Capital improvements			
Office furniture and equipment	\$ 200	\$ 200	\$ 109
Book restoration	1,500	1,500	844
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>953</u>
Commodities and services			
Travel	1,500	1,500	952
School of instruction	200	200	95
Public notices	100	100	-
Memberships	500	500	489
Maintenance - equipment	4,500	4,500	1,256
Postage	13,200	13,200	14,995
In-house copies	5,600	5,600	5,178
Vital records	1,700	1,700	1,775
Total commodities and services	<u>27,300</u>	<u>27,300</u>	<u>24,740</u>
Supplies and materials			
Supplies	11,000	11,000	12,343
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>11,100</u>	<u>11,100</u>	<u>12,343</u>
Total County Clerk and Recorder	<u>\$ 510,100</u>	<u>\$ 565,100</u>	<u>\$ 562,716</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 32,000	\$ 32,000	\$ 64,122
Part-time	15,000	15,000	12,625
Longevity pay	1,500	1,500	1,418
FICA	3,800	3,800	5,838
IMRF	2,500	2,500	4,102
Health insurance	5,700	5,700	6,120
Life insurance	200	200	160
Unemployment insurance	300	300	836
Fiscal year change	-	35,000	-
Total salaries and benefits	<u>61,000</u>	<u>96,000</u>	<u>95,221</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,644</u>
Commodities and services			
Schools of instruction	-	-	1,600
Travel	8,000	8,000	8,243
Public notices	400	400	449
Memberships	2,000	2,000	1,635
Maintenance - equipment	500	500	-
Postage	2,100	2,100	1,797
Telephone	3,500	3,500	3,911
Professional services	-	-	8,000
Commercial services	100	100	-
Data processing services	700	700	700

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Commodities and services (Continued)			
Rental of space	\$ 11,100	\$ 11,100	\$ 11,965
Rental of equipment	3,400	3,400	5,139
Total commodities and services	<u>31,800</u>	<u>31,800</u>	<u>43,439</u>
Supplies and materials			
Supplies	2,500	2,500	1,300
Books and subscriptions	-	-	360
Fiscal year change	-	12,000	-
Total supplies and materials	<u>2,500</u>	<u>14,500</u>	<u>1,660</u>
Total Regional Superintendent of Schools	<u>\$ 101,300</u>	<u>\$ 148,300</u>	<u>\$ 145,964</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 184,000	\$ 184,000	\$ 190,458
Overtime	4,000	4,000	4,153
Longevity pay	2,100	2,100	2,179
Deferred compensation	2,200	2,200	2,410
FICA	15,000	15,000	15,364
IMRF	15,000	15,000	14,621
Health insurance	27,000	27,000	21,312
Life insurance	700	700	602
Unemployment insurance	1,000	1,000	801
Fiscal year change	-	1,000	-
Total salaries and benefits	<u>251,000</u>	<u>252,000</u>	<u>251,900</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	1,205
Computer equipment	4,000	4,000	4,020
Total capital improvements	<u>6,500</u>	<u>6,500</u>	<u>5,225</u>
Commodities and services			
Travel	5,200	5,200	805
School of instruction	700	700	620
Public notices	2,700	2,700	2,522
Memberships	700	700	698
Maintenance - equipment	500	500	123
Postage	15,900	15,900	19,534
In-house copies	900	900	516
Commercial services	5,900	5,900	5,184
Data processing services	2,000	2,000	150
Total commodities and services	<u>34,500</u>	<u>34,500</u>	<u>30,152</u>
Supplies and materials			
Supplies	4,300	4,300	3,700
Periodicals and subscriptions	700	700	652
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,352</u>
Total Treasurer	<u>\$ 297,000</u>	<u>\$ 298,000</u>	<u>\$ 291,629</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 237,000	\$ 237,000	\$ 265,268
Boards and commissions	26,000	26,000	25,500
Overtime	3,000	3,000	1,291
Longevity pay	3,500	3,500	3,150
Deferred compensation	4,500	4,500	4,487
FICA	22,000	22,000	21,635
IMRF	19,000	19,000	20,167
Health insurance	56,000	56,000	50,562
Life insurance	1,000	1,000	921
Unemployment insurance	2,000	2,000	1,840
Fiscal year change	-	21,000	-
Total salaries and benefits	<u>374,000</u>	<u>395,000</u>	<u>394,821</u>
Capital improvements			
Office furniture and small equipment	300	300	126
Computer equipment	12,600	12,600	9,147
Total capital improvements	<u>12,900</u>	<u>12,900</u>	<u>9,273</u>
Commodities and services			
Travel	2,500	2,500	1,777
School of instruction	1,800	1,800	1,344
Public notices	54,000	54,000	56,212
Memberships	500	500	-
Maintenance - equipment	2,000	2,000	452
Maintenance	6,000	6,000	5,960
Postage	13,000	13,000	12,825
In-house copies	1,700	1,700	1,269
Per diem and expenses	1,200	1,200	1,182
Commercial services	1,300	1,300	289
Professional services	5,500	5,500	800
Software	2,000	2,000	2,567
Data processing services	2,000	2,000	60
Total commodities and services	<u>93,500</u>	<u>93,500</u>	<u>84,737</u>
Supplies and materials			
Supplies	6,000	6,000	5,319
Mapping supplies	900	900	653
Periodicals and subscriptions	600	600	631
Total supplies and materials	<u>7,500</u>	<u>7,500</u>	<u>6,603</u>
Total Supervisor of Assessments	<u>\$ 487,900</u>	<u>\$ 508,900</u>	<u>\$ 495,434</u>
Elections			
Salaries and benefits			
Salaries	\$ 100,000	\$ 100,000	\$ 103,634
Part-time	2,000	2,000	188
Overtime	3,500	3,500	1,249
Longevity pay	3,000	3,000	2,446

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Salaries and benefits (Continued)			
Deferred compensation	\$ 1,000	\$ 1,000	\$ -
FICA	9,000	9,000	7,484
IMRF	9,000	9,000	7,933
Health insurance	23,000	23,000	26,578
Life insurance	500	500	524
Unemployment insurance	1,000	1,000	556
Total salaries and benefits	<u>152,000</u>	<u>152,000</u>	<u>150,592</u>
Capital improvements			
Office furniture and small equipment	200	200	130
Federal grant - operating	-	-	57,700
Fiscal year change	-	60,000	-
Total capital improvements	<u>200</u>	<u>60,200</u>	<u>57,830</u>
Commodities and services			
Travel	1,300	1,300	1,456
School of instruction	200	200	70
Public notices	5,000	5,000	3,276
Memberships	200	200	218
Maintenance - equipment	5,000	5,000	2,245
Postage	19,000	19,000	20,706
In-house copies	1,000	1,000	1,549
Per diem and expenses	50,000	50,000	44,296
Commercial services	90,000	90,000	83,821
Data processing services	18,000	18,000	15,275
Total commodities and services	<u>189,700</u>	<u>189,700</u>	<u>172,912</u>
Supplies and materials			
Supplies	<u>11,000</u>	<u>11,000</u>	<u>11,866</u>
Total elections	<u>\$ 352,900</u>	<u>\$ 412,900</u>	<u>\$ 393,200</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 284,000	\$ 284,000	\$ 283,625
Overtime	500	500	806
Longevity pay	1,500	1,500	1,133
Deferred compensation	4,000	4,000	3,995
FICA	22,500	22,500	20,651
IMRF	22,000	22,000	20,513
Health insurance	36,000	36,000	46,744
Life insurance	1,000	1,000	737
Unemployment insurance	1,500	1,500	1,287
Fiscal year change	-	7,000	-
Total salaries and benefits	<u>373,000</u>	<u>380,000</u>	<u>379,491</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Capital improvements			
Office furniture and equipment	\$ 300	\$ 300	\$ 200
Computer equipment	3,600	3,600	2,955
Total capital improvements	<u>3,900</u>	<u>3,900</u>	<u>3,155</u>
Commodities and services			
Travel	2,500	2,500	1,530
School of instruction	1,800	1,800	2,384
Meetings - hosting	200	200	-
Public notices	7,000	7,000	2,734
Memberships	2,000	2,000	1,606
Maintenance - vehicles	2,200	2,200	210
Maintenance - equipment	600	600	-
Postage	2,500	2,500	1,325
In-house copies	1,500	1,500	425
Telephone	1,300	1,300	1,171
Professional services	-	-	2,665
Zoning officer	11,000	11,000	5,227
Mileage - boards	600	600	359
Per diem and expenses	2,000	2,000	317
Total commodities and services	<u>35,200</u>	<u>35,200</u>	<u>19,953</u>
Supplies and materials			
Supplies	3,500	3,500	1,869
Periodicals and subscriptions	1,500	1,500	651
Fuels and lubricants	3,000	3,000	2,730
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>5,250</u>
Total planning and zoning	<u>\$ 420,100</u>	<u>\$ 427,100</u>	<u>\$ 407,849</u>
Information management office			
Salaries and benefits			
Salaries	\$ 504,000	\$ 504,000	\$ 460,651
Overtime	4,000	4,000	3,318
On call	4,000	4,000	200
Longevity pay	3,000	3,000	3,279
Deferred compensation	4,000	4,000	3,764
FICA	40,000	40,000	33,735
IMRF	39,000	39,000	35,169
Health insurance	55,000	55,000	52,588
Life insurance	2,000	2,000	1,117
Unemployment insurance	2,000	2,000	1,452
Total salaries and benefits	<u>657,000</u>	<u>657,000</u>	<u>595,273</u>
Capital improvements			
Office furniture	300	300	200
Computer equipment	8,000	8,000	9,788
Other equipment	2,000	2,000	-
Total capital improvements	<u>10,300</u>	<u>10,300</u>	<u>9,988</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Commodities and services			
Travel	\$ 2,500	\$ 2,500	\$ 628
School of instruction	9,500	9,500	1,988
Mileage	2,000	2,000	327
Memberships	300	300	910
Maintenance - equipment	300	300	-
Maintenance - software	12,000	12,000	14,050
Maintenance	300	300	-
Postage	200	200	68
In-house copies	500	500	117
Telephone	4,000	4,000	5,118
Professional services	7,600	7,600	245
Commercial services	2,500	2,500	524
Internet	500	500	131
Communication	500	500	919
Software acquisition	8,000	8,000	8,693
Total commodities and services	<u>50,700</u>	<u>50,700</u>	<u>33,718</u>
Supplies and materials			
Supplies	1,800	1,800	1,158
Copies - outside	400	400	-
Technical supplies	3,000	3,000	3,444
Mapping supplies	1,500	1,500	1,039
Fuel	200	200	-
Periodicals and subscriptions	1,400	1,400	1,157
Total supplies and materials	<u>8,300</u>	<u>8,300</u>	<u>6,798</u>
Total information management office	<u>\$ 726,300</u>	<u>\$ 726,300</u>	<u>\$ 645,777</u>
Other			
Salaries and benefits			
Salaries	\$ 20,000	\$ 20,000	\$ (110,669)
Employee bonus program	10,000	10,000	-
Paid-hours-off contingency	15,000	15,000	-
Fiscal year change	-	2,000	-
Total salaries and benefits	<u>45,000</u>	<u>47,000</u>	<u>(110,669)</u>
Capital improvements			
Federal grants - operating	-	-	63,363
Fiscal year change	-	65,000	-
Total capital improvements	<u>-</u>	<u>65,000</u>	<u>63,363</u>
Commodities and services			
Public notices	1,000	1,000	63
Meetings	2,000	2,000	394
Maintenance - equipment	3,000	3,000	171
Maintenance - building	10,000	10,000	15,250
Special programs	5,000	5,000	-
Voluntary Action Center pass through	340,000	340,000	363,473

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Commodities and services (Continued)			
Property tax payment	\$ 6,000	\$ 6,000	\$ 208
CASA	25,000	25,000	25,000
Extension unit	28,000	28,000	28,000
Economic development	40,000	40,000	40,000
Telephone	3,000	3,000	-
Cemetery maintenance	6,000	6,000	2,519
Legislative program	1,000	1,000	-
Commercial services	7,000	7,000	8,461
Professional services	90,000	90,000	245,876
Data processing services	60,000	60,000	51,400
Internet	25,000	25,000	3,281
Court costs	5,000	5,000	-
Soil conservation match	18,000	18,000	18,000
Handicap program	1,000	1,000	-
Domestic violence pilot program	156,000	156,000	-
Judgment and claims	3,000	3,000	7,500
Employee recognition program	3,000	3,000	284
Federal lobbyist	100,000	100,000	-
Contingency	35,000	35,000	-
Total commodities and services	<u>973,000</u>	<u>973,000</u>	<u>809,880</u>
Supplies and materials			
Supplies	1,000	1,000	391
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>641</u>
Total other	<u>\$ 1,020,000</u>	<u>\$ 1,087,000</u>	<u>\$ 763,215</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 712,000	\$ 712,000	\$ 737,541
Overtime	5,000	5,000	1,070
Longevity pay	13,500	13,500	13,717
Deferred compensation	2,500	2,500	2,497
FICA	56,000	56,000	55,126
IMRF	55,000	55,000	56,305
Health insurance	149,000	149,000	124,643
Life insurance	3,000	3,000	2,520
Unemployment insurance	4,000	4,000	3,594
Total salaries and benefits	<u>1,000,000</u>	<u>1,000,000</u>	<u>997,013</u>
Commodities and services			
Travel	9,000	9,000	12,903
Public notices	500	500	-
Memberships	2,000	2,000	1,075
Telephone	-	-	1,354
Commercial services	2,000	2,000	555

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Circuit Clerk (Continued)			
Commodities and services (Continued)			
Professional services	\$ -	\$ -	\$ 4,265
Postage	16,000	16,000	13,457
In-house copies	21,000	21,000	22,336
Total commodities and services	<u>50,500</u>	<u>50,500</u>	<u>55,945</u>
Supplies and materials			
Supplies	38,000	38,000	39,214
Periodicals and subscriptions	200	200	212
Fiscal year change	-	8,000	-
Total supplies and materials	<u>38,200</u>	<u>46,200</u>	<u>39,426</u>
Total Circuit Clerk	<u>\$ 1,088,700</u>	<u>\$ 1,096,700</u>	<u>\$ 1,092,384</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 263,000	\$ 263,000	\$ 262,091
Overtime	-	-	61
Longevity pay	3,000	3,000	2,733
FICA	28,000	28,000	18,700
IMRF	24,000	24,000	12,825
Health insurance	54,000	54,000	60,391
Life insurance	1,000	1,000	923
Unemployment insurance	2,000	2,000	2,274
Total salaries and benefits	<u>375,000</u>	<u>375,000</u>	<u>359,998</u>
Capital improvements			
Building remodeling	-	-	20,000
Office furniture and equipment	1,500	1,500	(16,555)
Computer equipment	2,500	2,500	914
Computer software	-	-	297
Fiscal year change	-	22,000	-
Total capital improvements	<u>4,000</u>	<u>26,000</u>	<u>4,656</u>
Commodities and services			
Travel	2,200	2,200	1,005
Meetings	500	500	-
Memberships	2,500	2,500	3,995
Maintenance - equipment	300	300	-
Postage	700	700	518
In-house copies	500	500	494
Court reporter fees	-	-	4,018
Legal transcripts	17,000	17,000	2,190
Appointed attorneys	20,000	20,000	15,572
Investigations	1,000	1,000	-
Telephone	100	100	93
Medical expense	8,000	8,000	-
Professional services	35,000	35,000	58,377
Total commodities and services	<u>87,800</u>	<u>87,800</u>	<u>86,262</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Supplies and materials			
Supplies	\$ 3,000	\$ 3,000	\$ 6,383
Periodicals and subscriptions	3,000	3,000	749
Clothing	500	500	404
Total supplies and materials	<u>6,500</u>	<u>6,500</u>	<u>7,536</u>
Total judiciary	<u>\$ 473,300</u>	<u>\$ 495,300</u>	<u>\$ 458,452</u>
Court Services			
Salaries and benefits			
Salaries	\$ 573,000	\$ 573,000	\$ 644,021
Longevity pay	3,500	3,500	3,343
FICA	44,000	44,000	47,908
IMRF	44,000	44,000	48,311
SLEP	-	-	87
Health insurance	87,000	87,000	85,043
Life insurance	2,500	2,500	2,247
Unemployment insurance	3,000	3,000	3,117
Fiscal year change	-	80,000	-
Total salaries and benefits	<u>757,000</u>	<u>837,000</u>	<u>834,077</u>
Capital improvements			
Office furniture and equipment	400	400	-
Computer equipment	600	600	462
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>462</u>
Commodities and services			
Travel	15,300	15,300	13,266
Memberships	200	200	40
Maintenance - equipment	500	500	-
Postage	4,000	4,000	3,596
In-house copies	3,500	3,500	2,127
Medical expense	1,000	1,000	140
Professional services	5,000	5,000	4,544
Commercial services	500	500	537
Detention space	150,000	150,000	104,640
Specialized care and treatment	150,000	150,000	116,303
Total commodities and services	<u>330,000</u>	<u>330,000</u>	<u>245,193</u>
Supplies and materials			
Supplies	5,000	5,000	4,493
Periodicals and subscriptions	400	400	431
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>4,924</u>
Total court services	<u>\$ 1,093,400</u>	<u>\$ 1,173,400</u>	<u>\$ 1,084,656</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission			
Salaries and benefits			
Salaries	\$ 21,300	\$ 21,300	\$ 22,138
Boards and commissions	7,500	7,500	7,500
FICA	2,500	2,500	2,430
IMRF	1,500	1,500	1,762
Health insurance	1,500	1,500	1,500
Life insurance	200	200	160
Unemployment insurance	500	500	314
Fiscal year change	-	1,000	-
Total salaries and benefits	<u>35,000</u>	<u>36,000</u>	<u>35,804</u>
Capital improvements			
Computer equipment	3,000	3,000	1,105
Total capital improvements	<u>3,000</u>	<u>3,000</u>	<u>1,105</u>
Commodities and services			
Postage	6,000	6,000	5,425
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,300	1,300	948
Jurors' fees and expenses	80,000	80,000	72,801
Total commodities and services	<u>88,000</u>	<u>88,000</u>	<u>79,174</u>
Supplies and materials			
Supplies	500	500	663
Total jury commission	<u>\$ 126,500</u>	<u>\$ 127,500</u>	<u>\$ 116,746</u>
Coroner			
Salaries and benefits			
Salaries	\$ 57,000	\$ 57,000	\$ 57,759
Part-time	36,000	36,000	39,202
Longevity pay	-	-	123
Deferred compensation	1,500	1,500	1,539
FICA	7,500	7,500	7,600
IMRF	4,500	4,500	4,884
SLEP	1,500	1,500	1,306
Health insurance	12,000	12,000	15,409
Life insurance	500	500	197
Unemployment insurance	500	500	570
Fiscal year change	-	8,000	-
Total salaries and benefits	<u>121,000</u>	<u>129,000</u>	<u>128,589</u>
Capital improvements			
Federal grant - operating	-	-	1,280
Fiscal year change	-	2,000	-
Total capital improvements	<u>-</u>	<u>2,000</u>	<u>1,280</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 5,300	\$ 5,300	\$ 5,953
School of instruction	2,500	2,500	1,231
Memberships	900	900	745
Maintenance - equipment	600	600	64
Maintenance - vehicles	700	700	589
Rental of equipment	200	200	-
Postage	500	500	385
In-house copies	200	200	46
Telephone	4,200	4,200	4,787
Commercial services	500	500	225
Professional services	39,000	39,000	50,482
Jurors' fees and expenses	500	500	269
Total commodities and services	<u>55,100</u>	<u>55,100</u>	<u>64,776</u>
Supplies and materials			
Supplies	4,000	4,000	4,855
Clothing	400	400	382
Periodicals and subscriptions	500	500	424
Fuels and lubricants	1,500	1,500	1,810
Fiscal year change	-	11,000	-
Total supplies and materials	<u>6,400</u>	<u>17,400</u>	<u>7,471</u>
Total coroner	<u>\$ 182,500</u>	<u>\$ 203,500</u>	<u>\$ 202,116</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 2,855,000	\$ 2,855,000	\$ 3,030,915
Overtime	200,000	200,000	282,718
On call	15,000	15,000	10,500
Supervisory differential	4,000	4,000	3,912
Premium holiday	27,000	27,000	27,453
Training pay	4,000	4,000	1,957
Continuing education	22,000	22,000	23,827
Longevity pay	52,000	52,000	51,521
Deferred compensation	3,500	3,500	3,428
PHO contingency	5,000	5,000	-
FICA	246,000	246,000	247,946
IMRF	10,000	10,000	13,247
SLEP	555,000	555,000	570,774
Health insurance	415,000	415,000	452,821
Life insurance	7,500	7,500	6,899
Unemployment insurance	9,000	9,000	8,720
Fiscal year change	-	310,000	-
Total salaries and benefits	<u>4,430,000</u>	<u>4,740,000</u>	<u>4,736,638</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Capital improvements			
Office furniture and equipment	\$ 2,000	\$ 2,000	\$ 1,706
Computer equipment	29,000	29,000	25,713
Other equipment	18,000	18,000	15,272
Total capital improvements	<u>49,000</u>	<u>49,000</u>	<u>42,691</u>
Commodities and services			
Travel	11,000	11,000	13,630
School of instruction	20,000	20,000	17,015
Public notices	500	500	1,210
Memberships	1,000	1,000	943
Maintenance - vehicles	60,000	60,000	69,637
Maintenance - equipment	43,000	43,000	34,271
Postage	7,000	7,000	7,789
In-house copies	3,000	3,000	4,494
Telephone	13,000	13,000	14,311
Meetings - host expenses	1,000	1,000	1,129
Rental of equipment	500	500	95
Internal training program	5,000	5,000	4,373
DUI forfeitures	9,000	9,000	10,490
Investigation	5,000	5,000	3,664
K-9	3,000	3,000	3,379
Total commodities and services	<u>182,000</u>	<u>182,000</u>	<u>186,430</u>
Supplies and materials			
Supplies	10,000	10,000	9,511
Photo and microfilm supplies	2,000	2,000	1,115
Firearm supplies	8,000	8,000	5,164
Police supplies	6,000	6,000	3,205
Fuels and lubricants	110,000	110,000	148,115
Clothing	40,000	40,000	40,468
Fiscal year change	-	38,000	-
Total supplies and materials	<u>176,000</u>	<u>214,000</u>	<u>207,578</u>
Total sheriff	<u>\$ 4,837,000</u>	<u>\$ 5,185,000</u>	<u>\$ 5,173,337</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 5,000	\$ 5,000	\$ 4,500
Commodities and services			
Maintenance - equipment	3,400	3,400	59
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,400</u>	<u>5,400</u>	<u>2,059</u>
Supplies and materials			
Police supplies	1,700	1,700	-
Clothing	1,900	1,900	294
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>294</u>
Total sheriff's auxiliary	<u>\$ 14,000</u>	<u>\$ 14,000</u>	<u>\$ 6,853</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,300	\$ 6,300	\$ 4,800
FICA	600	600	367
Unemployment insurance	100	100	91
Total salaries and benefits	<u>7,000</u>	<u>7,000</u>	<u>5,258</u>
Commodities and services			
Public notices	5,000	5,000	4,489
Professional services	16,000	16,000	24,747
Medical	1,000	1,000	172
Meetings	500	500	124
Per diem and expenses	500	500	873
Total commodities and services	<u>23,000</u>	<u>23,000</u>	<u>30,405</u>
Supplies and materials			
Merit Commission supplies	-	-	198
Fiscal year change	-	8,000	-
Total supplies and materials	<u>-</u>	<u>8,000</u>	<u>198</u>
Total sheriff's merit commission	<u>\$ 30,000</u>	<u>\$ 38,000</u>	<u>\$ 35,861</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,185,000	\$ 1,185,000	\$ 1,261,249
Special events	-	-	4,836
Part-time	-	-	10,097
Overtime	50,000	50,000	73,108
On call	2,000	2,000	1,300
Supervisory differential	3,000	3,000	3,185
Premium holiday	20,000	20,000	18,626
Training pay	4,000	4,000	1,935
Education pay	6,000	6,000	8,815
Longevity pay	13,000	13,000	13,880
PHO contingency	10,000	10,000	-
Salary study adjustment	40,000	40,000	-
FICA	105,000	105,000	101,974
SLEP	245,000	245,000	245,300
Health insurance	225,000	225,000	189,050
Life insurance	4,000	4,000	3,892
Unemployment insurance	6,000	6,000	5,384
Worker's compensation	13,000	13,000	13,000
Fiscal year change	-	25,000	-
Total salaries and benefits	<u>1,931,000</u>	<u>1,956,000</u>	<u>1,955,631</u>
Capital improvements			
Office furniture and equipment	2,000	2,000	548
Computer equipment	8,000	8,000	7,800
Communication equipment - rented space	7,000	7,000	6,628
Other equipment	8,000	8,000	5,567
Total capital improvements	<u>25,000</u>	<u>25,000</u>	<u>20,543</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Commodities and services			
Travel	\$ 2,900	\$ 2,900	\$ 2,199
School of instruction	3,500	3,500	3,647
Memberships	400	400	120
Maintenance - software	50,000	50,000	45,361
Maintenance - equipment	15,500	15,500	29,257
In-house copies	600	600	226
Telephone	44,000	44,000	29,709
Insurance premiums	10,000	10,000	10,000
Total commodities and services	<u>126,900</u>	<u>126,900</u>	<u>120,519</u>
Supplies and materials			
Supplies	5,000	5,000	4,944
Janitorial supplies	200	200	216
Periodicals and subscriptions	900	900	806
Clothing	10,000	10,000	7,682
Total supplies and materials	<u>16,100</u>	<u>16,100</u>	<u>13,648</u>
Total sheriff's communication	<u>\$ 2,099,000</u>	<u>\$ 2,124,000</u>	<u>\$ 2,110,341</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,140,000	\$ 1,140,000	\$ 1,248,199
Special events	-	-	12,534
Sheriff contract	-	-	9,538
Part-time	73,000	73,000	40,411
Workers' compensation insurance	-	-	14,184
Overtime	43,000	43,000	50,177
On call	6,000	6,000	1,300
Supervisory differential	2,000	2,000	477
Premium holiday	13,000	13,000	16,212
Training pay	2,000	2,000	3,868
Education pay	8,000	8,000	9,069
Longevity pay	11,000	11,000	8,868
FICA	100,000	100,000	102,376
IMRF	6,000	6,000	-
SLEP	220,000	220,000	235,057
Health insurance	215,000	215,000	185,219
Life insurance	4,000	4,000	3,290
Unemployment insurance	7,000	7,000	5,970
Fiscal year change	-	100,000	-
Total salaries and benefits	<u>1,850,000</u>	<u>1,950,000</u>	<u>1,946,749</u>
Capital improvements			
Office furniture and equipment	4,000	4,000	2,339
Computer equipment	12,000	12,000	178
Other equipment	12,000	12,000	11,141
Total capital improvements	<u>28,000</u>	<u>28,000</u>	<u>13,658</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Commodities and services			
Travel	\$ 4,000	\$ 4,000	\$ 2,607
School of instruction	3,000	3,000	4,426
Memberships	400	400	552
Maintenance - equipment	18,000	18,000	11,365
In-house copies	1,000	1,000	1,820
Internal training program	6,000	6,000	24,707
Professional services	-	-	10,953
Prisoner transportation	15,000	15,000	25,960
Detention space	200,000	200,000	278,997
Medical expense	135,000	135,000	162,986
Total commodities and services	<u>382,400</u>	<u>382,400</u>	<u>524,373</u>
Supplies and materials			
Supplies	3,100	3,100	6,612
Janitorial supplies	9,500	9,500	14,496
Inmate supplies	10,000	10,000	6,184
Police supplies	2,000	2,000	868
Clothing	16,000	16,000	26,834
Food program	175,000	175,000	185,538
Fiscal year change	-	170,000	-
Total supplies and materials	<u>215,600</u>	<u>385,600</u>	<u>240,532</u>
Total sheriff's corrections	<u>\$ 2,476,000</u>	<u>\$ 2,746,000</u>	<u>\$ 2,725,312</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,147,000	\$ 1,147,000	\$ 1,239,933
Overtime	5,000	5,000	2,995
On call	-	-	600
Premium holiday	500	500	-
Longevity pay	3,500	3,500	2,489
FICA	88,000	88,000	87,477
IMRF	86,000	86,000	75,290
SLEP	11,000	11,000	12,317
Health insurance	160,000	160,000	145,935
Life insurance	4,000	4,000	3,487
Unemployment insurance	5,000	5,000	4,666
Fiscal year change	-	66,000	-
Total salaries and benefits	<u>1,510,000</u>	<u>1,576,000</u>	<u>1,575,189</u>
Capital improvements			
Computer equipment	<u>6,000</u>	<u>6,000</u>	<u>5,299</u>
Commodities and services			
Travel	3,300	3,300	8,269
School of instruction	3,000	3,000	2,286
Memberships	3,100	3,100	5,388

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Maintenance - equipment	\$ 1,000	\$ 1,000	\$ 235
Witness fees	4,300	4,300	2,644
Court costs	300	300	295
Postage	10,000	10,000	11,975
In-house copies	8,600	8,600	10,260
Telephone	800	800	518
Legal transcripts	11,000	11,000	19,593
Professional services	15,000	15,000	2,014
Commercial services	14,000	14,000	18,819
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>94,400</u>	<u>94,400</u>	<u>102,296</u>
Supplies and materials			
Supplies	12,000	12,000	12,843
Periodicals and subscriptions	5,300	5,300	4,850
Fiscal year change	-	9,000	-
Total supplies and materials	<u>17,300</u>	<u>26,300</u>	<u>17,693</u>
Total state's attorney	<u>\$ 1,627,700</u>	<u>\$ 1,702,700</u>	<u>\$ 1,700,477</u>
Public defender			
Salaries and benefits			
Salaries	\$ 522,000	\$ 522,000	\$ 563,451
Longevity pay	2,000	2,000	1,536
FICA	40,000	40,000	40,845
IMRF	40,000	40,000	42,096
Health insurance	65,000	65,000	60,602
Life insurance	2,000	2,000	1,313
Unemployment insurance	2,000	2,000	2,050
Fiscal year change	-	40,000	-
Total salaries and benefits	<u>673,000</u>	<u>713,000</u>	<u>711,893</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	1,748
Computer equipment	7,500	7,500	5,659
Total capital improvements	<u>8,500</u>	<u>8,500</u>	<u>7,407</u>
Commodities and services			
Travel	8,000	8,000	3,693
State required travel	5,000	5,000	2,670
School of instruction	3,600	3,600	745
Mileage	4,000	4,000	3,428
Meetings	500	500	154
Memberships	4,000	4,000	4,163
Telephone	2,500	2,500	1,074
Postage	2,600	2,600	1,526
In-house copies	2,500	2,500	2,086
Witness fees	2,000	2,000	312

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services (Continued)			
Legal transcripts	\$ 3,500	\$ 3,500	\$ 3,188
Professional services	40,000	40,000	26,967
Commercial services	800	800	531
Total commodities and services	<u>79,000</u>	<u>79,000</u>	<u>50,537</u>
Supplies and materials			
Supplies	3,500	3,500	3,397
Periodicals and subscriptions	5,000	5,000	4,851
Total supplies and materials	<u>8,500</u>	<u>8,500</u>	<u>8,248</u>
Total public defender	<u>\$ 769,000</u>	<u>\$ 809,000</u>	<u>\$ 778,085</u>
Emergency Services			
Salaries and benefits			
Salaries	\$ 52,000	\$ 52,000	\$ 64,713
Part-time	3,000	3,000	2,900
Longevity pay	-	-	367
FICA	5,000	5,000	4,664
IMRF	5,000	5,000	4,815
Health insurance	12,000	12,000	8,384
Life insurance	500	500	111
Unemployment insurance	500	500	184
Fiscal year change	-	9,000	-
Total salaries and benefits	<u>78,000</u>	<u>87,000</u>	<u>86,138</u>
Capital improvements			
Other equipment	10,000	10,000	21,026
Fiscal year change	-	12,000	-
Total capital improvements	<u>10,000</u>	<u>22,000</u>	<u>21,026</u>
Commodities and services			
Travel	1,500	1,500	1,138
School of instruction	900	900	1,059
Memberships	200	200	45
Maintenance - equipment	600	600	55
Maintenance - software	200	200	-
Maintenance - vehicles	800	800	1,445
Rental of equipment	7,800	7,800	8,772
Contributions to agencies	6,300	6,300	515
Postage	200	200	50
In-house copies	200	200	69
Internet	9,000	9,000	8,372
Telephone	800	800	756
Total commodities and services	<u>28,500</u>	<u>28,500</u>	<u>22,276</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Supplies and materials			
Supplies	\$ 1,500	\$ 1,500	\$ 1,189
Periodicals and subscriptions	600	600	462
Fuels and lubricants	1,500	1,500	1,626
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>3,277</u>
Total emergency services	<u>\$ 120,100</u>	<u>\$ 141,100</u>	<u>\$ 132,717</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
PUBLIC BUILDING MAINTENANCE FUND BY SUBFUND

For the Thirteen Months Ended December 31, 2007

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Taxes					
Property taxes	\$ 2,127,484	\$ -	\$ -	\$ -	\$ 2,127,484
Charges for services					
Reimbursement from other governments	118,601	-	1,824,300	(1,474,300)	468,601
Investment income	34,608	67,940	49,645	-	152,193
Miscellaneous income					
Land rentals	56,875	-	-	-	56,875
Other miscellaneous	-	-	396	-	396
Total revenues	2,337,568	67,940	1,874,341	(1,474,300)	2,805,549
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	1,474,300	-	2,076,494	(1,468,050)	2,082,744
Rent	250,000	-	-	-	250,000
Renewal and replacement program	350,000	-	-	-	350,000
Emergency services	32,500	-	-	-	32,500
Other	-	1,123	-	-	1,123
Debt service					
Interest and fiscal charges	-	75,663	-	-	75,663
Total expenditures	2,106,800	76,786	2,076,494	(1,468,050)	2,792,030
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	230,768	(8,846)	(202,153)	(6,250)	13,519
OTHER FINANCING SOURCES (USES)					
Payment to refunding escrow agent	-	(1,798,750)	-	-	(1,798,750)
Transfers in	-	-	566,108	-	566,108
Transfers (out)	(650,000)	(6,250)	-	6,250	(650,000)
Total other financing sources (uses)	(650,000)	(1,805,000)	566,108	6,250	(1,882,642)
NET CHANGE IN FUND BALANCE	(419,232)	(1,813,846)	363,955	-	(1,869,123)
FUND BALANCE, DECEMBER 1, 2006	729,501	1,885,470	647,968	-	3,262,939
FUND BALANCE, DECEMBER 31, 2007	\$ 310,269	\$ 71,624	\$ 1,011,923	\$ -	\$ 1,393,816

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 440,800	\$ 440,800	\$ 436,830
Total taxes	440,800	440,800	436,830
LICENSES AND PERMITS			
Animal control licenses	153,500	153,500	174,559
Septic permits and licenses	23,600	23,600	24,210
Well permits	12,300	12,300	9,000
Restaurant permits	127,000	127,000	131,708
Septic inspections	7,200	7,200	6,015
Well inspections	9,900	9,900	8,473
Tanning booth inspections	2,300	2,300	1,700
Total licenses and permits	335,800	335,800	355,665
INTERGOVERNMENTAL REVENUE			
Public building commission	183,000	183,000	198,250
Medicare - home nursing	2,100,000	2,100,000	2,291,081
State aid - home nursing	40,000	40,000	42,279
State aid - family planning	30,000	30,000	98,152
State grant - FCM match	210,000	210,000	235,057
State grant - planning prepared	145,000	145,000	154,596
State grant - WIC	275,200	275,200	301,900
State aid - well child	35,000	35,000	47,983
State aid - immunizations	43,000	43,000	44,016
State grant - basic health	155,000	155,000	157,575
State grant - vision and hearing	21,100	21,100	32,085
State grant - vector prevention	1,000	1,000	13,387
State grant - Title X - family planning	179,500	179,500	230,195
State grant - case management	252,000	252,000	276,975
State grant - adolescent health	17,500	17,500	37,769
State grant - AIDS	64,000	64,000	68,550
State grant - tobacco	30,600	30,600	33,227
State grant - HIV case management	43,500	43,500	63,181
Total intergovernmental revenue	3,825,400	3,825,400	4,326,258

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)
HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 36,000	\$ 36,000	\$ 41,303
Blood lead testing	3,100	3,100	3,225
Private pay - home nursing	300,000	300,000	319,142
Private pay - TB	20,000	20,000	21,047
Employee wellness	40,000	40,000	24,413
School physicals	20,000	20,000	7,374
Family planning	100,000	100,000	80,176
Well child clinic	2,500	2,500	2,060
Immunizations	100,000	100,000	126,106
Flu shots	100,000	100,000	89,415
First impressions	8,000	8,000	7,391
	<hr/>		
Total charges for services	729,600	729,600	721,652
	<hr/>		
INVESTMENT INCOME	100,000	100,000	112,731
	<hr/>		
MISCELLANEOUS			
Donations	2,500	2,500	17,915
Building rentals	600	600	650
Other	2,000	2,000	2,412
	<hr/>		
Total miscellaneous	5,100	5,100	20,977
	<hr/>		
TOTAL REVENUES	\$ 5,436,700	\$ 5,436,700	\$ 5,974,113
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,290,000	\$ 3,290,000	\$ 3,338,065
Workers' compensation insurance	-	-	608
Overtime	35,000	35,000	55,958
On call	19,100	19,100	21,705
Examination fees	400	400	590
Health benefits	467,500	467,500	479,266
Life insurance	10,000	10,000	9,972
FICA	254,700	254,700	256,044
IMRF	245,900	245,900	253,136
Unemployment tax	17,700	17,700	16,933
Paid-hours-off contingency	10,000	10,000	46,103
Deferred compensation	5,000	5,000	5,738
Fiscal year change	-	175,000	-
Total salaries and benefits	4,355,300	4,530,300	4,484,118
Capital improvements			
Office furniture and equipment	30,000	30,000	33,115
Other equipment	4,000	4,000	3,545
Fiscal year change	-	5,000	-
Total capital improvements	34,000	39,000	36,660
Commodities and services			
Travel	97,000	97,000	99,939
School of instruction	1,000	1,000	200
Public notices	4,200	4,200	3,078
Memberships	8,700	8,700	8,640
Maintenance - software	43,500	43,500	42,434
Maintenance - vehicles	5,000	5,000	4,983
Maintenance - equipment	8,400	8,400	10,975
Maintenance - building	55,000	55,000	58,354
Postage	20,000	20,000	17,163
Telephone	68,000	68,000	60,670
Utilities	100,000	100,000	98,663
Commercial services	33,000	33,000	70,322
Rental of space	84,100	84,100	91,010
Rental of equipment	1,800	1,800	1,486
Professional services	510,000	510,000	577,703

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 16,340
Employee wellness	30,000	30,000	22,422
Water sample testing	1,200	1,200	1,470
In-house copies	7,000	7,000	6,111
Other commodities and services	4,000	4,000	3,580
	<hr/>		
Total commodities and services	1,101,900	1,101,900	1,195,543
	<hr/>		
Supplies and materials			
Supplies	39,000	39,000	38,915
Janitorial	7,000	7,000	9,982
Family planning supplies	82,000	82,000	95,143
Clinic supplies	21,000	21,000	21,771
Vaccines	100,000	100,000	98,817
Home nursing supplies	75,000	75,000	75,188
TB supplies	5,000	5,000	5,810
Animal control supplies	2,500	2,500	3,095
Periodicals and subscriptions	4,100	4,100	5,111
Educational supplies	6,000	6,000	9,182
Fuels and lubricants	13,000	13,000	18,173
Clothing	3,000	3,000	2,171
Fiscal year change	-	130,000	-
	<hr/>		
Total supplies and materials	357,600	487,600	383,358
	<hr/>		
TOTAL EXPENDITURES	\$ 5,848,800	\$ 6,158,800	\$ 6,099,679
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2007

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS					
Cash and investments	\$ 15,203,288	\$ -	\$ 11,522,245	\$ 200,000	\$ 26,925,533
Receivables					
Property taxes	8,535,000	-	-	-	8,535,000
Accounts	358,781	-	1,025	-	359,806
Accrued interest	104,826	-	102,885	-	207,711
Other	742	-	-	-	742
Prepaid items	23,489	-	-	-	23,489
Due from other funds	-	-	247,476	-	247,476
Advances to other funds	-	-	1,800,000	-	1,800,000
TOTAL ASSETS	\$ 24,226,126	\$ -	\$ 13,673,631	\$ 200,000	\$ 38,099,757
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 549,428	\$ -	\$ 241,695	\$ -	\$ 791,123
Retainage payable	7,963	-	52,259	-	60,222
Accrued payroll	89,725	-	-	-	89,725
Deferred property taxes	8,535,000	-	-	-	8,535,000
Other deferred revenues	49,073	-	-	-	49,073
Due to other funds	390,214	-	114,077	-	504,291
Advances from other funds	-	-	3,697,531	-	3,697,531
Total liabilities	9,621,403	-	4,105,562	-	13,726,965
FUND BALANCES					
Reserved for prepaid items	23,489	-	-	-	23,489
Reserved for long-term receivables	742	-	1,800,000	-	1,800,742
Reserved for retirement	2,130,590	-	-	-	2,130,590
Reserved for cash flow	114,200	-	-	-	114,200
Reserved for community foundation	19,227	-	-	-	19,227
Reserved for land cash	9,988	-	-	-	9,988
Reserved for wetland mitigation	112,154	-	-	-	112,154
Reserved for specific purpose	36,728	-	-	-	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for highways and streets	6,291,184	-	-	-	6,291,184
Reserved for health and welfare	2,229,285	-	-	-	2,229,285
Unreserved					
Undesignated	3,637,136	-	7,768,069	-	11,405,205
Total fund balances	14,604,723	-	9,568,069	200,000	24,372,792
TOTAL LIABILITIES AND FUND BALANCES	\$ 24,226,126	\$ -	\$ 13,673,631	\$ 200,000	\$ 38,099,757

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES					
Taxes	\$ 7,442,730	\$ 13,755	\$ 1,231,816	\$ -	\$ 8,688,301
Licenses and permits	142,400	-	-	-	142,400
Intergovernmental	3,951,706	-	375,993	-	4,327,699
Charges for services	1,808,164	-	29,710	-	1,837,874
Fines and forfeits	99,294	-	-	-	99,294
Investment income	673,861	-	516,475	7,603	1,197,939
Miscellaneous	114,629	-	24,167	-	138,796
Total revenues	14,232,784	13,755	2,178,161	7,603	16,432,303
EXPENDITURES					
Current					
General government	324,681	-	-	-	324,681
Public safety	1,219,982	-	-	-	1,219,982
Highways and streets	6,811,215	-	-	-	6,811,215
Health and welfare	2,762,268	-	-	-	2,762,268
Culture and recreation	1,418,661	-	-	-	1,418,661
Debt service					
Interest and fiscal charges	-	-	76,251	-	76,251
Capital outlay	-	-	2,119,038	-	2,119,038
Total expenditures	12,536,807	-	2,195,289	-	14,732,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,695,977	13,755	(17,128)	7,603	1,700,207
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	40,750	-	40,750
Transfers in	654,697	-	4,740,000	-	5,394,697
Transfers (out)	(1,110,190)	(559,632)	(1,329,476)	(7,603)	(3,006,901)
Total other financing sources (uses)	(455,493)	(559,632)	3,451,274	(7,603)	2,428,546
NET CHANGE IN FUND BALANCES	1,240,484	(545,877)	3,434,146	-	4,128,753
FUND BALANCES, DECEMBER 1, 2006	13,364,239	545,877	6,133,923	200,000	20,244,039
FUND BALANCES, DECEMBER 31, 2007	\$ 14,604,723	\$ -	\$ 9,568,069	\$ 200,000	\$ 24,372,792

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 ALL FUNDS

December 31, 2007

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 3,036,394	\$ 2,258,740	\$ 6,842,409	\$ 2,590,209	\$ 475,536	\$ 15,203,288
Receivables						
Property taxes	-	-	3,870,000	3,245,000	1,420,000	8,535,000
Accounts	624	122,863	178,972	26,922	29,400	358,781
Accrued interest	16,538	5,614	54,551	25,125	2,998	104,826
Other	-	-	-	742	-	742
Prepaid items	13	9,873	6,731	3,862	3,010	23,489
TOTAL ASSETS	\$ 3,053,569	\$ 2,397,090	\$ 10,952,663	\$ 5,891,860	\$ 1,930,944	\$ 24,226,126

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 3,190	\$ 34,854	\$ 426,281	\$ 72,441	\$ 12,662	\$ 549,428
Retainage payable	-	-	7,963	-	-	7,963
Accrued payroll	1,775	18,132	47,618	13,341	8,859	89,725
Deferred property taxes	-	-	3,870,000	3,245,000	1,420,000	8,535,000
Other deferred revenues	-	22,123	-	26,950	-	49,073
Due to other funds	-	-	-	230,000	160,214	390,214
Total liabilities	4,965	75,109	4,351,862	3,587,732	1,601,735	9,621,403
FUND BALANCES						
Reserved for prepaid items	13	9,873	6,731	3,862	3,010	23,489
Reserved for loan receivable	-	-	-	742	-	742
Reserved for retirement	2,099,624	-	-	-	30,966	2,130,590
Reserved for cash flow	-	-	-	-	114,200	114,200
Reserved for community foundation	-	-	-	-	19,227	19,227
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	112,154	112,154
Reserved for specific purpose	-	-	-	-	36,728	36,728
Reserved for highways and streets	-	-	6,291,184	-	-	6,291,184
Reserved for health and welfare	-	-	-	2,229,285	-	2,229,285
Unreserved	948,967	2,312,108	302,886	70,239	2,936	3,637,136
Total fund balances	3,048,604	2,321,981	6,600,801	2,304,128	329,209	14,604,723
TOTAL LIABILITIES AND FUND BALANCES	\$ 3,053,569	\$ 2,397,090	\$ 10,952,663	\$ 5,891,860	\$ 1,930,944	\$ 24,226,126

* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 GENERAL GOVERNMENT GROUP

December 31, 2007

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS							
Cash and investments	\$ 2,083,086	\$ 43,019	\$ 290,763	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,036,394
Receivables							
Accounts	-	-	624	-	-	-	624
Accrued interest	16,538	-	-	-	-	-	16,538
Prepaid items	-	-	13	-	-	-	13
TOTAL ASSETS	\$ 2,099,624	\$ 43,019	\$ 291,400	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,053,569
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ -	\$ 2,815	\$ 186	\$ -	\$ 22	\$ 167	\$ 3,190
Accrued payroll	-	-	1,452	-	-	323	1,775
Total liabilities	-	2,815	1,638	-	22	490	4,965
FUND BALANCES							
Reserved for prepaid items	-	-	13	-	-	-	13
Reserved for retirement	2,099,624	-	-	-	-	-	2,099,624
Unreserved	-	40,204	289,749	58,408	551,970	8,636	948,967
Total fund balances	2,099,624	40,204	289,762	58,408	551,970	8,636	3,048,604
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,099,624	\$ 43,019	\$ 291,400	\$ 58,408	\$ 551,992	\$ 9,126	\$ 3,053,569

(See independent auditor's report.)

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

December 31, 2007

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
ASSETS											
Cash and investments	\$ 12,242	\$ 143,056	\$ 480,635	\$ 7,013	\$ 100,674	\$ 422,362	\$ 204,476	\$ 729,896	\$ 149,107	\$ 9,279	\$ 2,258,740
Receivables											
Accounts	16,204	6,120	23,350	-	20,022	30,053	12,991	9,003	2,055	3,065	122,863
Interest	-	-	-	-	-	-	-	5,614	-	-	5,614
Prepaid items	1,007	-	4,276	-	-	930	-	3,660	-	-	9,873
TOTAL ASSETS	\$ 29,453	\$ 149,176	\$ 508,261	\$ 7,013	\$ 120,696	\$ 453,345	\$ 217,467	\$ 748,173	\$ 151,162	\$ 12,344	\$ 2,397,090
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ -	\$ 1,120	\$ 18,043	\$ 68	\$ 758	\$ -	\$ 4,812	\$ 10,053	\$ -	\$ -	\$ 34,854
Accrued payroll	1,180	-	2,939	-	4,110	7,809	2,094	-	-	-	18,132
Deferred revenue	-	-	-	-	-	-	-	-	22,123	-	22,123
Total liabilities	1,180	1,120	20,982	68	4,868	7,809	6,906	10,053	22,123	-	75,109
FUND BALANCES											
Reserved for prepaid items	1,007	-	4,276	-	-	930	-	3,660	-	-	9,873
Unreserved	27,266	148,056	483,003	6,945	115,828	444,606	210,561	734,460	129,039	12,344	2,312,108
Total fund balances	28,273	148,056	487,279	6,945	115,828	445,536	210,561	738,120	129,039	12,344	2,321,981
TOTAL LIABILITIES AND FUND BALANCES	\$ 29,453	\$ 149,176	\$ 508,261	\$ 7,013	\$ 120,696	\$ 453,345	\$ 217,467	\$ 748,173	\$ 151,162	\$ 12,344	\$ 2,397,090

(See independent auditor's report.)

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

December 31, 2007

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 2,020,454	\$ 292,074	\$ 1,314,739	\$ 1,961,136	\$ 1,254,006	\$ 6,842,409
Receivables						
Property taxes	2,025,000	-	780,000	-	1,065,000	3,870,000
Accounts	43,036	16,748	-	119,188	-	178,972
Accrued interest	21,964	797	9,600	12,429	9,761	54,551
Prepaid items	4,714	1,010	1,007	-	-	6,731
TOTAL ASSETS	\$ 4,115,168	\$ 310,629	\$ 2,105,346	\$ 2,092,753	\$ 2,328,767	\$ 10,952,663
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 273,470	\$ 396	\$ 36,267	\$ -	\$ 116,148	\$ 426,281
Retainage payable	-	-	7,963	-	-	7,963
Accrued payroll	31,725	6,337	2,037	7,519	-	47,618
Deferred property taxes	2,025,000	-	780,000	-	1,065,000	3,870,000
Total liabilities	2,330,195	6,733	826,267	7,519	1,181,148	4,351,862
FUND BALANCES						
Reserved for prepaid items	4,714	1,010	1,007	-	-	6,731
Reserved for highways and streets	1,780,259	-	1,278,072	2,085,234	1,147,619	6,291,184
Unreserved	-	302,886	-	-	-	302,886
Total fund balances	1,784,973	303,896	1,279,079	2,085,234	1,147,619	6,600,801
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,115,168	\$ 310,629	\$ 2,105,346	\$ 2,092,753	\$ 2,328,767	\$ 10,952,663

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2007

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 1,865,600	\$ 16,336	\$ 54,219	\$ 404,849	\$ 65,579	\$ 183,626	\$ 2,590,209
Receivables							
Property taxes	2,115,000	-	-	500,000	-	630,000	3,245,000
Accounts	-	-	-	-	26,922	-	26,922
Accrued interest	20,653	-	-	4,472	-	-	25,125
Other	-	742	-	-	-	-	742
Prepaid items	1,505	-	1,275	-	8	1,074	3,862
TOTAL ASSETS	\$ 4,002,758	\$ 17,078	\$ 55,494	\$ 909,321	\$ 92,509	\$ 814,700	\$ 5,891,860
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 22,870	\$ -	\$ 5,566	\$ 39,810	\$ 2,587	\$ 1,608	\$ 72,441
Accrued payroll	3,609	-	5,541	-	1,084	3,107	13,341
Deferred property taxes	2,115,000	-	-	500,000	-	630,000	3,245,000
Deferred revenue	-	-	26,950	-	-	-	26,950
Due to other funds	-	-	-	-	-	230,000	230,000
Total liabilities	2,141,479	-	38,057	539,810	3,671	864,715	3,587,732
FUND BALANCES							
Reserved for prepaid items	1,505	-	1,275	-	8	1,074	3,862
Reserved for loan receivable	-	742	-	-	-	-	742
Reserved for health and welfare	1,859,774	-	-	369,511	-	-	2,229,285
Unreserved	-	16,336	16,162	-	88,830	(51,089)	70,239
Total fund balances	1,861,279	17,078	17,437	369,511	88,838	(50,015)	2,304,128
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,002,758	\$ 17,078	\$ 55,494	\$ 909,321	\$ 92,509	\$ 814,700	\$ 5,891,860

(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 Thirteen Months Ended December 31, 2007

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ -	\$ -	\$ 3,553,569	\$ 2,837,711	\$ 1,051,450	\$ 7,442,730
Licenses and permits	-	-	-	142,400	-	142,400
Intergovernmental	-	20,733	3,634,979	285,046	10,948	3,951,706
Charges for services	235,794	1,470,970	-	-	101,400	1,808,164
Fines and forfeits	-	99,294	-	-	-	99,294
Investment income	158,607	95,668	293,282	103,399	22,905	673,861
Miscellaneous	38,223	1,520	4,521	1,235	69,130	114,629
Total revenues	432,624	1,688,185	7,486,351	3,369,791	1,255,833	14,232,784
EXPENDITURES						
Current						
General government	324,681	-	-	-	-	324,681
Public safety	93,613	1,126,369	-	-	-	1,219,982
Highways and streets	97,424	-	6,713,791	-	-	6,811,215
Health and welfare	13,313	-	-	2,748,955	-	2,762,268
Culture and recreation	-	-	-	-	1,418,661	1,418,661
Total expenditures	529,031	1,126,369	6,713,791	2,748,955	1,418,661	12,536,807
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(96,407)	561,816	772,560	620,836	(162,828)	1,695,977

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 11,000	\$ 100,000	\$ 537,697	\$ 6,000	\$ -	\$ 654,697
Transfers (out)	(40,000)	(50,000)	(537,697)	(482,493)	-	(1,110,190)
Total other financing sources (uses)	(29,000)	50,000	-	(476,493)	-	(455,493)
NET CHANGE IN FUND BALANCES	(125,407)	611,816	772,560	144,343	(162,828)	1,240,484
FUND BALANCES, DECEMBER 1, 2006	3,174,011	1,710,165	5,828,241	2,159,785	492,037	13,364,239
FUND BALANCES, DECEMBER 31, 2007	\$ 3,048,604	\$ 2,321,981	\$ 6,600,801	\$ 2,304,128	\$ 329,209	\$ 14,604,723

* Aggregate - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

For the Thirteen Months Ended December 31, 2007

	Retirement	Public Building Administration	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES							
Charges for services	\$ -	\$ 25,000	\$ 193,284	\$ 6,360	\$ 11,150	\$ -	\$ 235,794
Investment income	111,630	4,754	3,975	3,242	34,264	742	158,607
Miscellaneous	-	81	-	-	32,000	6,142	38,223
Total revenues	111,630	29,835	197,259	9,602	77,414	6,884	432,624
EXPENDITURES							
General government							
Salaries and benefits	30,934	41,548	57,695	-	-	8,650	138,827
Capital improvements	-	10	39,473	-	8,275	444	48,202
Commodities and services	-	10,326	92,817	-	12,391	2,630	118,164
Supplies and materials	-	666	16,503	-	867	1,452	19,488
Public safety							
Salaries and benefits	93,613	-	-	-	-	-	93,613
Health and welfare							
Salaries and benefits	97,424	-	-	-	-	-	97,424
Highways and streets							
Salaries and benefits	13,313	-	-	-	-	-	13,313
Total expenditures	235,284	52,550	206,488	-	21,533	13,176	529,031
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(123,654)	(22,715)	(9,229)	9,602	55,881	(6,292)	(96,407)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	11,000	11,000
Transfers (out)	-	-	-	-	(40,000)	-	(40,000)
Total other financing sources (uses)	-	-	-	-	(40,000)	11,000	(29,000)
NET CHANGE IN FUND BALANCES	(123,654)	(22,715)	(9,229)	9,602	15,881	4,708	(125,407)
FUND BALANCES, DECEMBER 1, 2006	2,223,278	62,919	298,991	48,806	536,089	3,928	3,174,011
FUND BALANCES, DECEMBER 31, 2007	\$ 2,099,624	\$ 40,204	\$ 289,762	\$ 58,408	\$ 551,970	\$ 8,636	\$ 3,048,604

(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 Thirteen Months Ended December 31, 2007

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Sheriff's Special Projects	Children's Waiting Room	Totals
REVENUES											
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91	\$ -	\$ 7,827	\$ -	\$ 20,733
Charges for services	40,163	44,970	317,184	7,250	283,521	430,899	163,065	183,918	-	-	1,470,970
Fines and forfeits	-	-	-	-	-	-	-	25,220	51,454	22,620	99,294
Investment income	695	8,332	7,996	344	3,535	23,376	11,340	32,055	7,562	433	95,668
Miscellaneous	-	-	-	-	-	-	20	1,500	-	-	1,520
Total revenues	53,673	53,302	325,180	7,594	287,056	454,275	174,516	242,693	66,843	23,053	1,688,185
EXPENDITURES											
Public safety											
Salaries and benefits	23,908	-	89,979	-	197,192	302,495	80,808	37	-	-	694,419
Capital improvements	-	-	26,875	-	7,750	-	4,834	12,289	20,619	-	72,367
Commodities and services	3,770	4,200	52,119	4,782	39,049	9,893	50,170	129,083	9,575	17,300	319,941
Supplies and materials	-	22,394	-	-	4,364	-	8,496	4,388	-	-	39,642
Total expenditures	27,678	26,594	168,973	4,782	248,355	312,388	144,308	145,797	30,194	17,300	1,126,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	25,995	26,708	156,207	2,812	38,701	141,887	30,208	96,896	36,649	5,753	561,816
OTHER FINANCING SOURCES (USES)											
Transfers in	-	-	-	-	-	-	100,000	-	-	-	100,000
Transfers (out)	-	-	-	-	(50,000)	-	-	-	-	-	(50,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	100,000	-	-	-	50,000
NET CHANGE IN FUND BALANCES	25,995	26,708	156,207	2,812	(11,299)	141,887	130,208	96,896	36,649	5,753	611,816
FUND BALANCES, DECEMBER 1, 2006	2,278	121,348	331,072	4,133	127,127	303,649	80,353	641,224	92,390	6,591	1,710,165
FUND BALANCES, DECEMBER 31, 2007	\$ 28,273	\$ 148,056	\$ 487,279	\$ 6,945	\$ 115,828	\$ 445,536	\$ 210,561	\$ 738,120	\$ 129,039	\$ 12,344	\$ 2,321,981

(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 Thirteen Months Ended December 31, 2007

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,901,904	\$ -	\$ 710,228	\$ -	\$ 941,437	\$ 3,553,569
Intergovernmental	506,240	99,615	191,412	2,374,520	463,192	3,634,979
Investment income	88,393	5,285	76,609	77,159	45,836	293,282
Miscellaneous	1,071	3,000	450	-	-	4,521
Total revenues	2,497,608	107,900	978,699	2,451,679	1,450,465	7,486,351
EXPENDITURES						
Highways and streets						
Salaries and benefits	1,072,454	215,481	84,695	460,281	-	1,832,911
Capital improvements	390,002	32,522	1,085,837	1,047,658	906,297	3,462,316
Commodities and services	322,780	1,910	56,352	-	-	381,042
Supplies and materials	1,034,422	3,100	-	-	-	1,037,522
Total expenditures	2,819,658	253,013	1,226,884	1,507,939	906,297	6,713,791
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(322,050)	(145,113)	(248,185)	943,740	544,168	772,560
OTHER FINANCING SOURCES (USES)						
Transfers in	275,000	262,697	-	-	-	537,697
Transfers (out)	-	-	(52,904)	(275,000)	(209,793)	(537,697)
Total other financing sources (uses)	275,000	262,697	(52,904)	(275,000)	(209,793)	-
NET CHANGE IN FUND BALANCES	(47,050)	117,584	(301,089)	668,740	334,375	772,560
FUND BALANCES, DECEMBER 1, 2006	1,832,023	186,312	1,580,168	1,416,494	813,244	5,828,241
FUND BALANCES, DECEMBER 31, 2007	\$ 1,784,973	\$ 303,896	\$ 1,279,079	\$ 2,085,234	\$ 1,147,619	\$ 6,600,801

(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 Thirteen Months Ended December 31, 2007

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 1,976,472	\$ -	\$ -	\$ 463,758	\$ -	\$ 397,481	\$ 2,837,711
Licenses and permits	-	-	-	-	142,400	-	142,400
Intergovernmental	-	-	285,046	-	-	-	285,046
Investment income	87,830	308	123	13,368	1,060	710	103,399
Miscellaneous	26	-	-	-	760	449	1,235
Total revenues	2,064,328	308	285,169	477,126	144,220	398,640	3,369,791
EXPENDITURES							
Health and welfare							
Salaries and benefits	133,159	-	202,312	-	36,574	118,911	490,956
Capital improvements	2,354	-	-	-	-	6,379	8,733
Commodities and services	1,625,663	-	97,797	395,982	56,694	63,367	2,239,503
Supplies and materials	3,755	-	1,225	-	-	4,783	9,763
Total expenditures	1,764,931	-	301,334	395,982	93,268	193,440	2,748,955
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	299,397	308	(16,165)	81,144	50,952	205,200	620,836
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	6,000	-	-	-	6,000
Transfers (out)	(287,264)	-	-	(35,229)	(10,000)	(150,000)	(482,493)
Total other financing sources (uses)	(287,264)	-	6,000	(35,229)	(10,000)	(150,000)	(476,493)
NET CHANGE IN FUND BALANCES	12,133	308	(10,165)	45,915	40,952	55,200	144,343
FUND BALANCES (DEFICIT), DECEMBER 1, 2006	1,849,146	16,770	27,602	323,596	47,886	(105,215)	2,159,785
FUND BALANCES (DEFICIT), DECEMBER 31, 2007	\$ 1,861,279	\$ 17,078	\$ 17,437	\$ 369,511	\$ 88,838	\$ (50,015)	\$ 2,304,128

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 50,000	\$ 50,000	\$ 111,630
Total revenues	50,000	50,000	111,630
EXPENDITURES			
General government			
Salaries and benefits	81,250	81,250	30,934
Public safety			
Salaries and benefits	81,250	81,250	93,613
Health and welfare			
Salaries and benefits	81,250	81,250	97,424
Highways and streets			
Salaries and benefits	81,250	81,250	13,313
Total expenditures	325,000	325,000	235,284
NET CHANGE IN FUND BALANCE	<u>\$ (275,000)</u>	<u>\$ (275,000)</u>	(123,654)
FUND BALANCE, DECEMBER 1, 2006			<u>2,223,278</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,099,624</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	7,000	7,000	4,754
Miscellaneous	-	-	81
Total revenues	32,000	32,000	29,835
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	30,000	30,000	37,138
Part-time	3,000	3,000	136
Overtime	300	300	357
Social security	2,600	2,600	2,872
Illinois municipal retirement	500	500	465
Unemployment insurance	300	300	280
Workers compensation	300	300	300
Total salaries and benefits	37,000	37,000	41,548
Capital improvements			
Computer equipment	2,000	2,000	-
Miscellaneous	1,000	1,000	10
Total capital improvements	3,000	3,000	10
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	491
Mileage	200	200	147
Meetings	300	300	24
Public notices	200	200	87
Maintenance	1,000	1,000	-
Rent	-	-	350
Telephone	2,000	2,000	2,128
Professional fees	7,000	7,000	6,462
Commercial services	500	500	538
Surety bonds	500	500	99
Total commodities and services	13,700	13,700	10,326

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 528
Postage	100	100	138
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>666</u>
Total expenditures	<u>54,800</u>	<u>54,800</u>	<u>52,550</u>
NET CHANGE IN FUND BALANCE	<u>\$ (22,800)</u>	<u>\$ (22,800)</u>	(22,715)
FUND BALANCE, DECEMBER 1, 2006			<u>62,919</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 40,204</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 13,000	\$ 13,000	\$ 18,451
Recorder computer fee	100,000	100,000	105,449
Micro document copies	31,000	31,000	25,353
Microfilm contracts	120,000	120,000	44,031
Investment income	3,000	3,000	3,975
	<hr/>	<hr/>	<hr/>
Total revenues	267,000	267,000	197,259
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	44,000	44,000	38,022
Part-time	10,000	10,000	-
Overtime	5,000	5,000	1,098
FICA	5,000	5,000	2,838
IMRF	5,000	5,000	3,017
Longevity pay	1,000	1,000	-
Health insurance	24,000	24,000	12,170
Life insurance	500	500	160
Unemployment insurance	1,500	1,500	390
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	96,000	96,000	57,695
Capital improvements			
Office furniture and equipment	3,000	3,000	923
Computer equipment	17,000	17,000	13,658
Specialized equipment	20,000	20,000	24,892
	<hr/>	<hr/>	<hr/>
Total capital improvements	40,000	40,000	39,473
Commodities and services			
School of instruction	300	300	182
Maintenance - equipment	23,000	23,000	21,403
Maintenance - software	42,000	42,000	44,724
Commercial services	15,000	15,000	15,197
Professional services	10,000	10,000	10,993
Data processing services	2,000	2,000	318
	<hr/>	<hr/>	<hr/>
Total commodities and services	92,300	92,300	92,817

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 20,000	\$ 20,000	\$ 16,503
Total expenditures	<u>248,300</u>	<u>248,300</u>	<u>206,488</u>
NET CHANGE IN FUND BALANCE	<u>\$ 18,700</u>	<u>\$ 18,700</u>	(9,229)
FUND BALANCE, DECEMBER 1, 2006			<u>298,991</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 289,762</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,000	\$ 4,000	\$ 6,360
Investment income	-	-	3,242
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>9,602</u>
EXPENDITURES			
General government			
None	1,000	1,000	-
Total expenditures	<u>1,000</u>	<u>1,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,000</u>	<u>\$ 3,000</u>	9,602
FUND BALANCE, DECEMBER 1, 2006			<u>48,806</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 58,408</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 12,000	\$ 12,000	\$ 11,150
Investment income	-	-	34,264
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
	<hr/>		
Total revenues	44,000	44,000	77,414
	<hr/>		
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	16,500	48,500	8,275
Commodities and services	87,400	87,400	12,391
Supplies and materials	4,500	4,500	867
	<hr/>		
Total expenditures	142,400	174,400	21,533
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(98,400)	(130,400)	55,881
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	-	(40,000)
	<hr/>		
Total other financing sources (uses)	-	-	(40,000)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (98,400)	\$ (130,400)	15,881
	<hr/>		
FUND BALANCE, DECEMBER 1, 2006			536,089
	<hr/>		
FUND BALANCE, DECEMBER 31, 2007			\$ 551,970
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,000	1,000	-
FICA	2,700	2,700	-
Unemployment insurance	300	300	-
	<hr/>		
Total salaries and benefits	34,000	34,000	-
	<hr/>		
Capital improvements			
Computer equipment	15,500	15,500	7,303
Specialized equipment	1,000	1,000	972
Fiscal year change	-	32,000	-
	<hr/>		
Total capital improvements	16,500	48,500	8,275
	<hr/>		
Commodities and services			
Travel	1,400	1,400	210
Schools of instruction	10,000	10,000	3,435
Professional services	30,000	30,000	850
Aerial digital map	20,000	20,000	-
Software acquisition	14,000	14,000	7,615
Communications net	5,000	5,000	-
Telephone and data	2,000	2,000	281
Internal training program	5,000	5,000	-
	<hr/>		
Total commodities and services	87,400	87,400	12,391
	<hr/>		
Supplies and materials			
Technical supplies	1,500	1,500	99
Mapping supplies	1,000	1,000	768
Fuel	2,000	2,000	-
	<hr/>		
Total supplies and materials	4,500	4,500	867
	<hr/>		
TOTAL EXPENDITURES	\$ 142,400	\$ 174,400	\$ 21,533

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 742
Miscellaneous			
Donations	6,000	6,000	6,142
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,884</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	6,500	6,500	7,923
Part-time	1,200	1,200	-
FICA	600	600	601
Unemployment insurance	200	200	126
Fiscal year change	-	1,000	-
Total salaries and benefits	<u>8,500</u>	<u>9,500</u>	<u>8,650</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	170
Computer equipment	1,500	1,500	274
Total capital improvements	<u>2,500</u>	<u>2,500</u>	<u>444</u>
Commodities and services			
Maintenance - equipment	600	600	362
Commercial service	2,000	2,000	2,061
Postage	400	400	207
Total commodities and services	<u>3,000</u>	<u>3,000</u>	<u>2,630</u>
Supplies and materials			
Supplies	3,000	3,000	1,452
Total expenditures	<u>17,000</u>	<u>18,000</u>	<u>13,176</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,000)	(12,000)	(6,292)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	11,000	11,000	11,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,000)</u>	4,708
FUND BALANCE, DECEMBER 1, 2006			<u>3,928</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 8,636</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 12,815
Charges for services			
Financial services	21,000	21,000	40,163
Investment income	500	500	695
	<u>36,500</u>	<u>36,500</u>	<u>53,673</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	48,000	48,000	15,878
Part-time	10,000	10,000	-
Longevity pay	1,000	1,000	501
FICA	5,000	5,000	992
IMRF	4,000	4,000	1,140
Health benefits	24,000	24,000	5,335
Life insurance	500	500	62
Unemployment insurance	500	500	-
	<u>93,000</u>	<u>93,000</u>	<u>23,908</u>
Commodities and services			
Maintenance - equipment	4,000	4,000	3,770
Data processing	2,500	2,500	-
	<u>6,500</u>	<u>6,500</u>	<u>3,770</u>
Supplies and materials			
Other	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>27,678</u>
NET CHANGE IN FUND BALANCE	<u>\$ (63,500)</u>	<u>\$ (63,500)</u>	25,995
FUND BALANCE, DECEMBER 1, 2006			<u>2,278</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 28,273</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 44,970
Investment income	-	-	8,332
	<hr/>		
Total revenues	36,000	36,000	53,302
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
	<hr/>		
Total capital improvements	5,000	5,000	-
<hr/>			
Commodities and services			
Rent	5,000	5,000	4,200
<hr/>			
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	30,000	30,000	22,394
	<hr/>		
Total supplies and materials	30,500	30,500	22,394
<hr/>			
Total expenditures	40,500	40,500	26,594
<hr/>			
NET CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	26,708
FUND BALANCE, DECEMBER 1, 2006			<u>121,348</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 148,056</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 325,000	\$ 325,000	\$ 302,834
Computerization super driver	-	-	14,350
Court supervision fee	20,000	20,000	-
Investment income	4,000	4,000	7,996
	<hr/>		
Total revenues	349,000	349,000	325,180
	<hr/>		
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	47,000	47,000	72,456
Part-time	3,000	3,000	-
Longevity pay	1,000	1,000	505
FICA	4,000	4,000	5,583
IMRF	4,000	4,000	5,553
Health benefits	1,500	1,500	5,166
Life insurance	200	200	276
Unemployment insurance	300	300	440
Fiscal year change	-	30,000	-
	<hr/>		
Total salaries and benefits	61,000	91,000	89,979
	<hr/>		
Capital improvements			
Computer equipment	75,000	75,000	26,875
	<hr/>		
Total capital improvements	75,000	75,000	26,875
	<hr/>		
Commodities and services			
Maintenance - software	62,000	62,000	14,891
Maintenance - equipment	22,000	22,000	1,575
Data processing services	10,000	10,000	35,653
	<hr/>		
Total commodities and services	94,000	94,000	52,119
	<hr/>		
Total expenditures	230,000	260,000	168,973
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 119,000	\$ 89,000	156,207
	<hr/>		
FUND BALANCE, DECEMBER 1, 2006			331,072
	<hr/>		
FUND BALANCE, DECEMBER 31, 2007			\$ 487,279
	<hr/>		

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 7,250
Investment income	-	-	344
	<hr/>		
Total revenues	5,000	5,000	7,594
<hr/>			
EXPENDITURES			
Public safety			
Commodities and services			
Memberships	-	-	100
Travel	-	-	2,240
Transcripts	5,000	5,000	2,442
	<hr/>		
Total commodities and services	5,000	5,000	4,782
<hr/>			
Supplies and materials			
Supplies	300	300	-
Postage	200	200	-
Copies - in house	200	200	-
	<hr/>		
Total supplies and materials	700	700	-
<hr/>			
Total expenditures	5,700	5,700	4,782
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (700)	\$ (700)	2,812
<hr/>			
FUND BALANCE, DECEMBER 1, 2006			4,133
			<hr/>
FUND BALANCE, DECEMBER 31, 2007			\$ 6,945
			<hr/> <hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 300,000	\$ 300,000	\$ 283,521
Investment income	3,000	3,000	3,535
Total revenues	303,000	303,000	287,056
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	45,000	45,000	158,196
Part-time	43,000	43,000	-
Longevity pay	3,000	3,000	1,602
FICA	7,000	7,000	11,905
IMRF	4,000	4,000	6,570
Health benefits	-	-	16,449
Life insurance	-	-	245
Unemployment insurance	2,000	2,000	2,225
Fiscal year change	-	95,000	-
Total salaries and benefits	104,000	199,000	197,192
Capital improvements			
Computer equipment	75,000	75,000	-
Office furniture and equipment	-	-	7,750
Total capital improvements	75,000	75,000	7,750
Commodities and services			
Maintenance - software	10,000	10,000	-
Telephone	7,500	7,500	4,195
Maintenance - equipment	5,000	5,000	863
Internet	1,000	1,000	3,410
Data processing	10,000	10,000	30,581
Total commodities and services	33,500	33,500	39,049
Supplies and materials			
Supplies	10,000	10,000	4,364
Total expenditures	222,500	317,500	248,355
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	80,500	(14,500)	38,701
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	-	(50,000)
Total other financing sources (uses)	-	-	(50,000)
NET CHANGE IN FUND BALANCE	\$ 80,500	\$ (14,500)	(11,299)
FUND BALANCE, DECEMBER 1, 2006			127,127
FUND BALANCE, DECEMBER 31, 2007			\$ 115,828

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 400,000	\$ 400,000	\$ 430,899
Investment income	-	-	23,376
Total revenues	400,000	400,000	454,275
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	175,000	175,000	200,402
Part-time	35,000	35,000	26,275
Overtime	14,000	14,000	6,866
Premium holiday	3,000	3,000	1,869
Supervisory differential	-	-	92
Training pay	1,000	1,000	436
Education pay	1,500	1,500	-
Longevity pay	2,000	2,000	3,558
FICA	16,000	16,000	15,637
IMRF	3,000	3,000	-
SLEP	32,000	32,000	31,610
Health benefits	25,000	25,000	14,325
Life insurance	1,000	1,000	479
Unemployment insurance	1,500	1,500	946
Total salaries and benefits	310,000	310,000	302,495
Capital improvements			
Other equipment	4,000	4,000	-
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	10,000	9,893
Total commodities and services	10,500	10,500	9,893
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	-
Total supplies and materials	1,100	1,100	-
Total expenditures	325,600	325,600	312,388
NET CHANGE IN FUND BALANCE	\$ 74,400	\$ 74,400	141,887
FUND BALANCE, DECEMBER 1, 2006			303,649
FUND BALANCE, DECEMBER 31, 2007			\$ 445,536

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Clean program	\$ -	\$ -	\$ 91
Charges for services			
Drug court fees	120,000	120,000	163,065
Investment income	-	-	11,340
Miscellaneous revenue			
Donations	-	-	20
	<hr/>		
Total revenues	120,000	120,000	174,516
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	64,000	64,000	68,010
PHO contingency	-	-	144
FICA	5,000	5,000	5,334
IMRF	4,000	4,000	5,235
Health insurance	1,500	1,500	1,500
Life insurance	200	200	160
Unemployment insurance	300	300	425
Fiscal year change	-	6,000	-
	<hr/>		
Total salaries and benefits	75,000	81,000	80,808
Capital improvements			
Office furniture and small equipment	1,500	1,500	776
Computer equipment	5,600	5,600	4,058
	<hr/>		
Total capital improvements	7,100	7,100	4,834
Commodities and services			
School of instruction	600	600	1,000
Travel	5,500	5,500	4,020
Meetings - host expenses	1,000	1,000	651
Memberships	500	500	3,244
Professional services	1,600	1,600	16,459
Contributions to agencies	45,800	45,800	19,640
Drug testing	1,000	1,000	4,937
Postage	600	600	219
	<hr/>		
Total commodities and services	56,600	56,600	50,170

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 8,496
Fiscal year change	-	1,000	-
Total supplies and materials	<u>2,000</u>	<u>3,000</u>	<u>8,496</u>
Total expenditures	<u>140,700</u>	<u>147,700</u>	<u>144,308</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(20,700)	(27,700)	30,208
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity Fund	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 79,300</u>	<u>\$ 72,300</u>	130,208
FUND BALANCE, DECEMBER 1, 2006			<u>80,353</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 210,561</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 91,500	\$ 91,500	\$ 141,036
Electronic monitoring	30,000	30,000	34,387
Leads connection	2,000	2,000	2,000
Drug testing	6,000	6,000	6,495
Fines and forfeits			
Victim impact panel fees	13,000	13,000	25,220
Investment income	6,000	6,000	32,055
Miscellaneous	1,000	1,000	1,500
	<u>149,500</u>	<u>149,500</u>	<u>242,693</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	25,000	25,000	-
Overtime	500	500	-
FICA	2,000	2,000	31
Unemployment insurance	500	500	6
	<u>28,000</u>	<u>28,000</u>	<u>37</u>
Capital improvements			
Computer equipment	15,000	15,000	12,289
Commodities and services			
Maintenance - vehicles	4,000	4,000	3,610
Training	5,000	5,000	3,082
Telephone	5,500	5,500	4,883
Professional services	4,000	4,000	2,458
Drug testing	5,000	5,000	2,418
Commercial services	15,000	15,000	12,711
Special programs	4,500	4,500	1,782
Juvenile summer camp	50,000	50,000	48,240
Electronic monitoring	45,000	45,000	49,899
	<u>138,000</u>	<u>138,000</u>	<u>129,083</u>
Supplies and materials			
Fuel	4,000	4,000	4,388
	<u>185,000</u>	<u>185,000</u>	<u>145,797</u>
NET CHANGE IN FUND BALANCE	<u>\$ (35,500)</u>	<u>\$ (35,500)</u>	96,896
FUND BALANCE, DECEMBER 1, 2006			<u>641,224</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 738,120</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 5,000	\$ 5,000	\$ 7,827
Fines and forfeits			
Forfeits	10,000	10,000	-
DUI fines	20,000	20,000	46,912
Narcotics task force	3,000	3,000	4,542
Investment income	-	-	7,562
Miscellaneous income			
Donations	100	100	-
DeKalb County Community Foundation	2,000	2,000	-
	<u>40,100</u>	<u>40,100</u>	<u>66,843</u>
EXPENDITURES			
Public safety			
Capital improvements			
Office equipment	1,000	1,000	-
Other equipment	15,000	15,000	20,619
Fiscal year change	-	5,000	-
	<u>16,000</u>	<u>21,000</u>	<u>20,619</u>
Commodities and services			
Training	2,000	2,000	-
Maintenance - equipment	10,000	10,000	9,575
	<u>12,000</u>	<u>12,000</u>	<u>9,575</u>
	<u>28,000</u>	<u>33,000</u>	<u>30,194</u>
NET CHANGE IN FUND BALANCE	<u>\$ 12,100</u>	<u>\$ 7,100</u>	36,649
FUND BALANCE, DECEMBER 1, 2006			<u>92,390</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 129,039</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CHILDREN'S WAITING ROOM FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 15,000	\$ 15,000	\$ 22,620
Investment income	-	-	433
Total revenues	15,000	15,000	23,053
EXPENDITURES			
Public safety			
Commodities and services	13,500	13,500	17,300
Fiscal year change	-	4,000	-
Total expenditures	13,500	17,500	17,300
NET CHANGE IN FUND BALANCE	\$ 1,500	\$ (2,500)	5,753
FUND BALANCE, DECEMBER 1, 2006			6,591
FUND BALANCE, DECEMBER 31, 2007			\$ 12,344

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,900,000	\$ 1,900,000	\$ 1,901,904
Intergovernmental			
City of DeKalb	-	-	2,246
Fuel reimbursement	130,000	130,000	244,488
Sale of fuel	4,500	4,500	5,825
Materials	100,000	100,000	191,274
Local agency maintenance	-	-	7,265
Grants - federal	-	-	55,142
Investment income	30,000	30,000	88,393
Miscellaneous	3,500	3,500	1,071
Total revenues	<u>2,168,000</u>	<u>2,168,000</u>	<u>2,497,608</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,032,000	1,047,000	1,072,454
Capital improvements	694,440	694,440	390,002
Commodities and services	455,400	455,400	322,780
Supplies and materials	874,600	904,600	1,034,422
Total expenditures	<u>3,056,440</u>	<u>3,101,440</u>	<u>2,819,658</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(888,440)</u>	<u>(933,440)</u>	<u>(322,050)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
Total other financing sources (uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (613,440)</u>	<u>\$ (658,440)</u>	<u>(47,050)</u>
FUND BALANCE, DECEMBER 1, 2006			<u>1,832,023</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,784,973</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 670,000	\$ 670,000	\$ 750,243
Overtime	20,000	20,000	48,957
Seasonal	23,000	23,000	23,346
Premium holiday	3,000	3,000	2,312
Longevity pay	17,000	17,000	19,212
FICA	61,000	61,000	61,736
IMRF	58,000	58,000	60,867
Health benefits	164,000	164,000	94,682
Unemployment tax	3,000	3,000	3,386
Life insurance	4,000	4,000	3,168
Uniform allowance	5,000	5,000	-
Deferred compensation	4,000	4,000	4,545
Fiscal year change	-	15,000	-
Total salaries and benefits	1,032,000	1,047,000	1,072,454
Capital improvements			
Land acquisition	330,000	330,000	113,482
Vehicles	32,500	32,500	28,121
Construction equipment	284,200	284,200	211,958
Landscaping	2,000	2,000	118
Office furniture and equipment	10,740	10,740	7,862
Other equipment	35,000	35,000	28,461
Total capital improvements	694,440	694,440	390,002
Commodities and services			
Travel	3,300	3,300	3,433
School of instruction	2,500	2,500	1,481
Mileage	300	300	166
Public notices	300	300	306
Memberships	1,500	1,500	1,791
Maintenance - software	4,000	4,000	3,944
Maintenance - vehicles	35,000	35,000	27,512
Maintenance - building	10,000	10,000	3,920
Maintenance - equipment	100,000	100,000	72,749
Maintenance - fuel depot	1,500	1,500	1,252
Maintenance - HVAC	1,500	1,500	1,738
Maintenance - plumbing	1,000	1,000	450
Maintenance - electrical	2,000	2,000	835
Telephone	9,000	9,000	10,609
Electricity	35,000	35,000	37,553
Gas	27,000	27,000	23,409
Garbage	6,000	6,000	3,999

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,208
Commercial services	55,000	55,000	18,091
Janitorial contract	6,000	6,000	6,708
Drug testing	1,500	1,500	1,473
Rental of equipment	1,000	1,000	638
Professional services	150,000	150,000	99,515
	<hr/>	<hr/>	<hr/>
Total commodities and services	455,400	455,400	322,780
Supplies and materials			
Supplies	6,500	6,500	5,088
Postage	1,400	1,400	1,149
Janitorial supplies	2,000	2,000	1,865
Fuels and lubricants	325,000	325,000	394,650
Materials - day labor	200,000	200,000	83,889
Materials - traffic control	18,000	18,000	18,653
Materials - winter maintenance	320,000	320,000	522,675
Books & subscriptions	200	200	268
Clothing	1,400	1,400	5,377
Other supplies and materials	100	100	808
Fiscal year change	-	30,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	874,600	904,600	1,034,422
TOTAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 3,056,440	\$ 3,101,440	\$ 2,819,658

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 33,019
Township motor fuel - engineering	40,000	40,000	56,996
Township special bridges	-	-	9,600
Investment income	2,000	2,000	5,285
Miscellaneous	-	-	3,000
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>107,900</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	223,000	223,000	215,481
Capital improvements	48,300	48,300	32,522
Commodities and services	2,700	2,700	1,910
Supplies and materials	2,000	3,000	3,100
Total expenditures	<u>276,000</u>	<u>277,000</u>	<u>253,013</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(224,000)</u>	<u>(225,000)</u>	<u>(145,113)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	41,000	41,000	52,904
Federal Highway Matching Fund	248,000	248,000	209,793
Total other financing sources (uses)	<u>289,000</u>	<u>289,000</u>	<u>262,697</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ 65,000</u></u>	<u><u>\$ 64,000</u></u>	117,584
FUND BALANCE, DECEMBER 1, 2006			<u>186,312</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 303,896</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 157,000	\$ 157,000	\$ 167,978
Overtime	8,000	8,000	3,089
Longevity pay	5,000	5,000	4,224
FICA	13,000	13,000	12,802
IMRF	13,000	13,000	13,101
Health insurance	25,000	25,000	13,268
Life insurance	1,000	1,000	467
Unemployment insurance	1,000	1,000	552
Total salaries and benefits	223,000	223,000	215,481
Capital improvements			
Office furniture and small equipment	4,500	4,500	3,988
Vehicles	43,800	43,800	28,534
Total capital improvements	48,300	48,300	32,522
Commodities and services			
Schools of instruction	400	400	-
Travel	500	500	359
Maintenance - equipment	1,200	1,200	1,155
Maintenance - software	600	600	396
Total commodities and services	2,700	2,700	1,910
Supplies and materials			
Supplies	2,000	2,000	3,100
Fiscal year change	-	1,000	-
Total supplies and materials	2,000	3,000	3,100
TOTAL EXPENDITURES	\$ 276,000	\$ 277,000	\$ 253,013

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 779,000	\$ 779,000	\$ 710,228
Intergovernmental			
Contributions from townships			
Construction	40,000	40,000	24,000
Township bridge - construction	147,000	147,000	167,412
Investment income	10,000	10,000	76,609
Miscellaneous	-	-	450
Total revenues	<u>976,000</u>	<u>976,000</u>	<u>978,699</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	50,000	50,000	55,288
Overtime	3,000	3,000	5,767
Longevity pay	2,000	2,000	1,708
FICA	5,000	5,000	4,339
IMRF	5,000	5,000	4,635
Health insurance	12,000	12,000	12,614
Life insurance	500	500	160
Unemployment insurance	500	500	184
Fiscal year change	-	7,000	-
Total salaries and benefits	<u>78,000</u>	<u>85,000</u>	<u>84,695</u>
Capital improvements			
Bridges and other structures	1,077,500	1,077,500	1,085,837
Fiscal year change	-	10,000	-
Total capital improvements	<u>1,077,500</u>	<u>1,087,500</u>	<u>1,085,837</u>
Commodities and services			
Professional services	100,000	100,000	56,352
Total commodities and services	<u>100,000</u>	<u>100,000</u>	<u>56,352</u>
Total expenditures	<u>1,255,500</u>	<u>1,272,500</u>	<u>1,226,884</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(279,500)</u>	<u>(296,500)</u>	<u>(248,185)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(41,000)	(41,000)	(52,904)
Total other financing sources (uses)	<u>(41,000)</u>	<u>(41,000)</u>	<u>(52,904)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (320,500)</u>	<u>\$ (337,500)</u>	(301,089)
FUND BALANCE, DECEMBER 1, 2006			<u>1,580,168</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,279,079</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,490,000	\$ 1,490,000	\$ 1,796,003
City of DeKalb	360,000	360,000	578,517
Investment income	30,000	30,000	77,159
	<u>1,880,000</u>	<u>1,880,000</u>	<u>2,451,679</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	360,000	360,000	345,719
Overtime	10,000	10,000	24,222
Seasonal	12,000	12,000	28,580
Premium holiday	2,000	2,000	1,967
Longevity pay	9,000	9,000	-
FICA	32,000	32,000	30,764
IMRF	30,000	30,000	27,863
Unemployment insurance	2,000	2,000	1,166
Fiscal year change	-	5,000	-
	<u>457,000</u>	<u>462,000</u>	<u>460,281</u>
Capital improvements			
Road - major repairs and maintenance	1,403,500	1,403,500	1,047,658
	<u>1,403,500</u>	<u>1,403,500</u>	<u>1,047,658</u>
	<u>1,860,500</u>	<u>1,865,500</u>	<u>1,507,939</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>19,500</u>	<u>14,500</u>	<u>943,740</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	(275,000)	(275,000)	(275,000)
	<u>(275,000)</u>	<u>(275,000)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (255,500)</u>	<u>\$ (260,500)</u>	668,740
FUND BALANCE, DECEMBER 1, 2006			<u>1,416,494</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,085,234</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 950,000	\$ 950,000	\$ 941,437
Intergovernmental	240,000	240,000	463,192
Investment income	10,000	10,000	45,836
Total revenues	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,450,465</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	860,000	860,000	906,297
Fiscal year change	-	50,000	-
Total expenditures	<u>860,000</u>	<u>910,000</u>	<u>906,297</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>340,000</u>	<u>290,000</u>	<u>544,168</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(248,000)	(248,000)	(209,793)
Total other financing sources (uses)	<u>(248,000)</u>	<u>(248,000)</u>	<u>(209,793)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 92,000</u>	<u>\$ 42,000</u>	334,375
FUND BALANCE, DECEMBER 1, 2006			<u>813,244</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,147,619</u>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,982,300	\$ 1,982,300	\$ 1,976,472
Investment income	25,000	25,000	87,830
Miscellaneous	-	-	26
Total revenues	<u>2,007,300</u>	<u>2,007,300</u>	<u>2,064,328</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	131,500	134,500	133,159
Capital improvements	62,400	62,400	2,354
Commodities and services	1,687,800	1,687,800	1,625,663
Supplies and materials	2,700	2,700	3,755
Total expenditures	<u>1,884,400</u>	<u>1,887,400</u>	<u>1,764,931</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>122,900</u>	<u>119,900</u>	<u>299,397</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	-	(12,264)
Community Outreach Building Fund	(275,000)	(275,000)	(275,000)
Total other financing sources (uses)	<u>(275,000)</u>	<u>(275,000)</u>	<u>(287,264)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (152,100)</u>	<u>\$ (155,100)</u>	12,133
FUND BALANCE, DECEMBER 1, 2006			<u>1,849,146</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,861,279</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 100,000	\$ 100,000	\$ 102,001
Part-time	4,000	4,000	-
Health insurance	9,000	9,000	12,966
Life insurance	500	500	319
FICA	7,600	7,600	7,745
IMRF	7,400	7,400	7,835
Unemployment tax	800	800	368
Deferred compensation	2,200	2,200	1,925
Fiscal year change	-	3,000	-
Total salaries and benefits	131,500	134,500	133,159
Capital improvements			
Office furniture and equipment	3,000	3,000	870
Computer equipment	4,400	4,400	1,575
Building modifications	35,000	35,000	(91)
Capital set-aside	20,000	20,000	-
Total capital improvements	62,400	62,400	2,354
Commodities and services			
Travel	3,800	3,800	2,339
School of instruction	1,500	1,500	2,066
Public notices	300	300	-
Memberships	11,000	11,000	10,036
Maintenance - equipment	1,300	1,300	909
Postage	300	300	419
Telephone	2,200	2,200	2,077
Rental of space	9,000	9,000	8,655
Professional services	5,000	5,000	5,708
Commercial services	600	600	-
Software acquisition	900	900	574
Internet	1,300	1,300	1,067
Contributions to agencies	1,610,100	1,610,100	1,578,308
Copies - outside	300	300	151
Special programs	37,000	37,000	13,030
Other commodities and services	3,200	3,200	324
Total commodities and services	1,687,800	1,687,800	1,625,663
Supplies and materials			
Supplies	1,600	1,600	2,246
Periodicals and subscriptions	1,100	1,100	1,509
Total supplies and materials	2,700	2,700	3,755
TOTAL EXPENDITURES	\$ 1,884,400	\$ 1,887,400	\$ 1,764,931

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 400	\$ 400	\$ 308
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	400	400	308
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Services Fund	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
NET CHANGE IN FUND BALANCE	<u>\$ 100</u>	<u>\$ 100</u>	308
FUND BALANCE, DECEMBER 1, 2006			<u>16,770</u>
FUND BALANCE, DECEMBER 31, 2007			<u><u>\$ 17,078</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 220,000	\$ 220,000	\$ 209,972
State grants	60,000	60,000	67,070
Local grants	1,500	1,500	8,004
Investment income	200	200	123
Miscellaneous income	2,000	2,000	-
	<hr/>		
Total revenues	283,700	283,700	285,169
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	205,000	205,000	202,312
Capital improvements	-	1,000	-
Commodities and services	83,000	83,000	97,797
Supplies and materials	2,000	17,000	1,225
	<hr/>		
Total expenditures	290,000	306,000	301,334
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,300)	(22,300)	(16,165)
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial Aid Fund	300	300	-
Senior Services Fund	6,000	6,000	6,000
	<hr/>		
Total other financing sources (uses)	6,300	6,300	6,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ -	\$ (16,000)	(10,165)
	<hr/>		
FUND BALANCE, DECEMBER 1, 2006			27,602
	<hr/>		
FUND BALANCE, DECEMBER 31, 2007			\$ 17,437
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 154,000	\$ 154,000	\$ 151,315
Longevity pay	1,000	1,000	1,073
Health benefits	19,000	19,000	19,991
Life insurance	600	600	479
FICA	12,000	12,000	11,526
IMRF	12,000	12,000	11,708
Unemployment tax	600	600	552
Deferred compensation	4,000	4,000	4,168
Worker's compensation	1,800	1,800	1,500
	<hr/>		
Total salaries and benefits	205,000	205,000	202,312
Capital improvements			
Fiscal year change	-	1,000	-
	<hr/>		
Total capital improvements	-	1,000	-
Commodities and services			
Office furniture and supplies	-	-	679
Travel	3,000	3,000	3,590
School of instruction	1,500	1,500	6,350
Scholarships	3,000	3,000	3,000
Memberships	1,500	1,500	1,939
Maintenance - equipment	500	500	348
Postage	500	500	392
Telephone	1,000	1,000	1,146
Rental of space	1,000	1,000	935
Professional services	500	500	-
Contributions to agencies	2,000	2,000	-
Grant refunds	-	-	4,603
Direct assistance payouts	68,500	68,500	74,815
	<hr/>		
Total commodities and services	83,000	83,000	97,797
Supplies and materials			
Supplies	2,000	2,000	1,225
Fiscal year change	-	15,000	-
	<hr/>		
Total supplies and materials	2,000	17,000	1,225
TOTAL EXPENDITURES	\$ 290,000	\$ 306,000	\$ 301,334

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 475,000	\$ 475,000	\$ 463,758
Investment income	5,000	5,000	13,368
Total revenues	<u>480,000</u>	<u>480,000</u>	<u>477,126</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	394,000	394,000	395,982
Fiscal year change	-	3,000	-
Total expenditures	<u>394,000</u>	<u>397,000</u>	<u>395,982</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>86,000</u>	<u>83,000</u>	<u>81,144</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Service Fund	(6,000)	(6,000)	(6,000)
Health Fund	(26,000)	(26,000)	(29,229)
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>(35,229)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 54,000</u>	<u>\$ 51,000</u>	45,915
FUND BALANCE, DECEMBER 1, 2006			<u>323,596</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 369,511</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 400,000	\$ 400,000	\$ 397,481
Investment income	-	-	710
Miscellaneous	-	-	449
Total revenues	400,000	400,000	398,640
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	88,000	88,000	90,799
FICA	7,000	7,000	6,669
IMRF	6,000	6,000	6,591
Health insurance	14,000	14,000	14,114
Life insurance	500	500	319
Unemployment insurance	500	500	419
Fiscal year change	-	4,000	-
Total salaries and benefits	116,000	120,000	118,911
Capital outlay			
Office furniture and small equipment	2,000	2,000	27
Computer equipment	3,000	3,000	3,463
Computer software	-	-	2,889
Fiscal year change	-	2,000	-
Total capital outlay	5,000	7,000	6,379
Commodities and services			
School of instruction	2,000	2,000	30
Travel	2,000	2,000	5,415
Mileage - employee	3,000	3,000	5,143
Meetings	1,000	1,000	349
Memberships	1,000	1,000	60
Public notices	3,000	3,000	165
Community relations	2,000	2,000	3,031
Maintenance	500	500	-
Rent - space	2,500	2,500	-
Utilities	1,000	1,000	-
Telephone	2,000	2,000	1,772
Professional services	2,000	2,000	-
Commercial services	10,000	10,000	200
Direct assistance payments	40,000	40,000	46,871
Postage	3,000	3,000	331
Total commodities and services	75,000	75,000	63,367

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 3,332
Copies	-	-	604
Printing	2,500	2,500	40
Books and subscriptions	3,000	3,000	807
Contingency	5,000	5,000	-
Total supplies and materials	<u>14,000</u>	<u>14,000</u>	<u>4,783</u>
Total expenditures	<u>210,000</u>	<u>216,000</u>	<u>193,440</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>190,000</u>	<u>184,000</u>	<u>205,200</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 40,000</u>	<u>\$ 34,000</u>	55,200
FUND BALANCE (DEFICIT), DECEMBER 1, 2006			<u>(105,215)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2007			<u>\$ (50,015)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 110,000	\$ 110,000	\$ 142,400
Investment income	500	500	1,060
Miscellaneous	-	-	760
Total revenues	<u>110,500</u>	<u>110,500</u>	<u>144,220</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	27,600	27,600	30,436
Overtime	-	-	64
On call	-	-	255
Health insurance	900	900	900
Life insurance	100	100	96
FICA	2,100	2,100	2,358
IMRF	2,100	2,100	2,355
Unemployment tax	100	100	110
Fiscal year change	-	5,000	-
Total salaries and benefits	<u>32,900</u>	<u>37,900</u>	<u>36,574</u>
Commodities and services			
Travel	500	500	25
Memberships	100	100	250
Public notices	-	-	13,369
Professional services	15,000	15,000	16,000
Commercial services	36,000	36,000	10,006
Contributions to agencies	30,000	30,000	16,423
Miscellaneous	500	500	621
Total commodities and services	<u>82,100</u>	<u>82,100</u>	<u>56,694</u>
Total expenditures	<u>115,000</u>	<u>120,000</u>	<u>93,268</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(4,500)</u>	<u>(9,500)</u>	<u>50,952</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (14,500)</u>	<u>\$ (19,500)</u>	40,952
FUND BALANCE, DECEMBER 1, 2006			<u>47,886</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 88,838</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,033,000	\$ 1,033,000	\$ 1,032,376
Replacement taxes	10,500	10,500	19,074
Intergovernmental			
State grant	-	-	10,948
Charges for services	-	-	101,400
Investment income	8,000	8,000	22,905
Miscellaneous			
Farm rental	13,000	13,000	22,627
Shelter house/camping fees	10,600	10,600	13,347
Donations	-	-	8,100
NREC	25,000	25,975	24,025
DeKalb County Community Foundation	-	-	1,031
Wetland donation	30,000	30,000	-
Total revenues	1,130,100	1,131,075	1,255,833
EXPENDITURES			
Culture and recreation			
Salaries and benefits	374,000	426,475	382,159
Capital improvements	667,300	735,655	889,409
Commodities and services	98,200	110,000	95,724
Supplies and materials	52,900	61,900	51,369
Total expenditures	1,192,400	1,334,030	1,418,661
NET CHANGE IN FUND BALANCE	\$ (62,300)	\$ (202,955)	(162,828)
FUND BALANCE, DECEMBER 1, 2006			492,037
FUND BALANCE, DECEMBER 31, 2007			\$ 329,209

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 211,000	\$ 235,000	\$ 211,077
Board and commissions	6,500	9,000	6,200
Deferred compensation	3,800	3,800	4,777
Seasonal	56,000	63,000	53,589
Longevity	3,800	3,800	4,260
Health benefits	38,000	42,000	37,468
Life insurance	600	600	638
FICA	20,500	22,500	20,093
IMRF	33,000	45,975	43,277
Unemployment tax	800	800	780
Total salaries and benefits	374,000	426,475	382,159
Capital improvements			
Development improvements	625,300	625,300	779,415
Other staff improvements	6,000	6,000	3,298
Wetland mitigation	30,000	98,355	99,024
Vehicles and equipment	6,000	6,000	7,672
Total capital improvements	667,300	735,655	889,409
Commodities and services			
Travel and meetings	1,500	1,500	1,231
Environmental education	17,000	17,000	17,000
Public notices	500	500	281
Memberships	300	300	422
Maintenance - vehicles	6,500	10,000	5,771
Maintenance - building and grounds	9,500	13,000	9,428
Maintenance - equipment	1,000	1,000	906
Postage	500	500	426
Utilities - telephone	6,000	6,000	5,303
Utilities - electricity	5,000	5,000	6,106
Commercial services	5,000	5,000	4,980
Professional services	4,000	4,000	4,593
NREC expenses	25,000	25,000	24,000
Insurance premiums	9,800	11,600	9,742
Contributions to agencies	2,100	2,100	1,487
Other commodities and services	4,500	7,500	4,048
Total commodities and services	98,200	110,000	95,724

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
 FOREST PRESERVE DISTRICT FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 22,500	\$ 24,000	\$ 22,549
Fuels and lubricants	26,000	32,000	25,225
Vehicle parts	1,000	1,000	424
Machine and equipment parts	2,500	4,000	2,145
Clothing	900	900	1,026
Total supplies and materials	52,900	61,900	51,369
TOTAL EXPENDITURES	\$ 1,192,400	\$ 1,334,030	\$ 1,418,661

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 13,755
EXPENDITURES			
Debt service			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	-	-	13,755
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public Building Commission	(546,000)	(546,000)	(559,632)
Total other financing sources (uses)	(546,000)	(546,000)	(559,632)
NET CHANGE IN FUND BALANCE	\$ (546,000)	\$ (546,000)	(545,877)
FUND BALANCE, DECEMBER 1, 2006			545,877
FUND BALANCE, DECEMBER 31, 2007			\$ -

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS

December 31, 2007

	Capital Improvement Reserve	Special Projects	County Farm
ASSETS			
Cash and investments	\$ -	\$ 1,055,990	\$ 725,435
Receivables			
Accounts	-	-	-
Accrued interest	-	-	7,120
Due from other funds	-	-	-
Advances to other funds	1,500,000	-	300,000
TOTAL ASSETS	\$ 1,500,000	\$ 1,055,990	\$ 1,032,555
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 28,005	\$ -
Retainage payable	-	-	-
Due to other funds	-	-	-
Advances due to other funds	-	-	-
Total liabilities	-	28,005	-
FUND BALANCES			
Reserved for long-term receivables	1,500,000	-	300,000
Unreserved - undesignated (deficit)	-	1,027,985	732,555
Total fund balances (deficit)	1,500,000	1,027,985	1,032,555
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,500,000	\$ 1,055,990	\$ 1,032,555

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Building	Totals
\$ 607,667	\$ 279,432	\$ 2,956,194	\$ 1,085,608	\$ 4,305,946	\$ 505,973	\$ 11,522,245
-	-	-	1,025	-	-	1,025
-	-	45,328	-	50,437	-	102,885
-	87,262	160,214	-	-	-	247,476
-	-	-	-	-	-	1,800,000
<u>\$ 607,667</u>	<u>\$ 366,694</u>	<u>\$ 3,161,736</u>	<u>\$ 1,086,633</u>	<u>\$ 4,356,383</u>	<u>\$ 505,973</u>	<u>\$ 13,673,631</u>
\$ -	\$ -	\$ -	\$ -	\$ 213,690	\$ -	\$ 241,695
-	-	-	-	52,259	-	52,259
-	-	114,077	-	-	-	114,077
-	1,697,531	-	-	2,000,000	-	3,697,531
-	1,697,531	114,077	-	2,265,949	-	4,105,562
-	-	-	-	-	-	1,800,000
607,667	(1,330,837)	3,047,659	1,086,633	2,090,434	505,973	7,768,069
607,667	(1,330,837)	3,047,659	1,086,633	2,090,434	505,973	9,568,069
<u>\$ 607,667</u>	<u>\$ 366,694</u>	<u>\$ 3,161,736</u>	<u>\$ 1,086,633</u>	<u>\$ 4,356,383</u>	<u>\$ 505,973</u>	<u>\$ 13,673,631</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Capital Improvement Reserve	Special Projects	County Farm
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for services	-	-	-
Intergovernmental	-	17,813	-
Investment income	61,476	71,185	46,843
Miscellaneous	-	4,955	19,212
Total revenues	61,476	93,953	66,055
EXPENDITURES			
Debt service			
Interest	-	-	-
Capital outlay			
Capital improvements	-	192,381	7,950
Total expenditures	-	192,381	7,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,476	(98,428)	58,105
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	200,000	-
Transfers (out)	(61,476)	(68,000)	-
Total other financing sources (uses)	(61,476)	132,000	-
NET CHANGE IN FUND BALANCES	-	33,572	58,105
FUND BALANCES (DEFICIT), DECEMBER 1, 2006	1,500,000	994,413	974,450
FUND BALANCES (DEFICIT), DECEMBER 31, 2007	\$ 1,500,000	\$ 1,027,985	\$ 1,032,555

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Community Outreach Building	Building	Totals
\$ -	\$ -	\$ 1,231,816	\$ -	\$ -	\$ -	\$ 1,231,816
-	-	-	29,710	-	-	29,710
-	358,180	-	-	-	-	375,993
17,667	13,935	128,357	69,781	101,258	5,973	516,475
-	-	-	-	-	-	24,167
17,667	372,115	1,360,173	99,491	101,258	5,973	2,178,161
-	76,251	-	-	-	-	76,251
-	-	-	661,144	1,257,563	-	2,119,038
-	76,251	-	661,144	1,257,563	-	2,195,289
17,667	295,864	1,360,173	(561,653)	(1,156,305)	5,973	(17,128)
-	-	-	40,750	-	-	40,750
300,000	-	-	560,000	3,180,000	500,000	4,740,000
-	-	(1,200,000)	-	-	-	(1,329,476)
300,000	-	(1,200,000)	600,750	3,180,000	500,000	3,451,274
317,667	295,864	160,173	39,097	2,023,695	505,973	3,434,146
290,000	(1,626,701)	2,887,486	1,047,536	66,739	-	6,133,923
\$ 607,667	\$ (1,330,837)	\$ 3,047,659	\$ 1,086,633	\$ 2,090,434	\$ 505,973	\$ 9,568,069

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grants	\$ 20,000	\$ 20,000	\$ -
E-911 Board	-	-	17,813
Investment income	-	-	71,185
Miscellaneous	-	-	4,955
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>93,953</u>
EXPENDITURES			
Capital improvements			
Landscaping	20,000	20,000	18,055
Americans with Disabilities Act compliance	10,000	10,000	4,067
Walk/Bike path	10,000	10,000	-
Space utilization	-	-	12,480
Solid waste study	-	-	23,008
Fee study	15,000	15,000	7,825
Groundwater management program	-	-	11,577
Network infrastructure	10,000	10,000	1,150
Financial system upgrade	6,000	6,000	-
Mass appraisal system	9,000	9,000	-
State's attorneys office	70,000	70,000	6,542
Telephone system	15,000	15,000	25,713
Reverse 9-1-1 Alert	60,000	60,000	-
CAD message switch	50,000	50,000	35,170
Filing systems	15,000	15,000	8,004
Sheriff's communication system and tower	150,000	150,000	-
Sheriff's digital patroller	45,000	45,000	28,330
Building security systems	10,000	10,000	10,460
Contingency	5,000	5,000	-
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>192,381</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(480,000)</u>	<u>(480,000)</u>	<u>(98,428)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General Fund	200,000	200,000	200,000
PBC Renewal and Replacement	-	-	(8,000)
Community Outreach building	-	-	(60,000)
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>132,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (280,000)</u>	<u>\$ (280,000)</u>	33,572
FUND BALANCE, DECEMBER 1, 2006			<u>994,413</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,027,985</u>

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 20,000	\$ 20,000	\$ 46,843
Miscellaneous	-	-	19,212
Total revenues	20,000	20,000	66,055
EXPENDITURES			
Capital outlay			
Capital improvements	150,000	150,000	-
Professional services	50,000	50,000	7,950
Total expenditures	200,000	200,000	7,950
NET CHANGE IN FUND BALANCE	\$ (180,000)	\$ (180,000)	58,105
FUND BALANCE, DECEMBER 1, 2006			974,450
FUND BALANCE, DECEMBER 31, 2007			\$ 1,032,555

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 17,667
Total revenues	-	-	17,667
EXPENDITURES			
Capital outlay	300,000	300,000	-
Total expenditures	300,000	300,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,000)	(300,000)	17,667
OTHER FINANCING SOURCES (USES)			
Transfers in	300,000	300,000	300,000
Total other financing sources (uses)	300,000	300,000	300,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	317,667
FUND BALANCE, DECEMBER 1, 2006			290,000
FUND BALANCE, DECEMBER 31, 2007			\$ 607,667

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TOLLWAY ACCESS LOAN FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 350,000	\$ 350,000	\$ 358,180
Investment income	-	-	13,935
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>372,115</u>
EXPENDITURES			
Debt service			
Principal	209,000	209,000	-
Interest	76,000	76,000	76,251
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>76,251</u>
NET CHANGE IN FUND BALANCE	<u>\$ 65,000</u>	<u>\$ 65,000</u>	295,864
FUND BALANCE (DEFICIT), DECEMBER 1, 2006			<u>(1,626,701)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2007			<u>\$ (1,330,837)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,200,000	\$ 1,200,000	\$ 1,231,816
Investment income	60,000	60,000	128,357
Total revenues	1,260,000	1,260,000	1,360,173
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,260,000	1,260,000	1,360,173
OTHER FINANCING SOURCES (USES)			
Transfer (out)	(1,300,000)	(1,300,000)	(1,200,000)
Total other financing sources (uses)	(1,300,000)	(1,300,000)	(1,200,000)
NET CHANGE IN FUND BALANCE	\$ (40,000)	\$ (40,000)	160,173
FUND BALANCE, DECEMBER 1, 2006			2,887,486
FUND BALANCE, DECEMBER 31, 2007			\$ 3,047,659

(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 Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 18,000	\$ 18,000	\$ 29,710
Investment income	-	-	69,781
Total revenues	18,000	18,000	99,491
EXPENDITURES			
Capital outlay			
Capital improvement	850,000	850,000	661,144
Total expenditures	850,000	850,000	661,144
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(832,000)	(832,000)	(561,653)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	40,750
Transfer in	510,000	510,000	560,000
Total other financing sources (uses)	510,000	510,000	600,750
NET CHANGE IN FUND BALANCE	\$ (322,000)	\$ (322,000)	39,097
FUND BALANCE, DECEMBER 1, 2006			<u>1,047,536</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 1,086,633</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 50,000	\$ 50,000	\$ 101,258
Total revenues	50,000	50,000	101,258
EXPENDITURES			
Capital outlay			
Capital improvement	5,625,000	5,625,000	1,257,563
Total expenditures	5,625,000	5,625,000	1,257,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,575,000)	(5,575,000)	(1,156,305)
OTHER FINANCING SOURCES (USES)			
Transfer in	5,560,000	5,560,000	3,180,000
Total other financing sources (uses)	5,560,000	5,560,000	3,180,000
NET CHANGE IN FUND BALANCE	<u>\$ (15,000)</u>	<u>\$ (15,000)</u>	2,023,695
FUND BALANCE, DECEMBER 1, 2006			<u>66,739</u>
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 2,090,434</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 5,973
Total revenues	-	-	5,973
EXPENDITURES			
Capital outlay			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	5,973
OTHER FINANCING SOURCES (USES)			
Transfer in	500,000	500,000	500,000
Total other financing sources (uses)	500,000	500,000	500,000
NET CHANGE IN FUND BALANCE	<u>\$ 500,000</u>	<u>\$ 500,000</u>	505,973
FUND BALANCE, DECEMBER 1, 2006			-
FUND BALANCE, DECEMBER 31, 2007			<u>\$ 505,973</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 11,310,000	\$ 11,310,000	\$ 13,491,166
Other revenues	5,000	5,000	8,775
Total operating revenues	<u>11,315,000</u>	<u>11,315,000</u>	<u>13,499,941</u>
OPERATING EXPENSES			
Administration	2,592,100	3,662,100	1,203,542
Operations			
Rehabilitation	663,300	663,300	849,567
Social services	216,200	216,200	238,098
Patient activities	133,700	133,700	202,374
Dietary	1,001,300	1,001,300	1,413,273
Nursing	4,918,600	4,918,600	7,057,109
Environmental services	531,100	531,100	695,429
Maintenance	484,600	484,600	637,172
Capital improvements	127,600	127,600	232,248
Bad debt expense	5,400	5,400	55,000
Depreciation	590,200	590,200	698,598
Total operating expenses	<u>11,264,100</u>	<u>12,334,100</u>	<u>13,282,410</u>
OPERATING INCOME (LOSS)	<u>50,900</u>	<u>(1,019,100)</u>	<u>217,531</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	168,500	168,500	458,852
Other income	1,700	1,700	6,120
Loss on disposal of capital assets	(1,000)	(1,000)	(9,308)
Principal on indebtedness	(462,000)	(462,000)	(461,250)
Interest and fiscal charges on indebtedness	(271,000)	(271,000)	(533,886)
Total nonoperating revenues (expenses)	<u>(563,800)</u>	<u>(563,800)</u>	<u>(539,472)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(512,900)	(1,582,900)	(321,941)
CONTRIBUTIONS	<u>22,100</u>	<u>22,100</u>	<u>26,840</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ (490,800)</u>	<u>\$ (1,560,800)</u>	<u>(295,101)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			73,458
Principal on indebtedness			<u>461,250</u>
NET INCOME GAAP BASIS			239,607
NET ASSETS, DECEMBER 1, 2006			<u>10,082,216</u>
NET ASSETS, DECEMBER 31, 2007			<u>\$ 10,321,823</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 13,635,045
Payments to suppliers	(3,593,057)
Payments to employees	<u>(8,722,887)</u>
Net cash from operating activities	<u>1,319,101</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>208,749</u>
Net cash from noncapital financing activities	<u>208,749</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(786,463)
Payments on revenue bonds	(6,296,250)
Payments for capital acquisitions	<u>(73,458)</u>
Net cash from capital and related financing activities	<u>(7,156,171)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>438,616</u>
Net cash from investing activities	438,616
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(5,189,705)
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006	<u>8,913,026</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007	<u>\$ 3,723,321</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

RECONCILIATION OF OPERATING INCOME	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income	\$ 290,989
Adjustments to reconcile operating income to net cash from operating activities	
Depreciation	698,598
Receipt of miscellaneous income	6,120
Receipt of donations	26,840
Effects of changes in operating assets and liabilities	
Accounts receivable	157,144
Prepaid expenses	(3,818)
Inventory	(230)
Accounts payable	(29,603)
Accrued payroll	(142,726)
Claims payable	160,821
Compensated absences payable	154,966
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,319,101</u>
NONCASH TRANSACTIONS	
None	<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,164,700	\$ 4,164,700	\$ 4,557,601
State aid - patient care	4,099,400	4,099,400	5,653,434
Contributions from townships	202,700	202,700	264,834
Medicare	2,843,200	2,843,200	3,015,297
Total net patient service revenue	<u>11,310,000</u>	<u>11,310,000</u>	<u>13,491,166</u>
Other revenue			
Employee meals	<u>5,000</u>	<u>5,000</u>	<u>8,775</u>
Total other revenue	<u>5,000</u>	<u>5,000</u>	<u>8,775</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 11,315,000</u></u>	<u><u>\$ 11,315,000</u></u>	<u><u>\$ 13,499,941</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 266,100	\$ 266,100	\$ 333,894
Overtime	16,500	16,500	16,348
On call	-	-	650
Shift differential	500	500	540
Supervisory differential	100	100	-
Weekend pay	500	500	535
Premium holiday	500	500	374
Health benefits	807,200	807,200	49,199
Life insurance	18,500	18,500	909
FICA	449,200	449,200	28,210
IMRF	440,300	440,300	26,623
Deferred compensation	2,000	2,000	2,573
Unemployment tax	40,000	40,000	1,969
Uniform allowance	22,600	22,600	19,850
Fiscal year change	-	1,010,000	-
Total salaries and benefits	2,064,000	3,074,000	481,674
Commodities and services			
Travel	3,400	3,400	4,958
Schools of instruction	9,700	9,700	11,516
Mileage - employee	2,800	2,800	2,751
Public notices	27,600	27,600	38,041
Memberships	20,600	20,600	15,013
Community relations	1,200	1,200	1,967
Maintenance - equipment	11,500	11,500	14,301
Maintenance - software	400	400	778
Postage	8,000	8,000	7,615
In-house copies	2,100	2,100	1,925
Telephone	26,500	26,500	24,892
Rental of equipment	10,600	10,600	9,221
Professional services	122,000	122,000	129,659
Chargeback	62,000	62,000	62,000
Background checks	6,000	6,000	4,215
Insurance premiums	23,100	23,100	23,781
Liability premiums	10,400	10,400	10,000
Worker's compensation - medical	25,300	25,300	26,426
Worker's compensation - salary reimbursements	3,500	3,500	2,873
Worker's compensation - settlements	-	-	170,829
State provider fee	109,400	109,400	112,860
Medical expense	6,000	6,000	7,497
Employee wellness program	-	-	44
Other commodities and services	12,000	12,000	3,860
Total commodities and services	504,100	504,100	687,022

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 20,300	\$ 20,300	\$ 31,811
Periodicals and subscriptions	3,700	3,700	3,035
Fiscal year change	-	60,000	-
Total supplies and materials	<u>24,000</u>	<u>84,000</u>	<u>34,846</u>
Total administration	<u>\$ 2,592,100</u>	<u>\$ 3,662,100</u>	<u>\$ 1,203,542</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 177,500	\$ 177,500	\$ 186,148
Overtime	13,300	13,300	8,138
On call	500	500	300
Shift differential	200	200	-
Supervisory differential	100	100	-
Extra duty pay	4,400	4,400	-
Weekend pay	100	100	16
Premium holiday	100	100	64
FICA	-	-	14,265
IMRF	-	-	15,117
Health insurance	-	-	48,160
Life insurance	-	-	798
Unemployment	-	-	843
Total salaries and benefits	<u>196,200</u>	<u>196,200</u>	<u>273,849</u>
Commodities and services			
Professional services	<u>464,100</u>	<u>464,100</u>	<u>568,848</u>
Supplies and materials			
Supplies	<u>3,000</u>	<u>3,000</u>	<u>6,870</u>
Total rehabilitation	<u>\$ 663,300</u>	<u>\$ 663,300</u>	<u>\$ 849,567</u>
Social services			
Salaries and benefits			
Salaries	\$ 148,000	\$ 148,000	\$ 169,818
Overtime	200	200	419
On call	2,000	2,000	3,175
Premium holiday	200	200	92
Weekend	100	100	29
FICA	-	-	12,099
IMRF	-	-	12,308
Health insurance	-	-	24,874
Life insurance	-	-	638

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 734
Supervisory differential	200	200	78
Total salaries and benefits	150,700	150,700	224,264
Commodities and services			
Professional services	4,000	4,000	2,922
Community relations	59,000	59,000	9,163
Outings	2,000	2,000	1,740
Total commodities and services	65,000	65,000	13,825
Supplies and materials			
Supplies	500	500	9
Total social services	\$ 216,200	\$ 216,200	\$ 238,098
Patient activities			
Salaries and benefits			
Salaries	\$ 124,100	\$ 124,100	\$ 144,443
Overtime	500	500	543
Shift differential	200	200	275
Supervisory differential	100	100	115
Weekend pay	700	700	953
Premium holiday	400	400	502
FICA	-	-	11,049
IMRF	-	-	9,704
Health insurance	-	-	11,390
Life insurance	-	-	614
Unemployment	-	-	1,343
Total salaries and benefits	126,000	126,000	180,931
Commodities and services			
Professional services	3,300	3,300	7,623
Outings	700	700	2,046
Resident entertainment	-	-	4,880
Total commodities and services	4,000	4,000	14,549
Supplies and materials			
Supplies	3,700	3,700	6,894
Total patient activities	\$ 133,700	\$ 133,700	\$ 202,374

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 499,500	\$ 499,500	\$ 583,732
Overtime	6,300	6,300	6,794
Shift differential	9,000	9,000	10,217
Supervisory differential	100	100	-
Weekend pay	5,800	5,800	6,774
Premium holiday	4,100	4,100	5,910
FICA	-	-	44,770
IMRF	-	-	36,637
Health insurance	-	-	111,290
Life insurance	-	-	2,763
Unemployment	-	-	6,167
Total salaries and benefits	<u>524,800</u>	<u>524,800</u>	<u>815,054</u>
Commodities and supplies			
Professional services	<u>20,200</u>	<u>20,200</u>	<u>21,173</u>
Supplies and materials			
Supplies	25,200	25,200	32,794
Chemicals	18,700	18,700	24,175
Groceries	382,100	382,100	457,438
Supplements	<u>30,300</u>	<u>30,300</u>	<u>62,639</u>
Total supplies and materials	<u>456,300</u>	<u>456,300</u>	<u>577,046</u>
Total dietary	<u>\$ 1,001,300</u>	<u>\$ 1,001,300</u>	<u>\$ 1,413,273</u>
Nursing			
Salaries and benefits			
Salaries	\$ 3,648,500	\$ 3,648,500	\$ 4,322,187
Overtime	211,300	211,300	216,095
On call	1,500	1,500	1,400
Worker's compensation	3,300	3,300	2,669
Shift differential	165,500	165,500	192,747
Supervisory differential	6,500	6,500	9,387
Extra duty pay	51,600	51,600	61,950
Weekend pay	32,100	32,100	33,175
Recruitment	11,500	11,500	10,182
Point bonus	3,500	3,500	2,947
Premium holiday	45,400	45,400	42,965
FICA	-	-	360,368
IMRF	-	-	339,276

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 531,457
Life insurance	-	-	14,132
Unemployment	-	-	31,261
Total salaries and benefits	4,180,700	4,180,700	6,172,198
Commodities and supplies			
Nurses registry service	228,000	228,000	144,850
Rental of equipment	45,000	45,000	80,474
Professional services	33,300	33,300	170,409
Outings	1,000	1,000	1,138
Resident entertainment	2,100	2,100	1,852
Drugs	145,000	145,000	166,915
Total commodities and supplies	454,400	454,400	565,638
Supplies and materials			
Supplies	283,500	283,500	319,273
Total nursing	\$ 4,918,600	\$ 4,918,600	\$ 7,057,109
Environmental services			
Salaries and benefits			
Salaries	\$ 303,800	\$ 303,800	\$ 307,447
Overtime	1,600	1,600	1,565
Shift differential	100	100	4
Supervisory differential	100	100	151
Weekend pay	2,700	2,700	3,021
Premium holiday	2,200	2,200	2,581
FICA	-	-	22,715
IMRF	-	-	23,044
Health insurance	-	-	71,850
Life insurance	-	-	2,050
Unemployment	-	-	3,156
Total salaries and benefits	310,500	310,500	437,584
Commodities and supplies			
Commercial services	176,600	176,600	198,403

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 43,000	\$ 43,000	\$ 59,293
Linens	1,000	1,000	149
Total supplies and materials	44,000	44,000	59,442
Total environmental services	\$ 531,100	\$ 531,100	\$ 695,429
Maintenance			
Salaries and benefits			
Salaries	\$ 69,000	\$ 69,000	\$ 87,426
Overtime	13,400	13,400	16,923
On call	8,300	8,300	9,106
Shift differential	100	100	-
Weekend pay	100	100	73
Premium holiday	100	100	155
FICA	-	-	8,263
IMRF	-	-	8,138
Health insurance	-	-	18,734
Life insurance	-	-	319
Unemployment	-	-	436
Total salaries and benefits	91,000	91,000	149,573
Commodities and services			
Maintenance - vehicles	1,800	1,800	1,744
Maintenance - building	28,500	28,500	32,799
Maintenance - equipment	15,500	15,500	11,622
Rental of equipment	1,600	1,600	1,974
Utilities	289,000	289,000	356,193
Commercial services	24,500	24,500	25,777
Total commodities and services	360,900	360,900	430,109
Supplies and materials			
Fuels and lubricants	1,200	1,200	2,039
Parts and materials	31,500	31,500	55,451
Total supplies and materials	32,700	32,700	57,490
Total maintenance	\$ 484,600	\$ 484,600	\$ 637,172
Capital improvements	\$ 127,600	\$ 127,600	\$ 232,248

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Thirteen Months Ended December 31, 2007

	Assets				
	Balances		Retirements	Balances	
	December 1, 2006	Additions		December 31, 2007	
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529	
Improvements	587,876	77,434	-	665,310	
Furniture and fixtures	835,596	8,158	13,057	830,697	
Equipment	720,416	30,483	126,859	624,040	
Construction in progress	45,507	68,087	110,704	2,890	
	<u>\$ 14,365,924</u>	<u>\$ 184,162</u>	<u>\$ 250,620</u>	<u>\$ 14,299,466</u>	

	Accumulated Depreciation				
	Balances		Retirements	Balances	
	December 1, 2006	Additions		December 31, 2007	
Buildings	\$ 3,245,098	\$ 522,326	\$ -	\$ 3,767,424	
Improvements	107,327	52,601	2,921	157,007	
Furniture and fixtures	511,054	76,353	11,246	576,161	
Equipment	542,422	50,008	119,147	473,283	
	<u>\$ 4,405,901</u>	<u>\$ 701,288</u>	<u>\$ 133,314</u>	<u>\$ 4,973,875</u>	

	Net Asset Value
Buildings	\$ 8,409,105
Improvements	508,303
Furniture and fixtures	254,536
Equipment	150,757
Construction in progress	2,890
	<u>\$ 9,325,591</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CURRENT ASSETS				
Cash and investments	\$ 570,917	\$ 922,485	\$ 3,360,534	\$ 4,853,936
Receivables				
Property taxes	-	-	920,000	920,000
Accounts	11,950	2,026	18,382	32,358
Accrued interest	-	-	50,831	50,831
Prepaid expenses	16,286	-	-	16,286
Total current assets	599,153	924,511	4,349,747	5,873,411
CAPITAL ASSETS				
Cost - depreciated	148,851	-	-	148,851
Less accumulated depreciation	90,036	-	-	90,036
Net capital assets	58,815	-	-	58,815
Total assets	657,968	924,511	4,349,747	5,932,226
CURRENT LIABILITIES				
Accounts payable	66,274	6,749	5,908	78,931
Accrued payroll	15,865	-	-	15,865
Claims payable	-	-	349,426	349,426
Flexible benefits payable	-	13,019	-	13,019
Deferred property taxes	-	-	920,000	920,000
Deferred revenue	-	277,354	-	277,354
Compensated absences payable	5,769	-	-	5,769
Total current liabilities	87,908	297,122	1,275,334	1,660,364
NONCURRENT LIABILITIES				
Compensated absences payable	23,078	-	-	23,078
Total liabilities	110,986	297,122	1,275,334	1,683,442
NET ASSETS				
Invested in capital assets	58,815	-	-	58,815
Unrestricted	488,167	627,389	3,074,413	4,189,969
TOTAL NET ASSETS	\$ 546,982	\$ 627,389	\$ 3,074,413	\$ 4,248,784

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ 1,370,552	\$ 4,546,401	\$ 231,144	\$ 6,148,097
OPERATING EXPENSES				
Operations				
Salaries and benefits	584,349	-	-	584,349
Capital improvements	28,880	-	-	28,880
Commodities and services	858,633	4,613,434	587,604	6,059,671
Supplies and materials	54,881	-	-	54,881
Depreciation	13,345	-	-	13,345
Total operating expenses	1,540,088	4,613,434	587,604	6,741,126
OPERATING INCOME (LOSS)	(169,536)	(67,033)	(356,460)	(593,029)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	769,911	769,911
Investment income	6,322	34,900	153,145	194,367
Total nonoperating revenues (expenses)	6,322	34,900	923,056	964,278
INCOME (LOSS) BEFORE TRANSFERS (OUT)	(163,214)	(32,133)	566,596	371,249
TRANSFERS (OUT)	(20,000)	-	-	(20,000)
CHANGE IN NET ASSETS	(183,214)	(32,133)	566,596	351,249
NET ASSETS, DECEMBER 1, 2006	730,196	659,522	2,507,817	3,897,535
NET ASSETS, DECEMBER 31, 2007	\$ 546,982	\$ 627,389	\$ 3,074,413	\$ 4,248,784

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Thirteen Months Ended December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$ 1,403,007	\$ 4,546,291	\$ 225,514	\$ 6,174,812
Payments to suppliers	(1,002,174)	(4,608,835)	(541,012)	(6,152,021)
Payments to employees	(578,852)	-	-	(578,852)
Net cash from operating activities	(178,019)	(62,544)	(315,498)	(556,061)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Receipt of general property taxes	-	-	769,911	769,911
Net cash from noncapital financing activities	-	-	769,911	769,911
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer of funds for community outreach building	(20,000)			(20,000)
Purchase of capital assets	(3,612)	-	-	(3,612)
Net cash from capital and related financing activities	(23,612)	-	-	(23,612)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	6,322	34,900	123,091	164,313
Net cash from investing activities	6,322	34,900	123,091	164,313
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS				
	(195,309)	(27,644)	577,504	354,551
CASH AND CASH EQUIVALENTS, DECEMBER 1, 2006				
	766,226	950,129	2,783,030	4,499,385
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2007				
	\$ 570,917	\$ 922,485	\$ 3,360,534	\$ 4,853,936

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Thirteen Months Ended December 31, 2007

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (169,536)	\$ (67,033)	\$ (356,460)	\$ (593,029)
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	13,345	-	-	13,345
Effects of changes in operating assets and liabilities				
Accounts receivable	32,455	(377)	(5,630)	26,448
Prepaid expenses	(3,438)	-	-	(3,438)
Accounts payable	(56,342)	4,599	(49,531)	(101,274)
Accrued payroll	5,497	-	-	5,497
Claims payable	-	-	96,123	96,123
Deferred revenue	-	267	-	267
NET CASH FROM OPERATING ACTIVITIES	\$ (178,019)	\$ (62,544)	\$ (315,498)	\$ (556,061)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FACILITIES MANAGEMENT OFFICE FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Copy service	\$ 1,000	\$ 1,000	\$ 1,300
Sale of stock paper	11,000	11,000	12,157
In-house copies	25,000	25,000	27,074
In-house printing	30,000	30,000	38,721
Other charges for services	1,291,300	1,291,300	1,291,300
Total operating revenues	1,358,300	1,358,300	1,370,552
OPERATING EXPENSES			
Salaries and benefits	542,000	585,000	584,349
Capital improvements	31,500	52,500	28,880
Commodities and services	721,400	721,400	858,633
Supplies and materials	53,400	183,400	54,881
Depreciation	10,000	10,000	13,345
Total operating expenses	1,358,300	1,552,300	1,540,088
OPERATING INCOME (LOSS)	-	(194,000)	(169,536)
NONOPERATING REVENUES			
Investment income	-	-	6,322
Total nonoperating revenues	-	-	6,322
INCOME (LOSS) BEFORE TRANSFERS (OUT)	-	(194,000)	(163,214)
TRANSFERS (OUT)	-	-	(20,000)
CHANGE IN NET ASSETS	\$ -	\$ (194,000)	\$ (183,214)
NET ASSETS, DECEMBER 1, 2006			730,196
NET ASSETS, DECEMBER 31, 2007			\$ 546,982

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
FACILITIES MANAGEMENT OFFICE FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
SALARIES AND BENEFITS			
Salaries	\$ 350,000	\$ 350,000	\$ 394,756
Seasonal	12,000	12,000	11,796
Overtime	20,000	20,000	28,316
On call	6,000	6,000	6,100
Longevity pay	6,000	6,000	5,931
Paid-hours-off contingency	3,000	3,000	-
FICA	31,000	31,000	32,593
IMRF	30,000	30,000	32,319
Health benefits	77,000	77,000	66,272
Life insurance	2,000	2,000	1,436
Unemployment tax	2,000	2,000	1,865
Deferred compensation	3,000	3,000	2,965
Fiscal year change	-	43,000	-
Total salaries and benefits	542,000	585,000	584,349
CAPITAL IMPROVEMENTS			
Community outreach building			
Office furniture and equipment	2,500	2,500	1,606
Specialized equipment	26,500	26,500	26,829
Building fixtures	2,500	2,500	445
Fiscal year change	-	21,000	-
Total capital improvements	31,500	52,500	28,880
COMMODITIES AND SERVICES			
Travel	3,500	3,500	3,786
Mileage - employee	1,500	1,500	1,214
Training	1,800	1,800	1,034
Maintenance - vehicle	2,500	2,500	1,967
Maintenance - building	58,000	58,000	81,425
Maintenance - equipment	74,000	74,000	56,288
Memberships	500	500	783
Postage	600	600	490
Telephone	68,000	68,000	87,826
Utilities	265,000	265,000	321,353
Commercial services	182,000	182,000	223,095
Rental equipment	2,000	2,000	2,180
Leased equipment	62,000	62,000	77,192
Total commodities and services	721,400	721,400	858,633

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)
 FACILITIES MANAGEMENT OFFICE FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
SUPPLIES AND MATERIALS			
Supplies	\$ 2,000	\$ 2,000	\$ 796
Copy machine supplies	500	500	-
Printing supplies	2,500	2,500	1,696
Stock paper	44,000	44,000	46,258
Periodicals and subscriptions	300	300	-
Fuels and lubricants	2,000	2,000	4,448
Clothing	2,100	2,100	1,683
Fiscal year change	-	130,000	-
Total supplies and materials	<u>53,400</u>	<u>183,400</u>	<u>54,881</u>
DEPRECIATION	<u>10,000</u>	<u>10,000</u>	<u>13,345</u>
TOTAL OPERATING EXPENSES	<u>\$ 1,358,300</u>	<u>\$ 1,552,300</u>	<u>\$ 1,540,088</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
FACILITIES MANAGEMENT OFFICE FUND

For the Thirteen Months Ended December 31, 2007

	Assets					
	Balances		Additions	Retirements	Balances	
	December 1, 2006				December 31, 2007	
Office equipment	\$ 53,349	\$ 3,612	\$ -	\$ 56,961		
Maintenance equipment	38,134	-	-	38,134		
Vehicles	53,756	-	-	53,756		
	\$ 145,239	\$ 3,612	\$ -	\$ 148,851		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	December 1, 2006				December 31, 2007	
Office equipment	\$ 28,650	\$ 3,813	\$ -	\$ 32,463		
Maintenance equipment	30,399	1,197	-	31,596		
Vehicles	17,642	8,335	-	25,977		
	\$ 76,691	\$ 13,345	\$ -	\$ 90,036		

	Net Asset Value
Office equipment	\$ 24,498
Maintenance equipment	6,538
Vehicles	27,779
	\$ 58,815

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,000,000	\$ 1,000,000	\$ 1,070,711
Contributions - non-employees	3,265,000	3,265,000	3,475,690
Total operating revenues	<u>4,265,000</u>	<u>4,265,000</u>	<u>4,546,401</u>
OPERATING EXPENSES			
Commodities and services	4,313,000	4,313,000	4,613,434
Supplies and materials	1,000	311,000	-
Total operating expenses	<u>4,314,000</u>	<u>4,624,000</u>	<u>4,613,434</u>
OPERATING INCOME (LOSS)	<u>(49,000)</u>	<u>(359,000)</u>	<u>(67,033)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	6,000	6,000	34,900
Total nonoperating revenues (expenses)	<u>6,000</u>	<u>6,000</u>	<u>34,900</u>
CHANGE IN NET ASSETS	<u>\$ (43,000)</u>	<u>\$ (353,000)</u>	<u>(32,133)</u>
NET ASSETS, DECEMBER 1, 2006			<u>659,522</u>
NET ASSETS, DECEMBER 31, 2007			<u>\$ 627,389</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 MEDICAL INSURANCE FUND

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	4,265,000	4,265,000	4,576,413
Claims administration	1,000	1,000	-
Employee assistance program	8,000	8,000	9,000
Health care purchasing group	7,000	7,000	-
Wellness program	20,000	20,000	20,021
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>4,313,000</u>	<u>4,313,000</u>	<u>4,613,434</u>
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Fiscal year change	-	310,000	-
Total supplies and materials	<u>1,000</u>	<u>311,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 4,314,000</u></u>	<u><u>\$ 4,624,000</u></u>	<u><u>\$ 4,613,434</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 30,000	\$ 30,000	\$ 33,781
Settlement reimbursement	-	-	28,906
Miscellaneous	83,000	83,000	168,457
Total operating revenues	<u>113,000</u>	<u>113,000</u>	<u>231,144</u>
OPERATING EXPENSES			
Commodities and services	559,000	559,000	587,604
Supplies and materials	1,000	31,000	-
Total operating expenses	<u>560,000</u>	<u>590,000</u>	<u>587,604</u>
OPERATING INCOME (LOSS)	<u>(447,000)</u>	<u>(477,000)</u>	<u>(356,460)</u>
NONOPERATING REVENUES (EXPENSES)			
Property taxes	625,000	625,000	769,911
Investment income	70,000	70,000	153,145
Total nonoperating revenues (expenses)	<u>695,000</u>	<u>695,000</u>	<u>923,056</u>
CHANGE IN NET ASSETS	<u>\$ 248,000</u>	<u>\$ 218,000</u>	566,596
NET ASSETS, DECEMBER 1, 2006			<u>2,507,817</u>
NET ASSETS, DECEMBER 31, 2007			<u>\$ 3,074,413</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ 1,318
School of instruction	2,000	2,000	895
Memberships	1,000	1,000	310
Professional services	100,000	100,000	33,725
Investigations	3,000	3,000	-
Insurance premiums	90,000	90,000	86,353
Commercial services	2,000	2,000	775
Risk abatement	15,000	15,000	10,786
Judgment and claims	100,000	100,000	106,790
Claims administration	25,000	25,000	22,968
Worker's compensation claims	100,000	100,000	226,599
Unemployment claims	25,000	25,000	8,499
Worker's compensation salary reimbursements	30,000	30,000	59,805
Worker's compensation settlements	50,000	50,000	28,781
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
	<u>559,000</u>	<u>559,000</u>	<u>587,604</u>
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Fiscal year change	-	30,000	-
	<u>1,000</u>	<u>31,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u><u>\$ 560,000</u></u>	<u><u>\$ 590,000</u></u>	<u><u>\$ 587,604</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2007

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,049,366
Receivables	
Accounts	93,892
Accrued interest	<u>5,260</u>
 TOTAL ASSETS	 <u><u>\$ 5,148,518</u></u>
LIABILITIES	
Due to others	<u>\$ 5,148,518</u>
 TOTAL LIABILITIES	 <u><u>\$ 5,148,518</u></u>

*Aggregate - See pages 177 through 181.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Thirteen Months Ended December 31, 2007

	Balances			Balances
	December 1, 2006	Additions	Deductions	December 31, 2007
Totals				
ASSETS				
Cash and investments	\$ 4,483,880	\$ 170,227,782	\$ 169,662,296	\$ 5,049,366
Accounts receivable	93,663	229	-	93,892
Accrued interest receivable	1,670	3,590	-	5,260
TOTAL ASSETS	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
LIABILITIES				
Due to others	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
TOTAL LIABILITIES	\$ 4,579,213	\$ 170,231,601	\$ 169,662,296	\$ 5,148,518
County Collector				
ASSETS				
Cash and investments	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
TOTAL ASSETS	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
LIABILITIES				
Due to others	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
TOTAL LIABILITIES	\$ 33,554	\$ 155,971,790	\$ 155,751,426	\$ 253,918
Special Drainage				
ASSETS				
Cash and investments	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
TOTAL ASSETS	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
LIABILITIES				
Due to others	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216
TOTAL LIABILITIES	\$ 86,936	\$ 41,008	\$ 61,728	\$ 66,216

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances	
	December 1, 2006	Additions	Deductions	December 31, 2007	
Treasurer's Special					
ASSETS					
Cash and investments	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133	
TOTAL ASSETS	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133	
LIABILITIES					
Due to others	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133	
TOTAL LIABILITIES	\$ 804,357	\$ 2,367,030	\$ 2,757,254	\$ 414,133	
Mobile Home Tax					
ASSETS					
Cash and investments	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033	
TOTAL ASSETS	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033	
LIABILITIES					
Due to others	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033	
TOTAL LIABILITIES	\$ 50	\$ 97,161	\$ 96,178	\$ 1,033	
Tax Indemnity					
ASSETS					
Cash and investments	\$ 331,719	\$ 29,572	\$ -	\$ 361,291	
Accrued interest receivable	597	1,385	-	1,982	
TOTAL ASSETS	\$ 332,316	\$ 30,957	\$ -	\$ 363,273	
LIABILITIES					
Due to others	\$ 332,316	\$ 30,957	\$ -	\$ 363,273	
TOTAL LIABILITIES	\$ 332,316	\$ 30,957	\$ -	\$ 363,273	

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances		
	December 1, 2006	Additions	Deductions	December 31, 2007		
Tax Sale in Error						
ASSETS						
Cash and investments	\$ 216,797	\$ 41,907	\$ 1,582	\$ 257,122		
Accrued interest receivable	371	794	-	1,165		
TOTAL ASSETS	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287		
LIABILITIES						
Due to others	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287		
TOTAL LIABILITIES	\$ 217,168	\$ 42,701	\$ 1,582	\$ 258,287		
Circuit Clerk						
ASSETS						
Cash and investments	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772		
TOTAL ASSETS	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772		
LIABILITIES						
Due to others	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772		
TOTAL LIABILITIES	\$ 2,119,294	\$ 6,916,986	\$ 6,829,508	\$ 2,206,772		
Township Bridges						
ASSETS						
Cash and investments	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990		
TOTAL ASSETS	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990		
LIABILITIES						
Due to others	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990		
TOTAL LIABILITIES	\$ 12,936	\$ 167,566	\$ 177,512	\$ 2,990		

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances		
	December 1, 2006	Additions	Deductions	December 31, 2007		
Township Motor Fuel Tax						
ASSETS						
Cash and investments	\$ 536,504	\$ 1,340,588	\$ 954,186	\$ 922,906		
Accounts receivable	93,663	229	-	93,892		
Accrued interest receivable	702	1,411	-	2,113		
TOTAL ASSETS	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911		
LIABILITIES						
Due to others	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911		
TOTAL LIABILITIES	\$ 630,869	\$ 1,342,228	\$ 954,186	\$ 1,018,911		
Regional Superintendent of Schools						
ASSETS						
Cash and investments	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542		
TOTAL ASSETS	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542		
LIABILITIES						
Due to others	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542		
TOTAL LIABILITIES	\$ 72,803	\$ 1,264,897	\$ 1,126,158	\$ 211,542		
Nursing Home Residents' Accounts						
ASSETS						
Cash and investments	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403		
TOTAL ASSETS	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403		
LIABILITIES						
Due to others	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403		
TOTAL LIABILITIES	\$ 30,254	\$ 152,763	\$ 142,614	\$ 40,403		

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

	Balances			Balances	
	December 1, 2006	Additions	Deductions	December 31, 2007	
Tax Sale Redemption Account					
ASSETS					
Cash and investments	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
TOTAL ASSETS	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
LIABILITIES					
Due to others	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
TOTAL LIABILITIES	\$ 238,355	\$ 1,821,553	\$ 1,749,184	\$ 310,724	
Passport Account					
ASSETS					
Cash and investments	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
TOTAL ASSETS	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
LIABILITIES					
Due to others	\$ 321	\$ 14,961	\$ 14,966	\$ 316	
TOTAL LIABILITIES	\$ 321	\$ 14,961	\$ 14,966	\$ 316	

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

FUNCTION AND ACTIVITY	Land	Land	Building	Building	Vehicles
		Improvement		Improvement	
GENERAL GOVERNMENT					
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 457,976	\$ -
Government center	2,363,211	995,366	250,000	-	-
Maintenance garage	56,980	21,813	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	82,072	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Regional Superintendent of Schools	-	-	-	-	-
Treasurer	-	-	-	-	-
Planning	-	-	-	-	34,084
Supervisor of Assessments	-	-	-	-	-
Other	-	-	-	-	-
Total general government	2,462,374	1,017,179	4,536,300	540,048	50,680
PUBLIC SAFETY					
Judiciary	40	102,760	2,510,000	1,171,534	-
Circuit Clerk	-	-	-	-	-
Jury commission	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,102,925	1,289,698
Miller Road Tower	6,000	-	-	-	-
States attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	29,488
Court services	-	-	-	-	32,992
Public defender	-	-	-	-	-
Total public safety	307,540	102,760	6,212,953	2,274,459	1,352,178
HIGHWAYS AND STREETS					
Highway	684	2,378,238	39,247	1,732,208	1,553,296
Waterman garage	109,330	-	-	-	-
Total highways and streets	110,014	2,378,238	39,247	1,732,208	1,553,296
HEALTH AND WELFARE					
Health	488,815	-	4,266,887	14,185	103,054
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	151,568	-
Community services	-	-	-	-	-
Total health and welfare	568,815	-	6,683,250	165,753	103,054
CULTURE AND RECREATION					
Forest Preserve District	3,058,556	576,448	299,554	-	71,581
History room	-	-	-	-	-
Total culture and recreation	3,058,556	576,448	299,554	-	71,581
TOTAL	\$ 6,507,299	\$ 4,074,625	\$ 17,771,304	\$ 4,712,468	\$ 3,130,789

Equipment	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875,415
-	-	-	-	-	-	-	3,608,577
-	-	-	-	-	-	-	171,419
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,897,779
84,351	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	84,351
114,580	-	-	-	-	-	-	114,580
366,665	-	-	-	-	-	-	366,665
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	34,084
-	-	-	-	-	-	-	-
215,762	-	-	-	-	-	-	215,762
865,709	-	-	-	-	-	-	9,472,290
-	-	-	-	-	-	-	3,784,334
215,132	-	-	-	-	-	-	215,132
-	-	-	-	-	-	-	-
488,491	-	-	-	-	-	-	6,885,567
-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	29,840
10,073	-	-	-	-	-	-	39,561
99,582	-	-	-	-	-	-	132,574
-	-	-	-	-	-	-	-
927,469	-	-	-	-	-	-	11,177,359
106,890	4,000	9,277,943	1,478,114	26,950,844	1,085,426	656,268	45,263,158
-	-	-	-	-	-	-	109,330
106,890	4,000	9,277,943	1,478,114	26,950,844	1,085,426	656,268	45,372,488
168,005	1,097,392	-	-	-	-	-	6,138,338
-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,115,431
-	-	-	-	-	-	-	-
168,005	1,097,392	-	-	-	-	-	8,786,269
42,145	-	-	-	-	-	-	4,048,284
-	-	-	-	-	-	-	-
42,145	-	-	-	-	-	-	4,048,284
\$ 2,110,218	\$ 1,101,392	\$ 9,277,943	\$ 1,478,114	\$ 26,950,844	\$ 1,085,426	\$ 656,268	\$ 78,856,690

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Thirteen Months Ended December 31, 2007

FUNCTION AND ACTIVITY	Balances December 1, 2006	Additions and Transfers	Retirements and Transfers	Balances December 31, 2007
GENERAL GOVERNMENT				
Administration	\$ 8,229,293	\$ 326,608	\$ -	\$ 8,555,901
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
GIS and property tax	114,580	-	-	114,580
County Clerk and Recorder	344,669	21,996	-	366,665
Planning	34,660	17,059	17,635	34,084
Other	215,762	-	-	215,762
Total general government	9,124,262	365,663	17,635	9,472,290
PUBLIC SAFETY				
Judiciary	3,695,797	88,537	-	3,784,334
Circuit Clerk	215,132	-	-	215,132
Sheriff	6,375,783	868,906	351,826	6,892,863
States attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	62,641	-	24,376	38,265
Court services	132,574	-	-	132,574
Total public safety	10,596,118	957,443	376,202	11,177,359
HIGHWAYS AND STREETS				
Highway	41,783,916	3,779,304	190,732	45,372,488
HEALTH AND WELFARE				
Health	6,573,811	1,111,577	14,550	7,670,838
Mental health	1,100,274	15,157	-	1,115,431
Total health and welfare	7,674,085	1,126,734	14,550	8,786,269
CULTURE AND RECREATION				
Forest Preserve District	3,226,402	821,882	-	4,048,284
Total culture and recreation	3,226,402	821,882	-	4,048,284
TOTAL	\$ 72,404,783	\$ 7,051,026	\$ 599,119	\$ 78,856,690

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2007

	Compensated Absences	Series 2005 Public Building Commission Lease Revenue Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT			
Amount to be provided for retirement of general long-term debt	\$ 1,722,946	\$ 1,788,750	\$ 3,511,696
TOTAL	<u>\$ 1,722,946</u>	<u>\$ 1,788,750</u>	<u>\$ 3,511,696</u>
GENERAL LONG-TERM DEBT			
Compensated absences payable	\$ 1,722,946	\$ -	\$ 1,722,946
Revenue bonds payable	-	1,788,750	1,788,750
TOTAL	<u>\$ 1,722,946</u>	<u>\$ 1,788,750</u>	<u>\$ 3,511,696</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2007

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 3,454,486	\$ 5,137,547	\$ 8,599,298
SPECIAL REVENUE				
Retirement	-	109,014	1,974,072	2,083,086
Public Building Maintenance	-	650,664	705,000	1,355,664
Public Building Administration	-	-	43,019	43,019
Micrographics	-	290,763	-	290,763
Tax Sale Automation	-	58,408	-	58,408
GIS Development	-	551,992	-	551,992
History Room	-	9,126	-	9,126
Child Support	-	12,242	-	12,242
Law Library	-	143,056	-	143,056
Court Automation	-	480,635	-	480,635
Drug Program	-	7,013	-	7,013
Documentation Storage	-	100,674	-	100,674
Court Security	-	422,362	-	422,362
Probation	-	115,993	613,903	729,896
Sheriff's Special Projects	-	149,107	-	149,107
Children's Waiting Room	-	9,279	-	9,279
Highway	200	63,169	1,957,085	2,020,454
Engineering	-	172,074	120,000	292,074
Aid to Bridges	-	77,940	1,236,799	1,314,739
County Motor Fuel Tax	-	451,123	1,510,013	1,961,136
Federal Highway Matching Tax	-	452,006	802,000	1,254,006
Health	1,230	937,597	771,856	1,710,683
Mental Health	100	176,777	1,688,723	1,865,600
Financial Aid	-	16,336	-	16,336
Community Services	10,000	44,219	-	54,219
Senior Services	-	47,836	357,013	404,849
Solid Waste Program	-	65,579	-	65,579
Veteran's Assistance	-	183,626	-	183,626
Drug Court	-	204,476	-	204,476
Forest Preserve District	-	167,280	308,256	475,536
Total Special Revenue	11,530	6,170,366	12,087,739	18,269,635
DEBT SERVICE				
Debt Service	-	-	-	-

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2007

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ -	\$ -	\$ -
Special Projects	-	1,055,990	-	1,055,990
County Farm	-	194,844	530,591	725,435
Bond Proceeds	-	607,667	-	607,667
Community Outreach Building	-	55,946	4,250,000	4,305,946
Opportunity	-	334,821	2,621,373	2,956,194
Tollway Access Loan	-	279,432	-	279,432
Building Fund	-	505,973	-	505,973
Land Acquisition	-	607,667	-	607,667
Asset Replacement	-	1,085,608	-	1,085,608
Total Capital Projects	-	4,727,948	7,401,964	12,129,912
ENTERPRISE				
Nursing Home	1,000	1,031,551	2,690,770	3,723,321
INTERNAL SERVICES				
Central Plant	-	570,917	-	570,917
Medical Insurance	-	922,485	-	922,485
Tort and Liability	-	172,960	3,187,574	3,360,534
Total Internal Services	-	1,666,362	3,187,574	4,853,936
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	253,918	-	253,918
Special Drainage	-	66,216	-	66,216
Treasurer's Special	-	414,133	-	414,133
Mobile Home Tax	-	1,033	-	1,033
Tax Indemnity	-	-	361,291	361,291
Tax Sale in Error	-	17,269	239,853	257,122
Circuit Clerk	-	2,111,747	95,025	2,206,772
Township Bridges	-	2,990	-	2,990
Township Motor Fuel Tax	-	372,906	550,000	922,906
Regional Superintendent of Schools	-	202,521	9,021	211,542
Nursing Home Residents' Accounts	-	40,403	-	40,403
Tax Redemption Account	-	310,724	-	310,724
Passport Account	-	316	-	316
Total Trust and Agency	-	3,794,176	1,255,190	5,049,366
TOTAL CASH AND INVESTMENTS	\$ 19,795	\$ 21,044,889	\$ 31,760,784	\$ 52,825,468

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Four Fiscal Years

	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES				
Invested in capital assets, net of related debt	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted				
Retirement	2,130,590	2,265,219	2,457,141	2,577,519
Public Building Commission	-	-	89,455	100,249
Working cash	200,000	200,000	200,000	200,000
Public safety	-	-	77,452	46,513
Health and welfare	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	178,097	176,696	322,062	191,275
Highways and streets	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	70,175	80,285	775,877	858,407
Unrestricted	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES				
Invested in capital assets, net of related debt	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted				
Debt service	193,064	240,854	277,088	246,689
Unrestricted	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT				
Invested in capital assets, net of related debt	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 99,246,961	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Four Fiscal Years

	2007	2006	2005	2004
EXPENSES				
Governmental activities				
General government	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	651,422	491,038	593,708	631,019
Interest	251,616	260,506	202,864	127,226
Total governmental activities expenses	<u>39,806,854</u>	<u>35,433,200</u>	<u>33,369,479</u>	<u>34,139,184</u>
Business-type activities				
Nursing Home	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	<u>13,752,146</u>	<u>11,710,240</u>	<u>10,764,615</u>	<u>10,099,010</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 53,559,000</u>	<u>\$ 47,143,440</u>	<u>\$ 44,134,094</u>	<u>\$ 44,238,194</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	1,783,835	653,625	707,840	459,245
Health and welfare	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	161,399	122,437	317,553	76,318
Operating grants and contributions	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	<u>19,009,006</u>	<u>17,107,491</u>	<u>15,700,666</u>	<u>14,483,405</u>
Business-type activities				
Charges for services				
Nursing Home	13,499,941	11,584,838	10,622,796	9,921,607
Total business-type activities program revenues	<u>13,499,941</u>	<u>11,584,838</u>	<u>10,622,796</u>	<u>9,921,607</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 32,508,947</u>	<u>\$ 28,692,329</u>	<u>\$ 26,323,462</u>	<u>\$ 24,405,012</u>
NET (EXPENSES) REVENUES				
Governmental activities	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	<u>\$ (21,050,053)</u>	<u>\$ (18,451,111)</u>	<u>\$ (17,810,632)</u>	<u>\$ (19,833,182)</u>

DEKALB COUNTY, ILLINOIS
CHANGE IN NET ASSETS (Continued)

Last Four Fiscal Years

	2007	2006	2005	2004
GENERAL REVENUES AND OTHER				
CHANGES IN NET ASSETS				
Governmental activities				
Taxes				
Property	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	721,462	587,681	540,462	423,200
Sales	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,492,857	1,325,022	1,230,437	1,052,022
Other	80,409	324,360	68,388	113,997
Investment income	1,892,627	1,463,760	620,898	395,409
Miscellaneous	452,822	241,691	631,815	340,229
Gain (loss) on sale of capital assets	-	-	-	(1,878)
Contributions	464,592	380,714	951,411	630,059
Total governmental activities	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities				
Investment income	458,852	391,419	270,835	85,639
Miscellaneous	6,120	3,189	6,334	13,758
Loss on sale of capital assets	-	-	(2,121)	(4,794)
Contributions	26,840	74,535	66,794	46,094
Total business-type activities	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS				
Governmental activities	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
GENERAL FUND										
Reserved	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275	\$ 741,010
Unreserved	10,138,170	9,130,696	5,929,242	3,495,924	2,310,599	2,581,230	3,434,300	3,643,168	5,062,846	4,390,047
TOTAL GENERAL FUND	\$ 10,302,118	\$ 9,257,219	\$ 6,117,185	\$ 3,733,024	\$ 2,644,807	\$ 2,915,235	\$ 3,861,995	\$ 4,186,063	\$ 5,711,121	\$ 5,131,057
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 11,709,423	\$ 13,995,129	\$ 14,545,952	\$ 13,508,073	\$ 3,225,103	\$ 3,846,618	\$ 3,373,881	\$ 2,960,715	\$ 766,999	\$ 367,304
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	11,601,476	11,562,825	12,436,296	11,224,464	9,933,961
Retirement	-	-	-	-	1,898,277	-	-	-	-	-
Public Building Maintenance	1,323,641	3,182,654	2,764,364	746,722	712,743	-	-	-	-	-
Highway and Streets	-	-	-	-	1,487,890	-	-	-	-	-
Health and Welfare	-	-	-	-	2,692,121	-	-	-	-	-
Tollway Access Loan	-	-	(1,940,637)	(2,174,265)	-	-	-	-	-	-
Other Governmental Funds	3,637,136	2,958,298	2,554,189	2,103,798	6,600,900	-	-	-	-	-
Debt Service Funds	-	545,877	552,127	-	-	-	-	-	-	-
Capital Project Funds	9,568,069	6,133,923	6,020,710	5,414,753	3,450,503	2,906,828	3,905,429	4,412,157	5,173,228	7,185,013
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 26,238,269	\$ 26,815,881	\$ 24,496,705	\$ 19,599,081	\$ 20,067,537	\$ 18,354,922	\$ 18,842,135	\$ 19,809,168	\$ 17,164,691	\$ 17,486,278

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
REVENUES										
Taxes										
Property	\$ 16,873,403	\$ 15,793,457	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447	\$ 10,654,062	\$ 10,072,999	\$ 9,726,758	\$ 9,163,038
Replacement	721,463	587,682	540,461	423,200	335,946	355,285	440,465	482,345	449,891	436,570
Inheritance	47,157	291,112	35,098	80,557	52,580	29,644	66,410	114,100	149,791	92,204
Mobile home	9,782	9,633	2,823	9,759	13,046	9,089	8,899	8,820	-	9,039
Sales (.01)	460,961	390,609	381,663	438,242	381,734	320,326	294,164	315,422	266,206	264,584
Sales (.0025)	5,298,907	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097	2,650,986	2,425,958	2,241,765	2,081,887
Photo processing	-	-	-	-	-	18,490	33,899	33,204	31,545	31,445
Local use	225,043	211,390	186,045	172,715	145,976	149,102	171,437	192,872	173,388	151,311
State income	1,492,857	1,325,022	1,230,437	1,052,022	1,016,637	1,091,077	1,176,164	1,183,853	1,095,179	1,094,486
Games	1,253	1,248	1,290	1,374	-	-	-	-	-	-
Interest on property tax	-	17,697	17,697	-	-	-	-	-	-	-
Penalties on property tax	-	174,890	174,890	-	-	-	-	-	-	-
Penalties on delinquent property tax	-	-	-	-	-	-	-	-	-	-
Licenses and permits	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784	396,015	395,087
Intergovernmental	11,114,375	8,653,287	7,750,480	7,376,606	6,531,412	7,138,813	6,134,453	6,492,195	5,405,444	4,256,293
Charges for services	7,434,675	6,874,161	6,819,269	5,683,424	5,609,521	4,322,666	4,339,755	4,129,533	3,848,993	3,605,543
Fines and forfeits	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111	753,987	519,019
Investment income	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842	1,273,052
Miscellaneous	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321	376,540
Total revenues	47,813,192	42,779,527	38,198,210	34,524,839	32,085,359	30,242,760	28,875,112	28,703,943	26,135,125	23,750,098
EXPENDITURES										
General government	7,402,823	7,532,360	6,486,682	8,104,981	6,019,936	5,771,257	7,257,768	7,293,227	6,537,706	6,481,009
Public safety	16,807,319	14,153,841	12,832,471	11,865,884	11,215,976	10,158,400	8,018,496	7,151,250	6,646,539	6,181,405
Highways and streets	6,811,215	6,456,696	4,214,160	4,440,432	4,382,208	4,965,649	4,983,398	3,561,434	4,429,253	3,132,849
Health and welfare	8,861,947	7,884,146	7,351,812	7,223,777	6,861,620	6,483,056	5,399,337	4,776,220	4,205,775	3,938,659
Culture and recreation	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076	367,312
Debt service										
Principal	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000	365,000	325,000
Interest	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517	109,077	134,008
Other charges	-	-	300	-	-	-	-	-	-	-
Capital outlay	2,119,038	336,015	895,133	1,151,575	1,460,399	2,349,486	3,611,535	4,150,271	3,097,497	2,872,440
Total expenditures	43,822,917	37,323,202	32,758,410	33,923,483	30,966,427	31,898,351	30,204,963	27,776,245	25,889,923	23,432,682
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698	245,202	317,416

	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 6,363,984	\$ 2,583,840	\$ 1,455,257	\$ 1,949,143	\$ 1,514,678	\$ 1,967,707	\$ 1,773,884	\$ 4,381,414	\$ 1,645,218	\$ 3,412,427
Transfers (out)	(6,343,984)	(2,583,840)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)	(1,735,134)	(4,252,905)	(1,528,718)	(6,520,927)
Payment to refunding escrow agent	(1,798,750)	-	-	-	-	-	-	-	-	-
Bonds issued	-	-	1,788,750	-	-	838,320	-	-	-	2,803,537
Premium (discount) on bonds issued	-	-	53,235	-	-	(843,939)	-	-	-	-
Sale of capital assets	40,750	-	-	18,405	692,958	124,261	-	-	-	-
Total other financing sources (uses)	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509	116,500	(304,963)
NET CHANGE IN FUND BALANCES	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207	\$ 361,702	\$ 12,453
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%	2.23%

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
1997	\$ 28,359,782	\$ 169,781,790	\$ 668,678,583	\$ 190,118,535	\$ 37,208,912	\$ 3,701,151	\$ 1,069,488,971	0.8354	\$ 3,208,466,913	33.333%
1998	30,339,808	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378	1,133,173,030	0.8343	3,399,519,090	33.333%
1999	34,614,123	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246	0.8520	3,558,795,738	33.333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794	0.8573	4,391,618,382	33.333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0847	5,097,421,827	33.333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	1,886,297,529	0.8668	5,658,892,587	33.333%

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	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
TAX RATES										
DeKalb County	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668
DeKalb County Forest Preserve District	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548
	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216
Townships	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658
Cities and Villages	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440
Fire Protection Districts	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198
Park Districts	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432
School Districts	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012
Junior College Districts	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661
Other Districts	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	124.5815	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.69%	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAX PAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2007			Taxpayer	1998		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,351,446	1	0.76%	Nestle Food Company	\$ 7,085,958	1	0.63%
Goodyear Tire & Rubber Co	8,611,728	2	0.46%	DeKalb Genetics Corp	6,944,181	2	0.61%
NE DeKalb Portfolio LP (Nestles)	7,917,129	3	0.42%	DeKalb University Dev. Corp	5,212,059	3	0.46%
Northland Plaza - Joseph Freed	6,345,371	4	0.34%	3-M Company	4,517,883	4	0.40%
DeKalb Area Retirement Center	6,213,029	5	0.33%	University Village I & II	3,664,398	5	0.32%
Panduit Corporation	6,172,503	6	0.33%	WalMart	2,460,618	6	0.22%
3M (MN Mining & Mfg Co)	5,445,593	7	0.29%	DeKalb Area Retirement Center	2,372,585	7	0.21%
Dream Fund LLC	4,648,471	8	0.25%	Panduit	2,341,569	8	0.21%
DeKalb Genetics	4,623,859	9	0.25%	Ideal Industries	2,262,229	9	0.20%
Stone Prairie Corp	<u>4,329,065</u>	10	<u>0.23%</u>	Herbert Katz	<u>2,177,253</u>	10	<u>0.19%</u>
	<u>\$ 68,658,194</u>		<u>3.66%</u>		<u>\$ 39,038,733</u>		<u>3.45%</u>

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

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1997	\$ 9,228,200	\$ 9,238,463	100.11%	\$ -	\$ 9,238,463	100.11%
1998	9,747,500	9,768,851	100.22%	-	9,768,851	100.22%
1999	10,426,983	10,402,794	99.77%	(213)	10,402,581	99.77%
2000	11,005,004	10,998,212	99.94%	3,817	11,002,029	99.97%
2001	11,750,828	11,732,336	99.84%	(466)	11,731,870	99.84%
2002	12,303,637	12,327,284	100.19%	6,540	12,333,824	100.25%
2003	12,951,761	12,957,549	100.04%	6,256	12,963,805	100.09%
2004	13,740,376	13,739,854	100.00%	4,181	13,744,035	100.03%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%

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

Data Source

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities	Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Lease Revenue Bonds	Revenue Bonds			
1998	\$ 2,440,000	\$ 2,950,000	\$ 8,850,000	\$ 14,240,000	0.007003736	170.33
1999	2,075,000	2,843,750	8,850,000	13,768,750	0.006476126	161.65
2000	1,690,000	2,733,750	8,520,000	12,943,750	0.005583592	145.49
2001	1,275,000	2,618,750	8,201,250	12,095,000	0.005229304	135.95
2002	840,000	2,497,500	7,856,250	11,193,750	0.00486528	124.73
2003	840,000	2,497,500	7,492,500	10,830,000	0.004546502	118.28
2004	340,000	2,371,250	7,113,750	9,825,000	0.003986405	104.48
2005	-	3,887,500	12,082,500	15,970,000	0.006239246	163.52
2006	-	3,741,250	11,662,500	15,403,750	0.005468314	153.82
2007	-	1,788,750	5,366,250	7,155,000	0.002452109	68.98

* See the Schedule of Demographic and Economic Statistics on page 196 for personal income and population data.

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

Data Sources

County Records

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt		Percentage of Estimated Actual Taxable Value of Property*	Per Capita
			Service Fund	Total		
1998	\$ 2,440,000	\$ 2,950,000	\$ 363,054	\$ 5,026,946	0.16%	60.13
1999	2,075,000	2,843,750	761,025	4,157,725	0.12%	48.81
2000	1,690,000	2,733,750	1,285,528	3,138,222	0.09%	35.27
2001	1,275,000	26,218,750	1,828,257	25,665,493	0.68%	288.48
2002	840,000	2,497,500	2,458,778	878,722	0.02%	9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.57

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 194 for property value data.

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2007

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ -	100.00%	\$ -
Townships	-	100.00%	-
Cities and Villages	52,480	90.89%	47,699
Park Districts	9,420,000	99.46%	9,369,132
Sanitary Districts	1,905,000	100.000%	1,905,000
School Districts	688,710,003	24.589%	169,346,903
Junior College Districts	<u>203,930,694</u>	6.15%	<u>12,541,738</u>
Total Overlapping Debt	<u>904,018,177</u>		<u>193,210,472</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 904,018,177</u></u>		<u><u>\$ 193,210,472</u></u>

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

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

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS
 LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

Fiscal Year	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Legal debt limit	\$ 30,747,808	\$ 32,578,725	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 30,747,808	\$ 32,578,725	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054
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 2006

Assessed value - 2006	\$ 1,886,297,529
Legal debt margin	<u>2.875%</u>
Debt limit	54,231,054
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 54,231,054</u>

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
1998	\$ 7,939,785	\$ 6,952,999	\$ 986,786	\$ -	\$ 219,196	4.50	
1999	8,162,943	7,021,848	1,141,095	318,750	449,250	1.49	
2000	8,595,413	7,337,108	1,258,305	330,000	399,264	1.73	
2001	9,033,930	7,802,487	1,231,443	345,000	407,576	1.64	
2002	9,169,544	8,021,079	1,148,465	363,750	409,938	1.48	
2003	9,597,676	8,448,515	1,149,161	379,000	392,453	1.49	
2004	10,021,004	9,094,261	926,743	378,750	374,298	1.23	
2005	10,899,965	9,689,362	1,210,603	397,500	452,881	1.42	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	
2007	13,506,061	12,583,812	922,249	-	533,886	1.73	

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

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

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(5) Personal Income	(4) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
1998	83,602	\$ 2,033,200,640	\$ 24,320	3.5%	N/A	15,608
1999	85,176	2,126,078,136	24,961	3.4%	29.7	15,802
2000	88,969	2,318,176,264	26,056	3.3%	N/A	16,155
2001	88,969	2,312,927,093	25,997	4.5%	N/A	16,410
2002	89,743	2,300,741,291	25,637	6.9%	28.4	16,793
2003	91,561	2,382,050,976	26,016	5.9%	N/A	17,077
2004	94,041	2,464,626,528	26,208	4.9%	N/A	17,555
2005	97,665	2,712,938,370	27,778	5.3%	N/A	18,132
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795
2007	103,729	2,917,896,770	28,130	4.6%	N/A	18,436

Data Sources

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

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Three Years Ago

2007			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,000	Northern Illinois University	1	8,000
Kishwaukee Health System	2	1,175	Kishwaukee Health System	2	1,100
DeKalb School District	3	850	DeKalb School District	3	650
Target Distribution Center	4	650	Wal-Mart Super Center	4	600
WalMart Super Center	5	600	DeKalb County Government	5	504
DeKalb County Government	6	532	IDEAL Industries	6	450
Kishwaukee Community College	7	525	Sycamore School District	7	450
3M	8	525	Alloyd	8	375
Sycamore School District	9	470	City of DeKalb	9	266
Ideal Industries	10	400	3M	10	250

Information for the period nine years prior to the current period is not available, hence the use of information from two years ago.

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
GENERAL GOVERNMENT										
Board members	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elected officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other employees	52.75	55.25	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16
PUBLIC SAFETY										
Police protection	60.50	68.50	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65
Officers	38.80	35.80	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00
Patrol officers	14.00	14.00	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50
	25.00	25.00	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
HIGHWAYS AND STREETS										
	21.00	24.50	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	70.76	71.93	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55
Rehab and nursing center	144.30	144.30	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30
Other employees	2.50	5.00	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35
History room	0.00	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60
TOTAL	466.21	480.88	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
GENERAL GOVERNMENT										
Registered voters	44,672	47,874	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754
Property parcels	N/A	33,276	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357
Tax bills mailed	N/A	N/A	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521
Birth certificates	959	873	966	1,020	875	827	974	955	1,118	1,130
Death certificates	575	750	700	671	700	634	740	769	633	678
Marriage licences	552	625	588	611	531	512	541	561	562	606
PUBLIC SAFETY										
Police										
Jail bookings	N/A	2,475	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180
Burglary	41	42	47	55	47	60	56	50	63	63
Civil process	5,149	4,426	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807
Traffic fatalities	13	15	10	13	11	14	11	17	7	18
Dispatched calls - communications	9,054	10,013	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000
DUI arrests	161	179	161	160	251	329	345	302	461	417
States Attorney										
Criminal felonies	534	606	761	692	621	638	794	762	764	686
Criminal misdemeanors	1,780	1,808	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131
DUI	555	515	514	637	735	795	792	792	922	803
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,049	1,536
Snow plow hours	N/A	N/A	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	883	950	811	1,028	1,090	975	882	916	926	952
Emergency services - total households	419	464	427	479	529	496	448	450	364	381
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	1,879	2,280	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060
Visitors	768	724	422	444	535	568	590	717	839	853

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
GENERAL GOVERNMENT										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 units	2	2	2	3	2	3	2	2	2	2
HIGHWAYS										
Miles of roads (County)	198.59	198.59	201.00	201.00	192.00	192.00	190.19	190.19	192	192
Traffic signals	N/A	N/A	N/A	N/A	N/A	16	16	16	16	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,290	2,290	2,296
CULTURE AND RECREATION										
Parks	12	12	13	13	14	14	14	14	14	14
Park acres	812	828	837	837	1,130	1,130	1,130	1,130	1,130	1,206

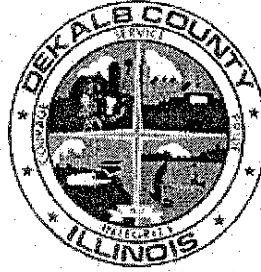
N/A - Information not available

Data Source

Various County Departments



DEKALB



COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Period Ended
December 31, 2008



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE TWELVE MONTHS ENDED
December 31, 2008

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Year Ended
December 31, 2008

Prepared by the Finance Office

Gary H. Hanson
Deputy County Administrator

DEKALB COUNTY, ILLINOIS
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICIALS

December 31, 2008

LEGISLATIVE

Ruth Ann Tobias, Chairman

Larry Anderson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Kenneth Anderson

Jerry Augsburger

Kevin Chamblis

Sally Defauw

Eileen Dubin

John C. Emerson

Julia Fauci

John Gudmunson

Michael Haines

John Hulseberg

Patricia LaVigne

Jeffery L. Metzger, Sr

Scott M. Newport

Riley N. Oncken

Richard Osborne

Paul Stoddard

Michael Stuckert, Sr

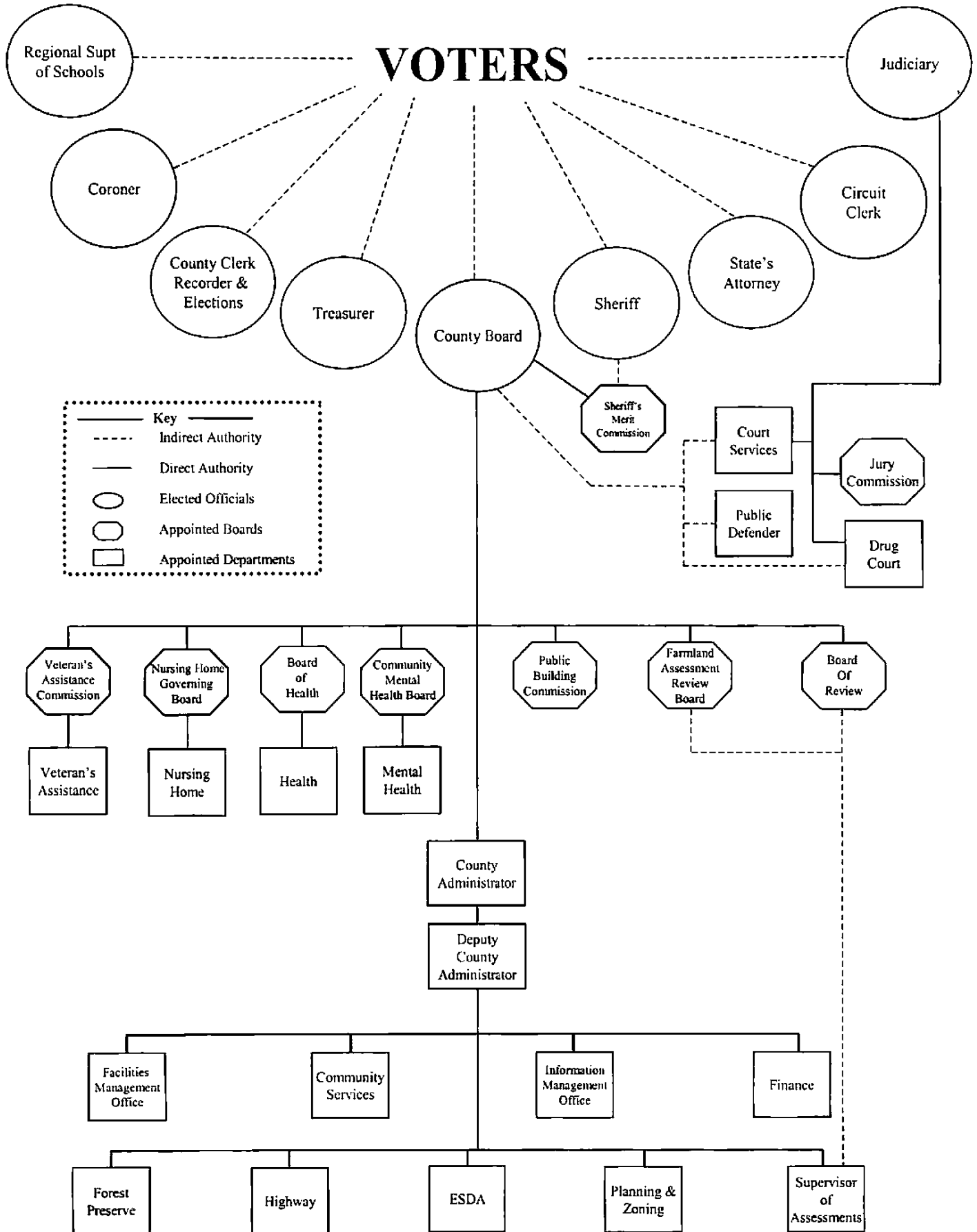
Mark A. Todd

Anita Jo Turner

Patricia R. Vary

Stephen R. Walt

DeKalb County Government Organizational Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

DeKalb County Government
Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "K. L. M.", positioned above the title "President".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Evans", positioned above the title "Executive Director".

Executive Director



DeKalb County Finance Office

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

April 6, 2009

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2008, 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 the Management Discussion and Analysis.

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

This report includes all funds of DeKalb County. DeKalb County provides a full range of services. These services include public safety, highways and roads, health and social services, recreation areas, planning and zoning, and general administrative services. In addition to general county government activities, the County Board also serves as the DeKalb County Forest Preserve District Board of Commissioners. Further, the County Board appoints the members of the DeKalb County Public Building Commission and the Commission generates its revenues entirely through long-term lease agreements with the County. Therefore, the activities of both the Forest Preserve District and the Public Building Commission are included in the reporting entity. However, other governmental units throughout the County, such as municipalities, schools, townships, etc. are excluded from the reporting entity. The aforementioned entities are separately governed taxing bodies and are not dependent on or controlled by DeKalb County.

PROFILE OF DEKALB COUNTY

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

Citizens of DeKalb County
April 6, 2009

In 1895 Northern Illinois State Normal School opened. Although the school has been renamed Northern Illinois University (NIU), it has grown to accommodate an annual enrollment of approximately 25,000 students and is the County's largest employer.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The population of DeKalb County in 2008 was 103,729. DeKalb County is rectangular in size, north/south dimension is 36 miles long and the east/west dimension is 18 miles wide. The County represents approximately 636 square miles (406,151 acres) and is comprised of 19 Townships. The County also has fourteen municipalities that are 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. The County Clerk and Recorder, Regional Superintendent of Schools, County Circuit Clerk, County Treasurer, County Sheriff, States Attorney, and Coroner are elected officials. The County Board appoints, among others, the County Administrator, Deputy County Administrator, Supervisor of Assessments, Director of Information Management, Forest Preserve Superintendent, County Engineer, Facilities Manager and the Community Services Director.

DeKalb County Government provides a full range of services. Those services include Police, Highways and Streets, Planning and Zoning, Code Enforcement, Cultural and Recreation, Health, Nursing and Rehabilitation, Financial and General Administrative.

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

Of the 2007 equalized assessed valuation (EAV) of \$2,085,383,221, 70% is residential, 21% is commercial/industrial and 9% farm. The County continues to actively pursue economic development with the goal of broadening and diversifying the long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. While the County had previously completed a multi-year project of building and upgrading most of Peace Road, in 2008 the County completed a project of .992 miles on Perry Road. This project covered pulverization of existing asphalt and resurfacing with binder course at a cost of \$159,735. A very large project for 2008 was the replacement of the Cherry Valley Road Bridge at a cost of \$898,990. There were also several right-of-way purchases along Glidden Road for a total of \$28,214.

Overall, the economic outlook in DeKalb County has slowed as it follows the national downturn. Unemployment rates based on a twelve-month average have gone up by a significant amount from 4.7% in 2007 to 8.1% in 2008. The growth that previously had been seen along Sycamore Road between the City of DeKalb and the City of Sycamore has slowed. The housing industry is almost at a standstill, and a layoff of 53 people at one of our major taxpayers was announced the last week of February 2009. Perhaps two of the most pressing problems will be employment opportunities and affordable housing for the community.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

DeKalb County became the site of a tragedy that was, if not worldwide news, it was national news when the campus of Northern Illinois University was involved in a shooting on campus that killed five people and injured many more. The death toll was actually six as the gunman involved also killed himself. All of the County emergency personnel were involved from the Sheriff and his department to the Coroner who is also the Emergency Services Director. The incident on February 14, 2008 brought the County together in support of the University students and staff. The outpouring of caring and concern by the entire County population was something for which the residents can be commended. As the first anniversary of this tragedy just passed the University is moving forward with memorial plans for the victims and better security measures on campus.

DeKalb County completed a new office building on the same campus as the DeKalb County Rehab and Nursing Home and the Public Health Department. This building is called the Community Outreach Building and beginning in February 2009 it housed the Veteran's Assistance Commission, the Regional Office of Education, the Home Health Nursing Department and the Mental Health Department. All of these departments have been in rental properties so this will be a building constructed with the individual needs of each department and take rental costs out of these department budgets. This building is using a Geo-Thermal concept of heating and cooling and should be consistent with the County's "Green" philosophy with energy costs.

The DeKalb County Rehab and Nursing Home was the first department of the County to switch to a voice-over internet protocol (VoIP) phone system during 2008. The Information Management Office (IMO) department was responsible for the research and installation of the system. When the County Departments moved into the Community Outreach Building they were also switched to the new

Citizens of DeKalb County
April 6, 2009

phone system. The County is projected to have every office switched over to the VoIP system during fiscal year 2009.

In the past the County has elected to assume most of its own liability for risk exposure. Self-insurance continued during 2008 for worker's compensation and excess liability. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims. That retained balance, in a period of twenty-one years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$3,074,000 for the 2008 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. Property insurance is purchased on all buildings. The County now purchases Health insurance and Life insurance. Health insurance costs continue to grow each year and the County must face the costs becoming a larger portion of the total budget each year. Efforts to keep the cost increases in line are ongoing and the increase in 2008 was 3%.

During the 2008 Fiscal Year DeKalb County held two "Go Green" seminars at the DeKalb County Farm Bureau. There were outside speakers and timely information was given to County residents that encouraged them to become interested in conserving energy and recycling as a way of life. These seminars were attended by over 130 people in February and 110 in September. The public was given information on the County savings on energy that it has experienced with the "go green" philosophy looking at all County properties. Individuals at these meetings were also given information about the Soil and Water Conservation office and being able to find rain barrels and other products to help residents also go green. This concept ties in with the Stormwater Management Planning committee that has also been busy during 2008 and is referenced below. At the end of 2008 and going into 2009 there was renewed interest in wind towers being placed on rural land in the southwestern part of DeKalb County. There has been discussion on both sides of the issue and a meeting that was scheduled to occur could not convene as there were so many residents in attendance. That meeting has been rescheduled for later in March 2009 at a larger venue. Decisions will have to be made if these wind towers will become a part of DeKalb County's landscape.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation during 2007. The Prairie Band Potawatomi "Nation" is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation attests that in 1829, Article III of the Treaty of Prairie du Chien, reserved for Chief Shab-eh-nay and his band land which consisted of 1,280 acres located near the present Village of Shabbona, Illinois and within DeKalb County. The Nation has purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Governmental Agreement on February 20, 2008. This Governmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space and a welcome center and parking to serve both. Payments to the County will be in lieu of Property Taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities the County will

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also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Governmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act. If this qualification does not occur the governmental agreement shall terminate immediately. The 2008 year brought no decision from the Department of the Interior of Federal Government on the determination.

Future

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. The Regional Planning Commission, RPC, oversaw the creation and adoption of the DeKalb County Unified Comprehensive Plan, which included the creation or updating of 10 individual municipal comprehensive plans and oversaw the creation of the Unified Development Ordinance. The Illinois Chapter of the American Planning Association has named DeKalb County's comprehensive plan the best in the state, in part because of the balancing that it tries to accomplish. The plan does not discourage growth and development to the extent that it occurs but states it should occur in and around cities because that is where the services are.

Moving forward with the Regional Planning Commission objectives will be a continuing process in the County. The Regional Planning Commission will work with the municipal governments throughout the County with any issue that can best be addressed with a regional outlook. The RPC will continue to serve as a clearing house for regional issues, such as flood control, waterways, and transportation will be a challenge to all units of local government. Because Illinois has so many units of local government, this will be a difficult challenge, both in logistics and politics, to try and bring governments together for these common purposes. During 2008 the downturn of both the labor market and affordable housing due to market and banking issues led to very little movement necessary to address significant progress in attracting new industry to the County.

The DeKalb County Stormwater Management Planning Committee continued to meet in 2008. The State of Illinois passed legislation in 2005 that included DeKalb County in a group of counties that could create a stormwater plan and ordinance to protect persons and properties from the negative impacts of stormwater runoff and flooding. The plan would apply throughout the county, including within the municipal boundaries. The law requires that a countywide management plan must be prepared and submitted to the County Board for adoption by a stormwater planning committee. The committee is comprised of one municipal and one county representative for each of six districts that cover the entire county. In discussing the next steps it was noted that the 2007 flooding in DeKalb County highlights the need for more coordinated, regional based regulation and management of water. The committee also noted that there is a concurrent effort underway for planning for ground water and that ground water and stormwater are related issues. Some good planning practices attempt to tie stormwater management to ground-water management recharge and water quality. Some of these techniques are rain gardens, grass filtration strips within parking lots and encouraging use of rain barrels to capture water from roofs for use in watering gardens, landscaping and lawns. The committee has committed to meeting on a monthly basis to bring ideas to

Citizens of DeKalb County
April 6, 2009

the table. The goal is to survey the communities to identify problem areas related to stormwater and attempt to mitigate areas that are highlighted by the survey.

Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisitions also presents challenges. In a very creative approach, the Forest Preserve District has also established a Wetland Bank. It is hoped that in the future, as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank", just for that purpose. Monies from the sale of Wetlands is then reserved for future land acquisitions by the Forest Preserve District. The County Board made the decision to ask the voters for a referendum to increase the general corporate tax rate from .0325% to .06% for the Forest Preserve. The referendum passed with a margin of 52%. The Forest Preserve was able to purchase additional land during 2007 adjacent to the existing Afton Forest preserve and work is progressing to expand the wetlands at that preserve. The Forest Preserve was also awarded a grant in 2008 for \$381,400.00 from the State of Illinois that will be used for purchase of land to be used as open space by the DeKalb County Forest Preserve.

One of the fastest growing service areas for the County continues to be the court system. Not only is the case load expanding rapidly, but the number of complex cases is also increasing. To begin to meet the records management needs of this, the County has been relying on greater computer enhancements and also newer technologies for documentation storage. Both areas will need continual attention in the future. Additionally, the County will need to put some energy into connecting the various components of the judicial system together via a computer network. Access to the Internet and E-mail systems should also enhance communication and the flow of information.

Beginning in June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum issue of ½ of one-cent public safety tax was made. The question was given to the voters of DeKalb County on the ballot in March 2004 and defeated with a vote of 53% no vote. The DeKalb Board again placed a half-cent Public Safety Sales Tax referendum on the ballot for November of 2006 and again it was defeated by a margin of 57%. The jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion and the costs of housing prisoners at other jail facilities has created budget shortfalls. Costs continue to rise while housing prisoners at other facilities, the number of prisoners housed at other facilities grew by 101% in 2008 and the cost of housing these prisoners grew by 116% in the same year. The Sheriff and the County Board continue to look at these costs and try to find ways to contain costs.

The Drug Court continued operations during 2008 and had the first graduation ceremony of three participants late in the year. This felony court works with non-violent addicted felons who must plead guilty and admit addiction. This is a highly structured supervised program that at a minimum lasts 14 months. The State of Illinois passed two statutes to allow fines to be collected on guilty traffic violations and guilty felony pleas to help provide funding for the Drug Court. These monies pay salary costs as well as treatment providers of counseling and intervention specialists. The Special

Citizens of DeKalb County
April 6, 2009

Court Administrator for the DeKalb County Drug Court submitted a Federal Department of Justice grant in April of 2008 and was notified that the County had been awarded the grant in October 2008. This grant will be for three years and will help provide a probation officer as well as counseling costs for the program for three years. The Drug Court continues to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues that continue.

The State's Attorney Office is investigating the opening of a DUI Court that will be based on some of the same principles of the Drug Court. Offenders will be given the opportunity to get treatment and counseling with intervention specialists and with successful completion of the program will not remain in the court system.

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

DeKalb County has become involved in a venture with the private sector for the development of a Supportive Living Facility. Supportive Living is a program funded by the Illinois Department of Public Aid (IPA) and is characterized as the Medicaid version of assisted living. Supportive Living Facilities (SLF) feature apartment units rather than institutional semi-private accommodations of a Nursing Home. Serving low-income seniors remains a critical part of the County's mission in long-term care. As we are often the provider of last resort, we see a clear link between Supportive Living and our mission of service. The County Board approved a resolution passed in 2004 to become an equal partner with Pineview. The beginning of 2007 brought zoning and building permit approval as well as Environmental Protection Agency (EPA) permits for water and sewer. The finance team also got the financing in place for the construction of the Supportive Living Facility. The building opened in 2008 and has 76 apartment units. All of the apartments are filled and there are waiting lists for individuals interested in this type of facility.

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

The DeKalb School District #428, after many attempts, passed a \$110 million school referendum in February 2008. The money will be used to build a new high school and do major repairs on the old high school to convert it to a middle school. The old middle school will be converted to an elementary school. The new high school should be ready for students in the fall of 2011.

Citizens of DeKalb County
April 6, 2009

The overcrowding at the high school has been a major problem for the district. This will be a positive sign for businesses considering locating in DeKalb County as good schools are always an attractive feature for their employees.

OTHER INFORMATION

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

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County for its comprehensive annual financial report for the fiscal period ended December 31, 2007. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. DeKalb County has received a Certificate of Achievement for the last twenty-two consecutive years (fiscal years ended 1986-2007). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

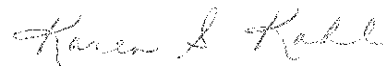
Acknowledgments. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman,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

Respectfully submitted,



Gary H. Hanson
Deputy County Administrator

Respectfully submitted,



Karen S. Kahl
Accounting Supervisor



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



998 Corporate Boulevard • Aurora, IL 60502

Members of American Institute of
Certified Public Accountants &
Illinois CPA Society

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our 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, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2008, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the required supplementary information listed in the table of contents are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 3, 2009, on our consideration of DeKalb County, Illinois' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules and the supplementary financial information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements of DeKalb County, Illinois. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

We did not audit the information contained in the introductory or statistical sections. Accordingly, we do not express an opinion on the introductory or statistical sections.

Aurora, Illinois
April 3, 2009

A handwritten signature in black ink, appearing to read 'AK 228', is positioned to the right of the date.



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2008

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 ending December 31, 2008. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

I. Financial Highlights

A. Governmental Activities

The assets of the governmental activities of the County exceeded its liabilities at the close of the fiscal year by \$97.2 million and increased in the current year by \$8.3 million. The County has maintained its employment force and has been able to continue with modest increases in pay for its employees. The property tax base continues to grow steadily, this year it increased by \$199 million or 11%.

B. Business Type Activities

The only business type activity that the County has is the 190 skilled bed Rehab and Nursing Center. The increase in net assets in 2008 was \$369,746. The Rehab and Nursing Center is reporting total net assets of \$10.7 million in 2008 compared to \$10.3 million in 2007. Fiscal Year 2008 also marks the tenth straight year that the facility has operated without any property tax or other subsidy from other County funds. During 2004 the Rehab and Nursing Center loaned \$2.3 million dollars to the County that was then loaned to the City of DeKalb for toll-way interchange improvements. In exchange for this payment additional sales tax

revenues from the City of DeKalb will be given to the County on certain property within the County. This loan is for a ten-year period payable annually and in full on July 1, 2014, and will be paid with the additional sales tax revenues received.

C. Long-Term Debt

On June 1, 2005, the Public Building Commission (PBC) issued \$7,155,000 Lease Revenue Refunding Bonds. When the County visited the bond market in 2005 its rating was Aaa. 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 Assets is the "Unrestricted Net Assets" and it is designed to be similar to bottom line results for the private sector. This statement then combines and consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations using the accrual basis of accounting and economic resources measurement focus. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year and is focused on both the gross and net cost of various activities (including governmental and business-type), which are supported by the County's general taxes and other resources. This is intended to summarize and simplify the user's analysis of the cost of various government services and/or subsidy to various business-type activities.

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

The government-wide financial statements include not only the County itself but also the DeKalb County Public Building Commission, and the DeKalb County Forest Preserve which are component units of the County. The financial information of these units is also reported separately from the financial information of the County in their separately issued reports.

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Fund Financial Statement allows the demonstration of sources and uses and/or budgeting compliance associated therewith.

Traditional users of governmental financial statements will find the Fund Financial Statements presentation more familiar. The focus is now on major funds, rather than (the previous model's) fund types. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental Funds

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

The County maintains 41 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, the Health Fund and the Community Outreach Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major government funds is provided in the form of combining statements elsewhere in this report.

2. Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented in Business-Type Activities in the Government-Wide Financial Statements. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for paper, printing, postage and utility costs. Costs for medical and life insurance and liability claims are also accumulated in internal service funds. All of the County's internal service funds serve governmental rather than business-type functions and have been included with Governmental Activities in the Government-Wide Financial Statements.

Proprietary Fund Financial Statements provide the same type of information as the Governmental-Wide Statements, only in more detail. The Nursing Home Fund is considered a major fund of the County and is presented in a separate column in the Fund Financial Statements. Internal Service Funds are combined in a single aggregate presentation in the Proprietary Fund Financial Statements. Individual fund data for the Internal Service Funds is presented elsewhere in this report.

3. Fiduciary Funds

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

C. Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report beginning on page 18.

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide benefits to its' employees. Required supplementary information can be found on pages 45-55 of this report.

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds, and internal service funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 56-178 of this report.

III. Financial Analysis of the County as a Whole

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

GOVERNMENT-WIDE STATEMENTS

A. Net Assets

The following table reflects the condensed Statement of Net Assets:

**Table 1
Statement of Net Assets
December 31, 2008**

	Governmental		Business		Total Primary	
	Activities		Activities		Government	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<u>Assets:</u>						
Current and Other Assets	70,500,359	63,385,228	8,150,748	8,153,218	78,651,107	75,538,476
Capital Assets	<u>54,032,064</u>	<u>49,386,588</u>	<u>9,034,262</u>	<u>9,325,591</u>	<u>63,066,326</u>	<u>58,712,179</u>
Total Assets	<u>124,532,423</u>	<u>114,771,816</u>	<u>17,185,010</u>	<u>17,478,809</u>	<u>141,717,433</u>	<u>132,250,625</u>
<u>Liabilities:</u>						
Long-Term Liabilities	2,982,813	3,334,677	4,668,655	5,234,210	7,651,468	8,568,887
Other Liabilities	<u>24,347,263</u>	<u>22,512,001</u>	<u>1,824,786</u>	<u>1,922,776</u>	<u>26,172,049</u>	<u>24,434,777</u>
Total Liabilities	<u>27,330,076</u>	<u>25,846,678</u>	<u>6,493,441</u>	<u>7,156,986</u>	<u>33,823,517</u>	<u>33,003,664</u>
<u>Net Assets:</u>						
Invested in Capital Assets						
Net of Debt	52,414,564	47,597,838	4,075,292	3,959,341	56,489,856	51,557,179
Restricted	15,240,452	13,268,358	211,211	193,064	15,451,663	13,458,422
Unrestricted	<u>29,547,331</u>	<u>28,058,942</u>	<u>6,405,066</u>	<u>6,169,418</u>	<u>35,952,397</u>	<u>34,228,360</u>
Total Net Assets	<u>97,202,347</u>	<u>88,925,138</u>	<u>10,691,569</u>	<u>10,321,823</u>	<u>107,893,916</u>	<u>99,246,961</u>

The County's combined net assets increased to \$107.9 million in 2008 from \$99.2 million during 2007. The majority of the increase is from governmental activities with the business type activities showing an increase of \$369,746. There was an increase in property taxes of \$1.6 million and sales tax revenues of \$700,000. The Capital assets increase was from the Community Outreach Building Construction in Progress was \$3.9 million and the new County phone system and equipment and furniture for the Community Outreach Building was \$900,000. Another part of this increase is due to the revenues out-pacing the expenses for the year 2008. The County is continuing to make an effort to reduce expenses in any way that can be managed without affecting the services to the residents of DeKalb County. For more detailed information, see the Statement of Net Assets on Page 3 of the Comprehensive Annual Financial Report.

B. Activities**1. Changes in Net Assets**

The following table summarizes the revenues and expenses of the County's activities:

Table 2
Changes in Net Assets
January 1, 2008 through December 31, 2008

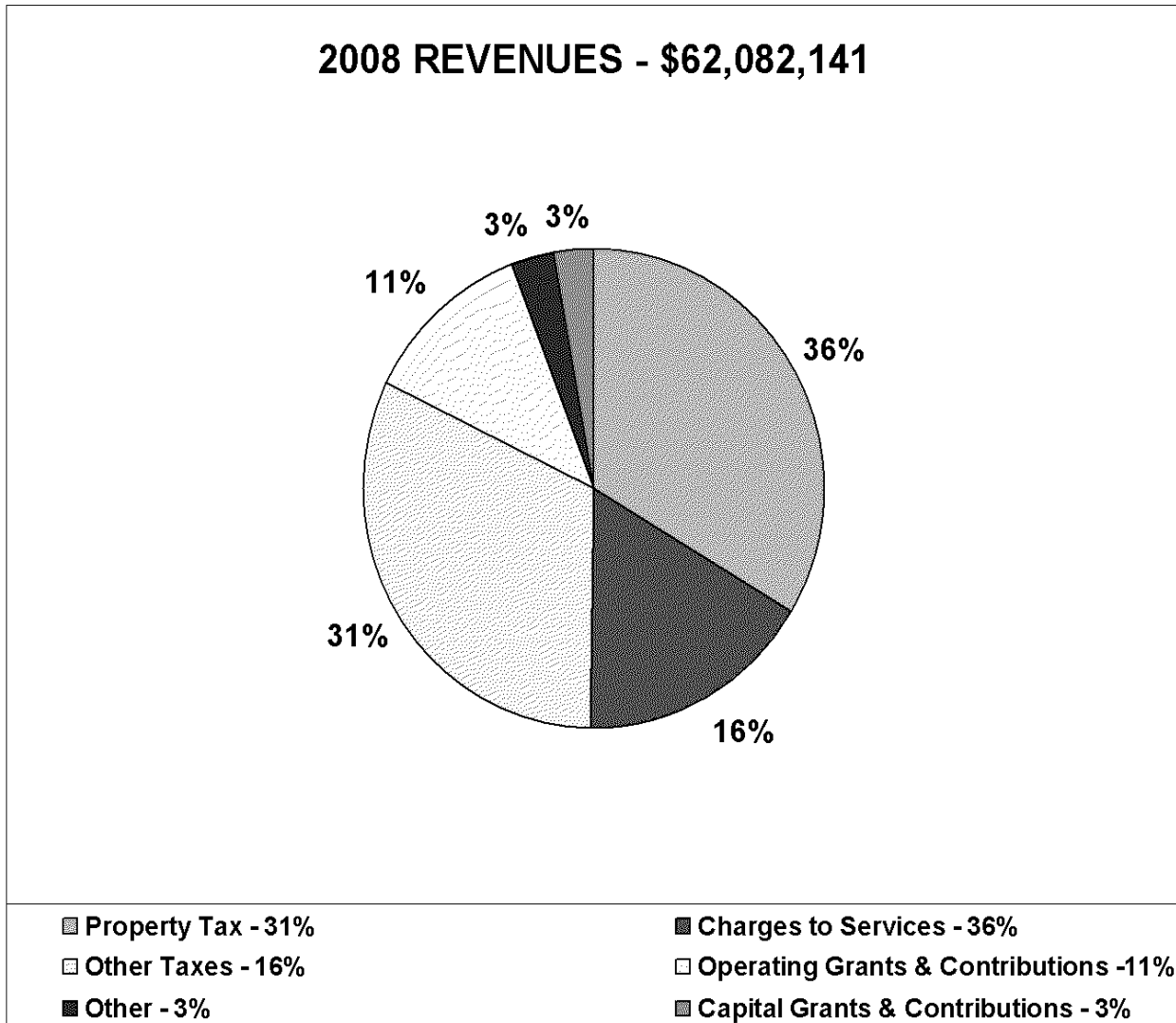
	Governmental		Business Type		Total Primary	
	Activities		Activities		Government	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Revenues						
Program Revenues:						
Charges for Services	9,591,542	11,034,238	12,573,067	13,499,941	22,164,609	24,534,179
Operating Grants and Contributions	6,970,975	7,474,063	0	0	6,970,975	7,474,063
Capital Grants and Contributions	1,620,751	500,705	24,704	0	1,620,751	500,705
General Revenues:						
Property Taxes	19,289,835	17,639,342	0	0	19,289,835	17,639,342
Other Taxes	10,208,115	9,636,670	0	0	10,208,115	9,639,670
Other	1,571,399	2,425,858	231,753	464,972	1,571,399	2,881,522
Contributions	<u>0</u>	<u>464,592</u>	<u>0</u>	<u>26,840</u>	<u>0</u>	<u>491,432</u>
Total Revenues	<u>49,252,617</u>	<u>49,175,468</u>	<u>12,829,524</u>	<u>13,991,753</u>	<u>62,082,141</u>	<u>63,167,221</u>
Expenses						
General Government	7,909,904	7,532,824	0	0	7,909,904	7,532,824
Public Safety	17,023,178	17,083,655	0	0	17,023,178	17,083,655
Highways and Streets	6,055,551	6,116,954	0	0	6,055,551	6,116,954
Health and Welfare	9,133,614	8,164,383	12,459,778	13,742,838	21,593,392	21,907,221
Culture and Recreation	643,781	651,422	0	0	643,781	651,422
Interest on Long Term Debt	<u>209,380</u>	<u>251,616</u>	<u>0</u>	<u>0</u>	<u>209,380</u>	<u>251,616</u>
Total Expenses	<u>40,975,408</u>	<u>39,800,854</u>	<u>12,459,778</u>	<u>13,742,838</u>	<u>53,435,186</u>	<u>53,543,692</u>
Change in Net Assets	<u>8,277,209</u>	<u>9,374,614</u>	<u>369,746</u>	<u>248,915</u>	<u>8,646,955</u>	<u>9,623,529</u>

2007 Table 2 data is for 13 period fiscal year

The decrease in 2008 change of net assets of \$1 million was a decrease in Charges for Services during 2008 in the Health and Welfare function of the Governmental funds.

2. Governmental Revenues

The following Graph summarizes the County Revenue activities:



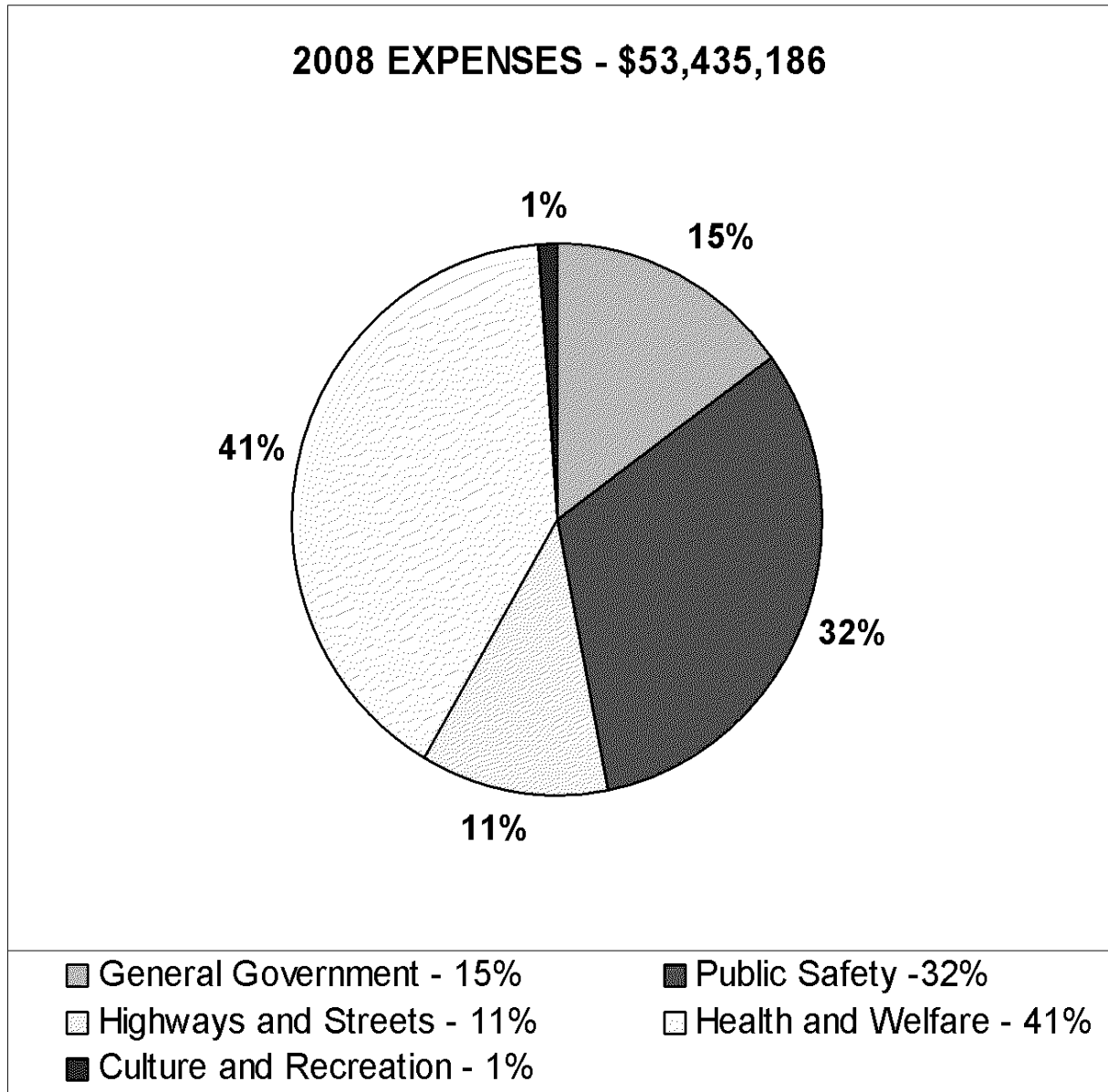
For the fiscal year ended December 31, 2008, revenues totaled \$62 million. This is down by \$1.1 million from 2007. Following will be the breakdown of the \$1.1 million. It must be noted that our fiscal year changed in 2007 from November 30, 2007 to December 31, 2007 and gave all of our 2007 numbers a 13 period of expenses and revenues during 2007. As this year is back to 12 months there is explanation for some of the decreases. Revenues from the County's largest source of revenues of \$22 million come from the Charges for Services revenue. The DeKalb County Rehab and Nursing Center is the largest generator of revenues with Charges for

Services in the County. The Rehab and Nursing Center generated \$12.5 million dollars in 2008 decreasing by one million from 2007. The next largest amount of charges for services is in the Public Safety function of the government. Public Safety which includes the Court System and the Health Department together generated \$6.5 million in revenues. General Government at \$1.9 million and the Highway with \$1 million in charges for services for 2008 are down \$.9 million. The majority of this decrease is the Highway having several projects delayed for court cases with right of ways and not being able to move projects forward during 2008. Property Taxes increased during 2008 by \$2 million. Property taxes support governmental activities including employee pension funds. The other taxes classification includes a number of different revenue sources. Among those are sales tax, income tax, and replacement 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 .25 of one percent. DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are former County Farm and Nursing Home sites located within the City of DeKalb. State-shared sales tax revenues in 2008 were \$4 million. The County Farm site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into the Opportunity Fund, and the Nursing Home site sales tax revenues of 1.25 cents are received and distributed .75 of a cent into a designated account for future special projects related to Health Services. Each site also contributes .25 of a cent into the General Fund, and .25 of a cent into the Tollway Access Loan Fund to pay the loan from the Nursing Home and Rehab Center.

Income taxes are also shared by the state, but on a per-capita basis. Between 2007 and 2008 the County's income tax revenues decreased by approximately \$25,800. Other revenue sources include operating grants and contributions that include state salary reimbursements for assistant states attorneys, probation officers and the second full year for the state salary reimbursement for the Public Defender.

3. Governmental Expenses

The following Graph summarizes the County Expense activities:



DeKalb County's expenses amounted to a total of \$53.4 million in 2008 decreasing by \$108,000 from 2007. Health and Welfare expenses, the largest for the County, relate to the Department of Public Health and the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The Rehab and Nursing Center charges for services expenses during 2008 are \$12.4 compared with the 2007 expense of \$13.9 million. Public Safety expenses, the next largest for the County at 32%, relate to the operations of the Sheriff's Department, which includes Communications and Corrections, as well as the Emergency Services Department and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public Defender offices. The Public Safety decrease from 2007 to

2008 was \$60,000. The decrease in expenses during 2008 was the Sheriff's Correction Department having open positions at different times during the year.

IV. Financial Analysis of the County's Funds

As of December 31, 2008 the governmental funds had a combined fund balance total of \$42,224,648 with \$24,695,250 being unreserved. The unreserved amount of fund balance is broken down with \$11,159,312 in the General Fund, and \$13,535,938 in Other Governmental Funds that includes Capital Projects. The 2008 governmental funds balance reflects a \$3.9 million increase over the prior year. The General Fund Balance of \$11,486,261 is 51% of the total General Fund Expenses of \$22,521,732 or 186 days of operating funds. The Community Outreach Building Fund has a negative fund balance of \$1.1 million at the end of 2008 because of the Transfers In of \$1,309,802 and monies owed to the General Fund, Veteran's Assistance Fund and the Health Department as well as Special Projects and GIS fund. The County Motor Fuel fund and the Federal Highway Matching fund were a combined \$1,000,000 higher at the end of 2008. These funds will be expended in 2009 for projects that were delayed during 2008 for various reasons cited under the revenue graph. The decrease in fund balance in the Health Department fund is due to the transfer of \$505,000 to the Community Outreach Building for the Home Health Department offices.

Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, and obligations of the U.S. Treasury. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on funds invested. DeKalb County earned interest revenue of \$1,458,783 on all fund types for the year ended December 31, 2008, compared with \$2,351,479 in the year ended December 31, 2007. This reflects an \$892,000 decrease. The decrease in interest income is a direct result of the lagging economy and the decrease in interest rates that are being offered by financial institutions.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. All collateral on County deposits is held by a third party custodial bank in the County's name.

V. General Fund Budgetary Highlights

Table 3
January 1, 2008 through December 31, 2008

	Original Budget	Amended Budget	Actual
REVENUES			
Taxes	16,376,000	16,376,000	18,010,538
Licenses & Permits	130,000	130,000	93,998
Other	<u>6,928,400</u>	<u>6,928,400</u>	<u>6,926,083</u>
Total Revenues	23,434,400	23,434,400	25,030,619
EXPENDITURES AND TRANSFERS			
Expenditures	23,632,300	23,439,500	22,521,732
Transfers Out	(913,700)	(2,016,000)	(1,976,000)
Transfers In	<u>14,000</u>	<u>14,000</u>	<u>651,256</u>
Total Expenditures and Transfers	22,732,600	21,437,500	21,196,988
Change in Fund Balance	<u>(1,097,600)</u>	<u>(2,007,100)</u>	<u>1,184,143</u>

As can be seen above, revenues exceeded the budget by \$1,596,219. This is attributable to the increase in sales tax revenues of \$500,000. Capital grant dollars were over by \$.8 million due to the contribution from IDOT for the Cherry Valley Bridge. The Sheriff's Corrections Department was under expended due to positions not being filled or turnover of staff in this office. Property taxes also increased by over \$2 million in 2008

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2008:

**Table 4
Capital Assets
December 31, 2008**

	Governmental		Business Type		Total	
	Activities		Activities			
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land & Land Right of Way	8,413,628	7,985,414	0	0	8,413,628	7,985,414
Buildings	23,607,505	23,129,800	12,176,529	12,176,529	35,784,034	35,306,329
Land Improvements	1,731,986	1,696,386	721,039	665,310	2,453,025	2,361,696
Vehicles	3,509,717	3,414,281	0	0	3,509,717	3,414,281
Furniture & Fixtures	0	0	829,437	830,697	829,437	830,697
Equipment	4,709,194	3,707,788	943,658	624,040	5,652,852	4,331,828
Infrastructure	39,493,797	38,435,072	0	0	39,493,797	38,435,072
Construction in Progress	5,079,325	1,101,392	3,992	2,890	5,083,317	1,104,282
Less:						
Accumulated Depreciation	<u>(32,513,088)</u>	<u>(30,083,545)</u>	<u>(5,640,393)</u>	<u>(4,973,875)</u>	<u>(38,153,481)</u>	<u>(35,057,420)</u>
Total	54,032,064	49,275,588	9,034,262	9,325,591	63,066,326	58,712,179

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$63 million dollars (net of accumulated depreciation). This represents an increase of \$4.3 million from the December 31, 2007 amount of \$58.7 million. The \$4.7 million increase in the Governmental activities is largely the \$3.9 million in the Construction in Progress line for the Community Outreach Building. The Governmental infrastructure line item also increased by \$1 million and that increase includes the value of the Cherry Valley Bridge that was replaced by the Illinois Department of Transportation and given as a

contribution worth \$898,898 to the County of DeKalb. Other major capital assets events during 2008 included the following:

1. The Equipment Line increased by the following items.
 - a. New VoIP phone system for the County at a cost of \$539,000
 - b. Work to upgrade the Panic Alarm System in the County Offices at a cost of \$33,000
 - c. New Radio System for the Sheriff's Communication Department for \$21,000
 - d. Furniture and Equipment for the Community Outreach Building at a cost of \$381,722
 - e. Highway purchased a spreader, tractor, and a mower for \$52,500
 - f. Facilities Management purchased equipment called a grasshopper for \$16,200
2. The Vehicle asset line was increased by a new truck with a snowplow at the Highway Department, a new SUV for the Veteran's Assistance Commission and a new Van for the Sheriff's Correction Department at a total value of \$100,000.
3. The Business Type Activities assets were reduced by \$300,000 dollars and this was primarily the depreciation costs for the 2008 fiscal year.

The items referenced above represent the total increase of \$4.3 million for 2008 in DeKalb County.

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

VII. Long-Term Debt

As of December 31, 2008 the County had a total of \$6.4 million in bonded indebtedness outstanding. The bond issue of \$6.4 million was sold as a refunding bond issue in 2005. This 1997 issue of bonds by the DeKalb County Public Building Commission was for the construction of a new Health Facility. These original bonds were sold with an effective date of December 1, 1997, and were retired in full on December 1, 2007. The PBC entered into the refunding to achieve a cash flow savings of approximately \$500,000 and an economic gain of \$304,000. The County has abated 75% of its' property tax levy for debt service on these bonds every year and has used operating revenues from the DeKalb County Rehab and Nursing Center to pay this abatement.

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

**Table 5
Bonded Indebtedness
December 31, 2008**

	Governmental		Business Type			
	Activities		Activities		Totals	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
General Obligation Bonds						
2005 Lease Revenue Bonds	1,617,500	1,788,750	4,852,500	5,366,250	6,470,000	7,155,000
Total	<u>1,617,500</u>	<u>1,788,750</u>	<u>4,852,500</u>	<u>5,366,250</u>	<u>6,470,000</u>	<u>7,155,000</u>

Under the current state statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875 percent of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$59,954,768. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of December 31, 2008 DeKalb County's net general obligation bonded debt was zero.

VIII. Economic Factors And Next Year's Budget Issues

The taxable assessed valuation for the County grew by over \$199 million dollars from the previous year for a total of \$2,085,383,221. There is some concern that the commercial and industrial value only makes up about 20% of the property tax base which puts a lot of burden on residential property tax payers who make up 70% of the tax base. On-going efforts are in place, however, to bring increased economic development to the County that will help diversify that tax base. With the downturn in the economy and the almost standstill of the construction industry the outlook for future property tax increases seem to be not expected.

One of the efforts the County uses is participation in the DeKalb County Economic Development Corporation. This partnership of private and public interests work together to facilitate economic development. Of all revenues generated by the DeKalb County Economic Development Corporation, only 45% comes from governmental contributions. This partnership has been successful over the years as we recognize that economic growth can be contagious and

that regional efforts are important as many issues simply cannot be constrained by municipal boundaries and that various communities can and do benefit with growth in a nearby community.

As of this writing, the FY 2009 financial year is well underway. The next budget to be developed will be the FY 2010 budget. It will be discussed in the early fall of 2009 for the fiscal year beginning January 1, 2010. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated two public safety tax referendums. The referendums were each one half of one percent and were presented to the voters in March 2004 and November 2006. If passed these would have provided the dollars for a jail expansion. The initial measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders. These needs and funding of them continue to be a focus for the County. Health insurance costs and pension costs for all employees will continue to be a major budget concern. There was a 3% premium increase in health insurance rates in January of 2008. Health insurance costs continue to be an ongoing concern for the County. The County also continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April 1999. The challenge of providing the best services with the best staff and keeping costs in line with available revenues continues to be the goal of the County Board and the financial management of the County.

IX. Request for Information

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning this report or requests for additional financial information should be directed to Gary H. Hanson, Deputy County Administrator, DeKalb County Government, Finance Office, 200 N. Main Street, Sycamore, IL 60178.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS

December 31, 2008

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 46,800,920	\$ 3,500,636	\$ 50,301,556
Receivables, net of allowance where applicable			
Property taxes	20,300,000	-	20,300,000
Accounts	3,860,421	2,755,174	6,615,595
Accrued interest	239,422	3,534	242,956
Other	53,813	-	53,813
Prepaid expenses	487,395	120,584	607,979
Inventory	-	13,562	13,562
Due from other governments	146,545	-	146,545
Restricted assets			
Cash and investments	75,724	227,173	302,897
Deferred charges	16,551	49,653	66,204
Advances to (from) other funds	(1,480,432)	1,480,432	-
Capital assets			
Not depreciated	13,492,953	3,992	13,496,945
Depreciated (net of accumulated depreciation)	40,539,111	9,030,270	49,569,381
Total assets	124,532,423	17,185,010	141,717,433
LIABILITIES			
Accounts payable	1,935,286	764,665	2,699,951
Accrued payroll	575,238	210,424	785,662
Accrued interest payable	5,321	15,962	21,283
Retainage payable	161,496	-	161,496
Claims payable	590,087	7,290	597,377
Deferred property taxes	20,300,000	-	20,300,000
Unearned revenue	370,925	-	370,925
Due to others	26,353	-	26,353
Unamortized bond premium	35,490	106,470	141,960
Noncurrent liabilities			
Due within one year	347,067	719,975	1,067,042
Due in more than one year	2,982,813	4,668,655	7,651,468
Total liabilities	27,330,076	6,493,441	33,823,517
NET ASSETS			
Invested in capital assets, net of related debt	52,414,564	4,075,292	56,489,856
Restricted for			
Retirement	2,077,112	-	2,077,112
Community foundation	13,502	-	13,502
Land cash	9,988	-	9,988
Wetland mitigation	139,884	-	139,884
Specific purpose	36,728	-	36,728
Working cash	200,000	-	200,000
Debt service	75,724	211,211	286,935
Highways and streets	8,024,721	-	8,024,721
Health and welfare	4,662,793	-	4,662,793
Unrestricted	29,547,331	6,405,066	35,952,397
TOTAL NET ASSETS	\$ 97,202,347	\$ 10,691,569	\$ 107,893,916

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2008

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 7,909,904	\$ 1,929,607	\$ 516,814	\$ 57,302
Public safety	17,023,178	5,361,292	681,389	39,790
Highways and streets	6,055,551	1,045,921	1,595,357	1,138,935
Health and welfare	9,133,614	1,149,547	4,177,415	-
Culture and recreation	643,781	105,175	-	384,724
Interest	209,380	-	-	-
Total governmental activities	40,975,408	9,591,542	6,970,975	1,620,751
Business-Type Activities				
Nursing home	12,459,778	12,573,067	-	24,704
Total business-type activities	12,459,778	12,573,067	-	24,704
TOTAL PRIMARY GOVERNMENT	\$ 53,435,186	\$ 22,164,609	\$ 6,970,975	\$ 1,645,455

	Net (Expense) Revenue and Change in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (5,406,181)	\$ -	\$ (5,406,181)
	(10,940,707)	-	(10,940,707)
	(2,275,338)	-	(2,275,338)
	(3,806,652)	-	(3,806,652)
	(153,882)	-	(153,882)
	(209,380)	-	(209,380)
	<u>(22,792,140)</u>	<u>-</u>	<u>(22,792,140)</u>
	-	137,993	137,993
	-	137,993	137,993
	<u>(22,792,140)</u>	<u>137,993</u>	<u>(22,654,147)</u>
General revenues			
Taxes			
Property	19,289,835	-	19,289,835
Replacement	684,460	-	684,460
Sales	7,961,634	-	7,961,634
Income	1,467,025	-	1,467,025
Other	94,996	-	94,996
Investment income	1,282,547	176,236	1,458,783
Miscellaneous	288,852	55,517	344,369
Total	<u>31,069,349</u>	<u>231,753</u>	<u>31,301,102</u>
CHANGE IN NET ASSETS	8,277,209	369,746	8,646,955
NET ASSETS, JANUARY 1, 2008	<u>88,925,138</u>	<u>10,321,823</u>	<u>99,246,961</u>
NET ASSETS, DECEMBER 31, 2008	<u>\$ 97,202,347</u>	<u>\$ 10,691,569</u>	<u>\$ 107,893,916</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2008

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 10,258,492	\$ 1,388,934	\$ 1,009,850	\$ 29,435,838	\$ 42,093,114
Receivables					
Property taxes	9,360,000	495,000	-	9,525,000	19,380,000
Accounts	2,365,877	689,468	-	770,175	3,825,520
Accrued interest	86,768	3,107	1,278	130,429	221,582
Other	53,619	-	-	194	53,813
Prepaid items	176,949	94,343	-	216,103	487,395
Due from other funds	80,000	4,900	-	137,159	222,059
Due from other governments	23,527	123,018	-	-	146,545
Advances to other funds	150,000	-	-	1,550,000	1,700,000
Restricted assets					
Cash and investments	-	-	-	75,724	75,724
TOTAL ASSETS	\$ 22,555,232	\$ 2,798,770	\$ 1,011,128	\$ 41,840,622	\$ 68,205,752

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 812,653	\$ 142,464	\$ 260,902	\$ 688,606	\$ 1,904,625
Accrued payroll	395,349	98,853	-	81,036	575,238
Retainage payable	-	-	153,830	7,666	161,496
Deferred property taxes	9,360,000	495,000	-	9,525,000	19,380,000
Other deferred revenues	484,754	32,804	-	24,481	542,039
Due to others	15,215	-	-	-	15,215
Due to other funds	1,000	-	-	221,059	222,059
Advances from other funds	-	-	1,700,000	1,480,432	3,180,432
Total liabilities	11,068,971	769,121	2,114,732	12,028,280	25,981,104
FUND BALANCES					
Reserved for prepaid items	176,949	94,343	-	216,103	487,395
Reserved for long-term receivables	150,000	-	-	1,550,194	1,700,194
Reserved for retirement	-	-	-	2,077,112	2,077,112
Reserved for cash flow	-	-	-	101,357	101,357
Reserved for community foundation	-	-	-	13,502	13,502
Reserved for land cash	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	139,884	139,884
Reserved for specific purpose	-	-	-	36,728	36,728
Reserved for working cash	-	-	-	200,000	200,000
Reserved for debt service	-	-	-	75,724	75,724
Reserved for highways and streets	-	-	-	8,024,721	8,024,721
Reserved for health and welfare	-	1,935,306	-	2,727,487	4,662,793
Unreserved					
Undesignated					
General Fund	11,159,312	-	-	-	11,159,312
Special Revenue Funds	-	-	-	7,275,054	7,275,054
Capital Projects Funds	-	-	(1,103,604)	7,364,488	6,260,884
Total fund balances (deficit)	11,486,261	2,029,649	(1,103,604)	29,812,342	42,224,648
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,555,232	\$ 2,798,770	\$ 1,011,128	\$ 41,840,622	\$ 68,205,752

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 ASSETS

December 31, 2008

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 42,224,648
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	54,032,064
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	474,270
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	(1,617,500)
Interest payable	(5,321)
Compensated absences and net OPEB payable	(1,712,380)
Unamortized bond premium	(35,490)
Deferred charges	16,551
The net assets of the internal service funds are included in the governmental activities in the statement of net assets	<u>3,825,505</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 97,202,347</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	\$ 18,010,538	\$ 462,610	\$ -	\$ 10,123,871	\$ 28,597,019
Licenses and permits	93,998	371,826	-	106,977	572,801
Intergovernmental	1,194,038	3,913,674	-	3,711,914	8,819,626
Charges for services	4,214,619	670,143	-	2,065,265	6,950,027
Fines and forfeits	905,778	-	-	60,590	966,368
Investment income	271,272	39,475	106,442	865,358	1,282,547
Miscellaneous	340,376	25,841	5,890	182,544	554,651
Total revenues	25,030,619	5,483,569	112,332	17,116,519	47,743,039
EXPENDITURES					
Current					
General government	6,925,417	-	-	1,102,249	8,027,666
Public safety	15,596,315	-	-	1,096,594	16,692,909
Highways and streets	-	-	-	4,795,833	4,795,833
Health and welfare	-	5,803,246	-	2,829,152	8,632,398
Culture and recreation	-	-	-	604,508	604,508
Debt service	-	-	75,000	308,496	383,496
Capital outlay	-	-	4,541,172	718,821	5,259,993
Total expenditures	22,521,732	5,803,246	4,616,172	11,455,653	44,396,803
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,508,887	(319,677)	(4,503,840)	5,660,866	3,346,236

	General	Health	Community Outreach Building	Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	\$ -	\$ -	\$ -	\$ 6,050	\$ 6,050
Transfers in	651,256	597,672	1,309,802	2,734,294	5,293,024
Transfers (out)	(1,976,000)	(505,000)	-	(2,265,042)	(4,746,042)
Total other financing sources (uses)	(1,324,744)	92,672	1,309,802	475,302	553,032
NET CHANGE IN FUND BALANCES	1,184,143	(227,005)	(3,194,038)	6,136,168	3,899,268
FUND BALANCES, JANUARY 1, 2008	10,302,118	2,256,654	2,090,434	23,676,174	38,325,380
FUND BALANCES (DEFICIT), DECEMBER 31, 2008	\$ 11,486,261	\$ 2,029,649	\$ (1,103,604)	\$ 29,812,342	\$ 42,224,648

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, 2008

NET CHANGE IN FUND BALANCES -	
TOTAL GOVERNMENTAL FUNDS	\$ 3,899,268
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities	6,546,425
Contributions of capital assets are reported only in the statement of activities	766,456
The change in interest payable and repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	174,116
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	(2,608,585)
Change compensated absences and net OPEB payable	(18,282)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available	
Sales taxes	(58,910)
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>(423,279)</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 8,277,209</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS

December 31, 2008

	Business- Type Activities	Governmental Activities Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 3,500,636	\$ 4,707,806
Receivables		
Property taxes	-	920,000
Accounts	2,755,174	34,901
Accrued interest	3,534	17,840
Prepaid expenses	120,584	-
Inventory	13,562	-
Deferred charges	49,653	-
Restricted assets		
Cash and investments	227,173	-
	<u>6,670,316</u>	<u>5,680,547</u>
Total current assets		
NONCURRENT ASSETS		
Advance to other funds	1,480,432	-
	<u>1,480,432</u>	<u>-</u>
CAPITAL ASSETS		
Not depreciated	3,992	-
Depreciated, net of accumulated depreciation	9,030,270	-
	<u>9,034,262</u>	<u>-</u>
Total capital assets		
	<u>10,514,694</u>	<u>-</u>
Total noncurrent assets		
	<u>10,514,694</u>	<u>-</u>
Total assets	<u>17,185,010</u>	<u>5,680,547</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)
 PROPRIETARY FUNDS

December 31, 2008

	Business- Type Activities	Governmental Activities Internal Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 764,665	\$ 30,661
Accrued payroll	210,424	-
Claims payable	7,290	590,087
Flexible benefit payable	-	11,138
Deferred property taxes	-	920,000
Deferred revenue	-	303,156
Compensated absences payable	191,225	-
Unamortized bond premium	106,470	-
Liabilities payable from restricted assets		
Interest payable	15,962	-
Revenue bonds payable	528,750	-
	<u>1,824,786</u>	<u>1,855,042</u>
NONCURRENT LIABILITIES		
Compensated absences payable	344,905	-
Revenue bonds payable	4,323,750	-
	<u>4,668,655</u>	<u>-</u>
	<u>6,493,441</u>	<u>1,855,042</u>
NET ASSETS		
Invested in capital assets, net of related debt	4,075,292	-
Restricted for debt service	211,211	-
Unrestricted	6,405,066	3,825,505
	<u>\$ 10,691,569</u>	<u>\$ 3,825,505</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 12,573,067	\$ 4,337,256
OPERATING EXPENSES		
Administration	923,178	-
Operations	10,646,372	5,146,677
Depreciation	670,549	-
Total operating expenses	12,240,099	5,146,677
OPERATING INCOME (LOSS)	332,968	(809,421)
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	795,980
Investment income	176,236	137,144
Other income	13,923	-
Gain on disposal of capital assets	41,594	-
Interest expense	(219,679)	-
Total nonoperating revenues (expenses)	12,074	933,124
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	345,042	123,703
CONTRIBUTIONS	24,704	-
TRANSFERS (OUT)	-	(546,982)
CHANGE IN NET ASSETS	369,746	(423,279)
NET ASSETS, JANUARY 1, 2008	10,321,823	4,248,784
NET ASSETS, DECEMBER 31, 2008	\$ 10,691,569	\$ 3,825,505

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 12,414,699	\$ -
Receipts from interfund service transactions	-	4,360,516
Payments to suppliers	(3,439,604)	(4,956,169)
Payments to employees	(8,307,339)	(15,864)
Net cash from operating activities	<u>667,756</u>	<u>(611,517)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers (out)	-	(500,728)
Receipt of general property taxes	-	795,980
Advance to other funds	217,099	-
Net cash from noncapital financing activities	<u>217,099</u>	<u>295,252</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfer to community outreach building	-	-
Interest paid on revenue bonds	(228,280)	-
Payment on revenue bonds	(513,750)	-
Payments for capital acquisition	(337,641)	-
Net cash from capital and related financing activities	<u>(1,079,671)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	199,304	170,135
Net cash from investing activities	<u>199,304</u>	<u>170,135</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	4,488	(146,130)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	<u>3,723,321</u>	<u>4,853,936</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	<u>\$ 3,727,809</u>	<u>\$ 4,707,806</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2008

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 332,968	\$ (809,421)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	670,549	-
Receipts of miscellaneous income	13,923	-
Receipts of donations	24,704	-
Effects of changes in operating assets and liabilities		
Accounts receivable	(196,995)	(2,543)
Prepaid expenses	(40,873)	-
Inventory	(1,548)	-
Accounts payable	149,019	(50,153)
Accrued payroll	44,726	(15,864)
Claims payable	(242,710)	240,661
Deferred revenue	-	25,803
Compensated absences payable	(86,007)	-
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 667,756</u>	<u>\$ (611,517)</u>
NONCASH TRANSACTIONS		
None	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

December 31, 2008

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 4,996,423
Receivables	
Accounts	151,609
Accrued interest	<u>424</u>
TOTAL ASSETS	<u>\$ 5,148,456</u>
LIABILITIES	
Due to others	<u>\$ 5,148,456</u>
TOTAL LIABILITIES	<u>\$ 5,148,456</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2008

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

b. Component Units

Blended Component Units

The DeKalb County Forest Preserve District (the DCFPD) operates and maintains the public forest preserves in the County. Although it is legally separate from the County, the DCFPD is reported as if it were part of the primary government because the governing board of the DCFPD is composed entirely of the DeKalb County Board serving ex-officio. The operations of the DCFPD are included in the financial statements as a blended 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)

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 a county's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds), the servicing of general long-term debt (debt service fund) and the management of funds held in trust that can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

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

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

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds*, the County has chosen to apply all GASB pronouncements as well as those pronouncements of the Financial Accounting Standards Board (FASB) issued on or before November 30, 1989 to account for its enterprise funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the non-fiduciary 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 special fund has not been created is accounted for in the General Fund.

The Health Fund accounts for revenues and expenditures associated with providing public health services to the citizens of the County.

The Community Outreach Building Fund accounts for revenues and expenditures associated with the construction of a new social service building.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 the following permanent fund:

The Working Cash Fund is used to account for monies used to provide temporary loans to operating funds during periods of diminished revenue.

The County reports a variety of agency funds as fiduciary funds to account for assets held by county officials on behalf of others.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance. A 60-day availability period is used for revenue recognition for most other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

The County reports deferred/unearned revenue on its financial statements. Deferred/unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" or "earned" criteria for recognition in the current period. Deferred/unearned revenues also arise when resources are received by the County before it has a legal claim to them, 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 for deferred/unearned revenue is removed from the financial statements and revenue is recognized.

f. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

i. Inventories

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

j. Restricted Assets

Restricted assets include cash on deposit in the sinking fund for the payment of interest on the 2005 Series revenue bonds.

k. Capital Assets

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. 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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

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

l. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2008 but have yet to be paid out is expected to be liquidated with expendable available financial resources 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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations

In the government-wide financial statements and proprietary funds in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund financial statements. Bond premiums and discounts, as well as issuance costs, 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 reported as deferred charges and amortized over the term of the related debt.

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

n. Fund Balances/Net Assets

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. In the government-wide financial statements, restricted net assets are legally restricted by outside parties for a specific purpose. None of the County's net assets are restricted as a result of enabling legislation adopted by the County. Invested in capital assets, net of related debt is the net cost (book value) of the capital assets, less the principal of any long-term debt outstanding that was issued to construct, purchase or otherwise acquire the capital asset.

o. Interfund Transactions

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

p. Patient Service Revenue

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

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

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 and the DCFPD (a blended component unit) to make deposits\ investments in insured commercial banks located within and in close proximity to the County, obligations of the U.S. Treasury (bills), money market mutual funds with portfolios of securities issued or guaranteed (implicitly or explicitly) by the United States and the Public Treasurer's Investment Pool.

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at December 31, 2008.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments

The following table presents the investments and maturities of the County's debt securities as of December 31, 2008:

Investment Type	Fair Value	Investment Maturities (in Years)		
		Less than 1	1-5	6-10
Bond mutual funds	\$ 8,808	\$ 8,808	\$ -	\$ -
Illinois Funds	4,176	4,176	-	-
TOTAL	\$ 12,984	\$ 12,984	\$ -	\$ -

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

The County limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in insured or collateralized certificates of deposits with financial institutions. Illinois Funds is rated AAA by Standard and Poor's. The bond mutual fund is rated AAA by Moody's.

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

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2007 attached as an enforceable lien on January 1, 2007, 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, 2008, and were payable in two installments on or about June 1, 2008 and September 1, 2008. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy to reflect actual collection experience.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2008 tax levy has been recorded as a receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2008 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,507,300	\$ 400,000	\$ -	\$ 6,907,300
Land right of way	1,478,114	28,214	-	1,506,328
Construction in progress	1,101,392	3,977,933	-	5,079,325
Total capital assets not being depreciated	9,086,806	4,406,147	-	13,492,953
Capital assets being depreciated				
Land improvements	1,696,386	35,600	-	1,731,986
Buildings and improvements	23,129,800	477,705	-	23,607,505
Vehicles	3,414,281	236,590	141,154	3,509,717
Equipment	3,707,788	1,050,685	49,279	4,709,194
Infrastructure	38,435,072	1,058,725	-	39,493,797
Total capital assets being depreciated	70,383,327	2,859,305	190,433	73,052,199
Less accumulated depreciation for				
Land improvements	648,188	81,179	-	729,367
Buildings and improvements	9,686,517	667,929	-	10,354,446
Vehicles	1,679,242	338,559	129,763	1,888,038
Equipment	2,353,770	199,808	49,279	2,504,299
Infrastructure	15,715,828	1,321,110	-	17,036,938
Total accumulated depreciation	30,083,545	2,608,585	179,042	32,513,088
Total capital assets being depreciated, net	40,299,782	250,720	11,391	40,539,111
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$ 49,386,588	\$ 4,656,867	\$ 11,391	\$ 54,032,064

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 2,890	\$ 1,102	\$ -	\$ 3,992
Total capital assets not being depreciated	2,890	1,102	-	3,992
Capital assets being depreciated				
Improvements	665,310	55,729	-	721,039
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	830,697	-	1,260	829,437
Equipment	624,040	323,805	4,187	943,658
Total capital assets being depreciated	14,296,576	379,534	5,447	14,670,663
Less accumulated depreciation for				
Improvements	157,007	57,307	-	214,314
Buildings	3,767,424	488,158	-	4,255,582
Furniture and fixtures	576,161	69,656	-	645,817
Equipment	473,283	55,428	4,031	524,680
Total accumulated depreciation	4,973,875	670,549	4,031	5,640,393
Total capital assets being depreciated, net	9,322,701	(291,015)	1,416	9,030,270
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 9,325,591	\$ (289,913)	\$ 1,416	\$ 9,034,262

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 244,072
Public safety	489,071
Health and welfare	208,319
Culture and recreation	49,868
Highway and streets	1,617,255
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	\$ 2,608,585

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Balances January 1, 2008	Additions	Reductions	Balances December 31, 2008	Current Portion
GOVERNMENTAL ACTIVITIES					
Compensated absences	\$ 1,722,946	\$ 11,383	\$ 26,159	\$ 1,708,170	\$ 170,817
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,788,750	-	171,250	1,617,500	176,250
Other post-employment benefit	-	4,210	-	4,210	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 3,511,696	\$ 15,593	\$ 197,409	\$ 3,329,880	\$ 347,067
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 622,137	\$ -	\$ 86,007	\$ 536,130	\$ 191,225
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	5,366,250	-	513,750	4,852,500	528,750
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 5,988,387	\$ -	\$ 599,757	\$ 5,388,630	\$ 719,975

Lease Obligations

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

Furthermore, since the PBC is a blended component unit, the lease payable/receivable between the PBC and the County has been eliminated and the series 2005 lease revenue bonds and related cash with escrow agent have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the DeKalb County Nursing Home (business-type activities).

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

Fiscal Year	2005 Lease Revenue Bonds		
	Principal	Interest	Total
2009	\$ 705,000	\$ 255,397	\$ 960,397
2010	730,000	230,723	960,723
2011	760,000	203,713	963,713
2012	790,000	173,312	963,312
2013	820,000	141,712	961,712
2014	855,000	108,913	963,913
2015	885,000	74,712	959,712
2016	925,000	39,313	964,313
TOTAL	\$ 6,470,000	\$ 1,227,795	\$ 7,697,795

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

Fiscal Year	Lease Payments
2009	\$ 973,060
2010	972,218
2011	973,513
2012	972,513
2013	970,313
2014	971,813
2015	967,013
2016	969,656
Total lease payments	7,770,099
Less interest and expenses	(1,300,099)
NET LEASE RECEIVABLE	\$ 6,470,000

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at December 31, 2008 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Health	\$ -	\$ 1,000
Nonmajor Governmental	80,000	-
Health		
General	1,000	-
Nonmajor Governmental	3,900	-
Nonmajor Governmental		
General	-	80,000
Health	-	3,900
Nonmajor Governmental	137,159	137,159
	<u>137,159</u>	<u>137,159</u>
TOTAL	<u>\$ 222,059</u>	<u>\$ 222,059</u>

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

- \$137,159 is due between the Nonmajor Governmental Funds; \$91,279 due from in the Tollway Access Loan Fund is due from the Opportunity Fund for unpaid intergovernmental receipts, \$45,880 due from in the PBC Maintenance Fund (Nonmajor Governmental Funds) is due from the Opportunity Fund (Nonmajor Governmental Funds) for unpaid governmental receipts. These will be repaid within one year.
- \$80,000 due from in the General Fund is due from the Veteran's Assistance Fund (Nonmajor Governmental) for a loan. It will be repaid within one year.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Advances from/to other funds at December 31, 2008 consisted of the following:

	Advance To	Advance From
General		
Community Outreach	\$ 150,000	\$ -
Capital Improvement Reserve		
Community Outreach	1,400,000	-
County Farm		
Community Outreach	150,000	-
Nursing Home		
Tollway Access Loan	1,480,432	-
Community Outreach		
General	-	150,000
Capital Improvement Reserve	-	1,400,000
County Farm	-	150,000
Tollway Access Loan		
Nursing Home	-	1,480,432
TOTAL	<u>\$ 3,180,432</u>	<u>\$ 3,180,432</u>

During the fiscal year 2006, the Nursing Home Fund advanced the Tollway Access Loan Fund \$2,300,000, which it paid to the City of DeKalb as part of an intergovernmental agreement for tollway interchange improvements. The amount will be repaid in future years with sales tax revenue received from the City of DeKalb. In fiscal year 2008, a payment of \$217,099 was made.

During the fiscal year 2007, the Community Outreach Building Fund was advanced \$2,000,000. The advance was \$200,000 from the General Fund, \$1,500,000 from the Capital Improvement Reserve, \$300,000 from the County Farm Fund. The amount will be repaid in future years. In fiscal year 2008, a payment of \$300,000 was made.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

Transfers to/from other funds at December 31, 2008 consist of the following:

	Transfer From	Transfer To
General		
Health	\$ 5,000	\$ 560,700
Community Outreach Building	-	103,300
Nonmajor Governmental	99,274	1,312,000
Nonmajor Business-Type	546,982	-
Health		
General	560,700	5,000
Community Outreach Building	-	500,000
Nonmajor Governmental	36,972	-
Community Outreach Building		
General	103,300	-
Health	500,000	-
Nonmajor Governmental	706,502	-
Nonmajor Governmental		
General	1,312,000	99,274
Health	-	36,972
Community Outreach Building	-	706,502
Nonmajor Governmental	1,422,294	1,422,294
Nonmajor Business-Type (Internal Service)		
Nonmajor Governmental	-	546,982
TOTAL	<u>\$ 5,293,024</u>	<u>\$ 5,293,024</u>

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

- \$560,700 was transferred from the General Fund to the Health Fund for FICA and IMRF costs, to cover the operating costs of the animal control department, and to cover building maintenance costs. This transfer will not be repaid.
- \$103,300 was transferred from the General Fund to the Community Outreach Building Fund for building costs. This transfer will not be repaid.

6. INTERFUND ASSETS/LIABILITIES (Continued)

- \$1,312,000 was transferred from the General Fund to the Nonmajor Governmental Funds; \$799,000 to the Asset Replacement Fund for replacement of vehicles and computer equipment on a scheduled basis, \$200,000 to the Special Projects Fund that is a yearly allocation, \$200,000 to the PBC Maintenance Fund for various projects and maintenance, \$100,000 to the Building Fund for addressing building needs for Sheriff's Corrections and \$13,000 to the History Room Fund for salary and benefits for the part-time director. These transfers will not be repaid.
- \$546,982 was transferred to the General Fund from the Facilities Management Fund (Nonmajor Business-Type (Internal Service)) to consolidate the fund into the General Fund. This transfer will not be repaid.
- \$500,000 was transferred to the Community Outreach Building from the Health Fund for building costs. This transfer will not be repaid.
- \$706,502 was transferred to the Community Outreach Building from the Nonmajor Governmental Funds for building costs; \$259,139 from County Farm, \$175,000 from the PBC Maintenance Fund, \$150,000 from Veteran's Assistance, \$59,000 from Special Projects, \$50,000 from Documentation Storage and \$13,363 from GIS Development. These transfers will not be repaid.
- \$1,422,294 was transferred between the Nonmajor Governmental Funds; \$500,000 was transferred to the Building Fund from the Opportunity Fund for construction of a future County building, \$335,000 was transferred to the PBC Maintenance Fund for various projects and maintenance, \$250,000 was transferred from the Opportunity Fund, \$75,000 from the Capital Improvement Reserve, \$10,000 from the Special Projects Fund, \$275,000 was transferred to the Highway Fund from the County Motor Fuel Tax Fund for repairs, \$260,000 was transferred to the Land Acquisition Fund from the Opportunity Fund for construction of a future county building, \$46,294 was transferred to the Engineering Fund from the Federal Highway Matching Fund for project engineering costs and \$6,000 was transferred to the Community Service Fund from the Senior Services Fund. None of these transfers will be repaid.

7. RISK MANAGEMENT

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

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

The County is also exposed to risks of loss relating to medical insurance claims of its employees. The County has established a Medical Insurance Fund (an internal service fund) to account for its medical insurance claims. Each participating fund makes payments to the Medical Insurance Fund for amounts which are actuarially determined.

Such payments are displayed on the fund financial statements as revenues and expenditures/expenses (interfund service transactions). Effective January 1, 2003, the County discontinued its self-insurance program for employee health benefits and instead purchased third-party indemnity insurance to limit its exposure. Accordingly, there is no liability for health claims payable at December 31, 2008.

For insured programs, there have been no significant reductions in insurance coverage other than noted above for the excess workers' compensation policies. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Claims payable, including claims incurred, but not reported, are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund and the Nursing Home Fund at December 31, 2008.

Changes in the Tort and Liability Issuance Fund and Nursing Home Fund claims payable in fiscal year 2008 and 2007 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
2007	\$ 332,474	\$ 515,314	\$ 248,362	\$ 599,426
2008	599,426	159,227	150,966	607,687

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.

8. CONTINGENT LIABILITIES (Continued)

b. Grants

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

c. Property Tax Appeals

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

d. Medicaid

During fiscal year 2008, the DeKalb County Nursing Home was notified by the Illinois Department of Healthcare and Family Services (IDHFS) of prior year rate adjustments related to its Medicaid payments. At December 31, 2008, the amount of potential paybacks resulting from the rate adjustments had not been determined by IDHFS and, accordingly, no liability has been accrued.

9. EMPLOYEE RETIREMENT SYSTEMS

The County contributes to three agent-multiple-employer defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF - County), Illinois Municipal Retirement Fund (IMRF - Forest Preserve District) and the Sheriff's Law Enforcement Personnel (also administered by IMRF). The benefits, benefit levels, employee contributions and employer contributions for all three plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report upon that includes financial statements and supplementary information for the plan as a whole, but not by individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2008 was 8.59% of covered payroll.

Illinois Municipal Retirement Fund - Forest Preserve District

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Pension benefits vest after eight years of service. Participating members who retire at or after age 60 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. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund the IMRF as specified by statute. The employer contribution for the year ended December 31, 2008 was 12.94% of covered payroll.

Sheriff's Law Enforcement Personnel

Sheriff's Law Enforcement Personnel (SLEP) having accumulated at least 20 years of SLEP service and terminating IMRF participation on or after January 1, 1988, may elect to retire at or after age 50 with no early retirement discount penalty. SLEP members meeting these two qualifications are entitled to an annual retirement benefit payable monthly for life, in an amount equal to 2 1/2% of their final rate of earnings for each year of credited service up to 20 years, 2% of their final earnings rate for the next 10 years of credited service and 1% for each year thereafter. For SLEP members retiring with less than 20 years of SLEP service, the regular IMRF pension formula applies. SLEP also provides death and disability benefits. These benefit provisions and all other requirements are established by Illinois Compiled Statute. Participating members are required to contribute 7.5% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund SLEP as specified by statute. The employer contribution for the year ended December 31, 2008 was 17.81% of covered payroll.

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs

Employer contributions have been determined as follows:

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Actuarial valuation date	December 31, 2006	December 31, 2006	December 31, 2006
Actuarial cost method	Entry-age Normal	Entry-age Normal	Entry-age Normal
Asset valuation method	5 Year Smoothed Market	5 Year Smoothed Market	5 Year Smoothed Market
Amortization method	Level Percentage of Payroll	Level Percentage of Payroll	Level Percentage of Payroll
Amortization period	24 Years, Closed	24 Years, Closed	24 Years, Closed
Significant actuarial assumptions			
a) Rate of return on present and future assets	7.50% Compounded Annually	7.50% Compounded Annually	7.50% Compounded Annually
b) Projected salary increase - attributable to inflation	4.00% Compounded Annually	4.00% Compounded Annually	4.00% Compounded Annually
c) Additional projected salary increases - seniority/merit	.40% to 11.60%	.40% to 11.60%	.40% to 11.60%

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

b. Annual Pension Costs (Continued)

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2006	\$ 1,368,876	\$ 30,301	\$ 827,705
	2007	1,439,423	28,286	975,060
	2008	1,483,400	32,675	1,083,070
Actual contribution	2006	\$ 1,368,876	\$ 30,301	\$ 827,705
	2007	1,439,423	28,286	975,060
	2008	1,483,400	32,675	1,083,070
Percentage of APC contributed	2006	100.00%	100.00%	100.00%
	2007	100.00%	100.00%	100.00%
	2008	100.00%	100.00%	100.00%
NPO	2006	\$ -	\$ -	\$ -
	2007	-	-	-
	2008	-	-	-

c. Funded Status

The funded status of the plans as of December 31, 2008 is based on actuarial valuations performed as of December 31, 2008 for IMR (County and DCFPD) and SLEP and is as follows. The actuarial assumptions used to determine the funded status of the plans are the same actuarial assumptions used to determine the employer APC of the plans as disclosed in Note 9-b.

	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Actuarial accrued liability (AAL)	\$ 43,180,157	\$ 1,355,448	\$ 23,830,777
Actuarial value of plan assets	3,4992,577	988,473	13,8912,834
Unfunded actuarial accrued liability (UAAL)	8,187,580	366,975	9,937,943
Funded ratio (actuarial value of plan assets/AAL)	81.04%	72.93%	58.30%
Covered payroll (active plan members)	\$ 17,268,922	\$ 252,510	\$ 6,081,244
UAAL as a percentage of covered payroll	47.41%	145.33%	163.42%

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

c. Funded Status (Continued)

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

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County and the DCFPD are required by Illinois Compiled Statutes (ILCS) to provide certain health care benefits for retired employees. Substantially all of the County's and the DCFPD's employees may become eligible for those benefits if they reach normal retirement age while working for the County or the DCFPD and retire through IMRF. Retiree participants electing those benefits are required to contribute \$362 to \$500 monthly, for single coverage and \$840 to \$1,380 monthly, for family coverage which is equal to the premium for the coverage. The cost of retiree health care is recognized as an expenditure as claims are paid.

b. Benefits Provided

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

c. Membership

At December 31, 2008, membership consisted of:

	County	DCFPD
Retirees and beneficiaries currently receiving benefits	10	-
Terminated employees entitled to benefits but not yet receiving them	-	-
Active employees	461	4
TOTAL	471	4
Participating employers	1	1

DEKALB COUNTY, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (Continued)

d. Funding Policy

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

e. Annual OPEB Costs and Net OPEB Obligation

The County and the DCFPD first had an actuarial valuation performed for the plan as of December 31, 2008 to determine the funded status of the plan as of that date as well as the employer's annual required contributions (ARC) for the fiscal year ended December 31, 2008. The County's annual OPEB cost (expense) of \$24,898 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of January 1, 2008. The DCFPD's annual OPEB cost (expense) of \$308 was equal to the ARC for the fiscal year, as the transition liability was set at zero as of January 1, 2008. The County's and the DCFPD's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 was as follows (information for the two preceding years is not available as an actuarial valuation was performed for the first time as of December 31, 2008):

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
County	December 31, 2008	\$ 24,898	\$ 20,996	84.3%	\$ 3,902
DCFPD	December 31, 2008	308	-	-%	308

The net OPEB obligation as of December 31, 2008, was calculated as follows:

	County	DCFPD
Annual required contribution	\$ 24,898	\$ 308
Interest on net OPEB obligation	-	-
Adjustment to annual required contribution	-	-
Annual OPEB cost	24,898	308
Contributions made	20,996	-
Increase in net OPEB obligation	3,902	308
Net OPEB obligation beginning of year	-	-
NET OPEB OBLIGATION END OF YEAR	\$ 3,902	\$ 308

10. OTHER POST-EMPLOYMENT BENEFITS (Continued)

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

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2008, was as follows:

	County	DCFPD
Actuarial accrued liability (AAL)	\$ 294,626	\$ 5,047
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	294,626	5,047
Funded ratio (actuarial value of plan assets/AAL)	0.0%	0.0%
Covered payroll (active plan members)	24,834,815	227,962
UAAL as a percentage of covered payroll	1.2%	1.8%

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

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

In the December 31, 2008 actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 6%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the DCFPD has not advanced funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2008 was 30 years.

11. RELATED ORGANIZATIONS

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

- DeKalb County Nursing Home Foundation
- Emergency Telephone Service Board
- Metropolitan Exposition, Auditorium and Office Building Authority
- Natural Resources Education Foundation Board
- DeKalb County Cooperative Extension Board
- Housing Authority of DeKalb County
- Fairdale Street Lighting District
- DeKalb Sanitary District
- Various fire protection districts within DeKalb County
- Various cemetery associations within DeKalb County
- Various drainage districts within DeKalb County



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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 16,376,000	\$ 16,376,000	\$ 18,010,538
Licenses and permits	130,000	130,000	93,998
Intergovernmental	1,030,300	1,030,300	1,194,038
Charges for services	4,382,400	4,382,400	4,214,619
Fines and forfeits	909,500	909,500	905,778
Investment income	477,000	477,000	271,272
Miscellaneous	129,200	129,200	340,376
Total revenues	23,434,400	23,434,400	25,030,619
EXPENDITURES			
General government	7,511,900	7,336,100	6,925,417
Public safety	16,120,400	16,103,400	15,596,315
Total expenditures	23,632,300	23,439,500	22,521,732
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(197,900)	(5,100)	2,508,887
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	-	-	49,000
Working cash	-	-	4,080
Health	5,000	5,000	5,000
Mental health	-	-	37,194
Probation	9,000	9,000	9,000
Facilities management	-	-	546,982
Transfers (out)			
Community outreach building	-	(103,300)	(103,300)
PBC maintenance	-	(200,000)	(200,000)
Health	(575,700)	(575,700)	(560,700)
History room	(13,000)	(13,000)	(13,000)
Asset replacement	(25,000)	(824,000)	(799,000)
Building	(100,000)	(100,000)	(100,000)
Special projects	(200,000)	(200,000)	(200,000)
Total other financing sources (uses)	(899,700)	(2,002,000)	(1,324,744)
NET CHANGE IN FUND BALANCE	\$ (1,097,600)	\$ (2,007,100)	1,184,143
FUND BALANCE, JANUARY 1, 2008			10,302,118
FUND BALANCE, DECEMBER 31, 2008			\$ 11,486,261

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 465,000	\$ 465,000	\$ 462,610
Licenses and permits	371,000	371,000	371,826
Intergovernmental	3,899,100	3,899,100	3,913,674
Charges for services	719,300	719,300	670,143
Investment income	55,000	55,000	39,475
Miscellaneous	12,100	12,100	25,841
Total revenues	5,521,500	5,521,500	5,483,569
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,648,100	4,648,100	4,308,182
Capital improvements	604,000	104,000	47,529
Commodities and services	1,206,600	1,201,600	1,114,621
Supplies and materials	357,700	357,700	332,914
Total expenditures	6,816,400	6,311,400	5,803,246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,294,900)	(789,900)	(319,677)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	575,700	575,700	560,700
Solid Waste Program Fund	10,500	10,500	10,500
Senior Services Fund	27,000	27,000	26,472
Transfers (out)			
General Fund	-	(5,000)	(5,000)
Community Outreach Building Fund	-	(500,000)	(500,000)
Total other financing sources (uses)	613,200	108,200	92,672
NET CHANGE IN FUND BALANCE	\$ (681,700)	\$ (681,700)	(227,005)
FUND BALANCE, JANUARY 1, 2008			2,256,654
FUND BALANCE, DECEMBER 31, 2008			\$ 2,029,649

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 SCHEDULE OF FUNDING PROGRESS
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2008

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) As a Percentage of Covered Payroll (4) / (5)
2003	\$ 28,596,633	\$ 27,352,038	104.55%	\$ (1,244,595)	\$ 12,493,009	(9.96%)
2004	29,112,550	30,843,353	94.39%	1,730,803	13,783,687	12.56%
2005	31,472,984	32,311,599	97.40%	838,615	13,822,380	6.07%
2006	34,890,607	35,453,971	98.41%	563,364	14,562,508	3.87%
2007	39,156,616	39,963,101	97.98%	806,485	16,375,686	4.92%
2008	34,992,577	43,180,157	81.04%	8,187,580	17,268,922	47.41%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2008

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2003	\$ 666,568	\$ 801,236	83.19%	\$ 134,668	\$ 195,157	69.00%
2004	686,020	908,523	75.51%	222,503	208,269	106.83%
2005	769,050	913,689	84.17%	144,639	194,931	74.20%
2006	866,576	1,028,606	84.25%	162,030	205,712	78.77%
2007	990,649	1,177,398	84.14%	186,749	225,925	82.66%
2008	988,473	1,355,448	72.93%	366,975	252,510	145.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2008

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2003	\$ 11,979,270	\$ 14,304,369	83.75%	\$ 2,325,099	\$ 4,362,545	53.30%
2004	13,108,651	15,789,664	83.02%	2,681,013	4,479,013	59.86%
2005	13,889,896	17,879,123	77.69%	3,989,227	4,582,847	87.05%
2006	15,376,363	20,194,588	76.14%	4,818,225	4,900,561	98.32%
2007	15,740,020	21,272,464	73.99%	5,532,444	5,590,938	98.95%
2008	13,892,834	23,830,777	58.30%	9,937,943	6,081,244	163.42%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFIT PLAN

December 31, 2008

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL As a Percentage of Covered Payroll (4) / (5)
2008	\$ -	\$ 294,626	0.00%	\$ 294,626	\$ 24,834,815	1.19%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2003	\$ 113,686	\$ 113,686	100.00%
2004	130,945	130,945	100.00%
2005	1,165,227	1,165,227	100.00%
2006	1,368,876	1,368,876	100.00%
2007	1,439,423	1,439,423	100.00%
2008	1,483,400	1,483,400	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2003	\$ 18,423	\$ 18,423	100.00%
2004	24,951	24,951	100.00%
2005	24,386	24,386	100.00%
2006	30,301	30,301	100.00%
2007	28,286	28,286	100.00%
2008	32,675	32,675	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2003	\$ 564,077	\$ 564,077	100.00%
2004	651,248	651,248	100.00%
2005	757,086	757,086	100.00%
2006	827,705	827,705	100.00%
2007	975,060	975,060	100.00%
2008	1,083,070	1,083,070	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POST-EMPLOYMENT BENEFIT PLAN

December 31, 2008

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 20,996	\$ 24,898	84.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2008

1. BUDGETS

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles, except for the Capital Improvement Reserve Fund which is not budgeted.

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 1, 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 Board to approve several supplementary appropriations.



**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, 2008

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 6,810,000	\$ 5,125,000	\$ 5,219,490
Property taxes - FICA/IMRF	2,200,000	2,200,000	2,188,560
Property taxes - public building maintenance	-	1,685,000	1,675,820
Replacement taxes	600,000	600,000	666,364
Inheritance tax	80,000	80,000	64,950
Mobile home tax	10,000	10,000	9,961
Sales tax (.01)	400,000	400,000	396,626
Sales tax (.0025)	4,500,000	4,500,000	6,093,039
Local use tax	215,000	215,000	227,450
State income tax	1,560,000	1,560,000	1,467,063
Games tax	1,000	1,000	1,215
Total taxes	16,376,000	16,376,000	18,010,538
LICENSES AND PERMITS			
Cremation permits	2,000	2,000	3,020
Beer and liquor licenses	2,500	2,500	2,300
Landfill licenses	-	-	50
Franchise fees	35,000	35,000	48,773
Building permits	90,000	90,000	39,530
Raffle permits	-	-	25
Temporary sign permits	500	500	300
Total licenses and permits	130,000	130,000	93,998
INTERGOVERNMENTAL			
Federal grants	410,300	410,300	427,110
State grants	620,000	620,000	766,928
Total intergovernmental	1,030,300	1,030,300	1,194,038
CHARGES FOR SERVICES			
Office fees	1,625,300	1,625,300	1,751,773
Passport fees	35,000	35,000	17,040
Marriage licenses	10,000	10,000	14,659
Revenue stamps	350,000	350,000	176,911
Copying services	50,900	50,900	47,545
Early voting	4,000	4,000	4,047
GIS recording fee	300,000	300,000	222,197
Assessments	2,000	2,000	2,572
Administrative fees	7,500	7,500	24,730
Regional plan commission	7,000	7,000	7,000
Contract policing	45,000	45,000	41,454
Recordings	420,000	420,000	304,219
Work release	20,000	20,000	17,544
Special event salary reimbursement	30,000	30,000	-
Police communications	88,000	88,000	113,850
Zoning hearing fees	12,000	12,000	8,222

(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, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Communication contracts	\$ 872,000	\$ 872,000	\$ 899,500
Electronic monitoring	32,000	32,000	40,883
Leads connection	2,000	2,000	3,000
Drug testing	6,500	6,500	6,613
Private pay	-	-	7,175
Victim impact panel	18,000	18,000	16,487
Copying services	1,000	1,000	1,200
Sale of stock paper	10,000	10,000	11,873
In-house copies	21,000	21,000	26,739
In-house printing	22,000	22,000	42,124
Building re-inspection	1,200	1,200	465
Police special event reimbursements	70,000	70,000	69,318
Police partnerships	300,000	300,000	308,423
Medical costs	20,000	20,000	27,056
Total charges for services	4,382,400	4,382,400	4,214,619
FINES AND FORFEITS			
Traffic fines	425,000	425,000	376,447
Criminal fines	375,000	375,000	406,070
Court system fees	65,000	65,000	60,611
Zoning violation fees	-	-	900
Forfeits - DUI	15,000	15,000	20,884
Bond fees	12,000	12,000	10,631
Drug fines	17,500	17,500	30,235
Total fines and forfeits	909,500	909,500	905,778
INVESTMENT INCOME	477,000	477,000	271,272
MISCELLANEOUS			
Sale of property	2,000	2,000	4,264
Land rentals	2,000	2,000	1,658
Building rentals	-	-	3,000
Telecommunications commission	45,000	45,000	35,054
E-911	25,000	25,000	25,000
Tower rental	27,000	27,000	30,418
Sale of publications	100	100	74
Prisoner - transportation	7,000	7,000	6,062
Prepaid judicial copies	1,000	1,000	1,615
Reimbursements	15,000	15,000	35,905
Unclaimed fees	2,000	2,000	39,466
Services reimbursement	-	-	86,112
Other miscellaneous	3,100	3,100	71,748
Total miscellaneous	129,200	129,200	340,376
TOTAL REVENUES	\$ 23,434,400	\$ 23,434,400	\$ 25,030,619

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 300,000	\$ 300,000	\$ 222,197
Miscellaneous			
E-911	25,000	25,000	25,000
Workers' compensation salary	-	-	11,975
Total information management office	325,000	325,000	259,172
County Clerk and Recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	2,300
Raffle permits	-	-	25
Landfill licenses	-	-	50
Total licenses and permits	2,500	2,500	2,375
Charges for services			
Marriage licenses	10,000	10,000	14,659
Office fees	30,000	30,000	36,550
Passport fees	35,000	35,000	17,040
Revenue stamps	350,000	350,000	176,911
Copying services	50,000	50,000	46,037
Recordings	420,000	420,000	304,219
Total charges for services	895,000	895,000	595,416
Total County Clerk and Recorder	897,500	897,500	597,791
Treasurer			
Charges for services			
Office fees	35,000	35,000	47,218
Investment income			
Interest	435,000	435,000	252,184
Interest - government	30,000	30,000	13,788
Total investment income	465,000	465,000	265,972
Total Treasurer	500,000	500,000	313,190
Supervisor of Assessments			
Intergovernmental			
State grant	40,000	40,000	43,932
Charges for services			
Assessments	2,000	2,000	2,572

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Miscellaneous			
Other miscellaneous	\$ 1,000	\$ 1,000	\$ 526
Total Supervisor of Assessments	43,000	43,000	47,030
Elections			
Intergovernmental			
Salary reimbursements	19,000	19,000	16,500
Federal grants	-	-	45,524
Total intergovernmental	19,000	19,000	62,024
Charges for services			
Early voting	4,000	4,000	4,047
Copying services	800	800	1,421
Total charges for services	4,800	4,800	5,468
Total elections	23,800	23,800	67,492
Regional office of education			
Intergovernmental			
Federal grants - operating	-	-	1,850
State grants - operating	-	-	95,352
Total regional office of education	-	-	97,202
Planning and zoning			
Licenses and permits			
Building permits	90,000	90,000	39,530
Temporary sign permits	500	500	300
Total licenses and permits	90,500	90,500	39,830
Charges for services			
Building re-inspection	1,200	1,200	465
Regional plan commission	7,000	7,000	7,000
Zoning hearing fees	12,000	12,000	8,222
Copying services	100	100	87
Total charges for services	20,300	20,300	15,774
Fines and forfeits			
Code violations	-	-	900
Miscellaneous			
Sale of publications	100	100	74
Other miscellaneous	100	100	149
Total miscellaneous	200	200	223
Total planning and zoning	111,000	111,000	56,727

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 6,810,000	\$ 5,125,000	\$ 5,219,490
Property taxes - FICA/IMRF	2,200,000	2,200,000	2,188,560
Property taxes - public building maintenance	-	1,685,000	1,675,820
Replacement taxes	600,000	600,000	666,364
Inheritance tax	80,000	80,000	64,950
Mobile home tax	10,000	10,000	9,961
Sales tax (.01)	400,000	400,000	396,626
Sales tax (.0025)	4,500,000	4,500,000	6,093,039
Local use tax	215,000	215,000	227,450
State income tax	1,560,000	1,560,000	1,467,063
Games tax	1,000	1,000	1,215
Total taxes	<u>16,376,000</u>	<u>16,376,000</u>	<u>18,010,538</u>
Licenses and permits			
Franchise fees	35,000	35,000	48,773
Intergovernmental			
5311 VAC grant	360,000	360,000	349,180
Other grants	20,000	20,000	10,000
Total intergovernmental	<u>380,000</u>	<u>380,000</u>	<u>359,180</u>
Miscellaneous			
Sale of property	2,000	2,000	4,264
Land rentals	2,000	2,000	1,658
Building rentals	-	-	3,000
Unclaimed fees	2,000	2,000	39,466
Services reimbursement	-	-	86,112
Other miscellaneous	1,000	1,000	21,814
Total miscellaneous	<u>7,000</u>	<u>7,000</u>	<u>156,314</u>
Total other	<u>16,798,000</u>	<u>16,798,000</u>	<u>18,574,805</u>
Facilities management			
Charges for services			
Copying services	1,000	1,000	1,200
Sale of stock paper	10,000	10,000	11,873
In-house copies	21,000	21,000	26,739
In-house printing	22,000	22,000	42,124
Total charges for services	<u>54,000</u>	<u>54,000</u>	<u>81,936</u>
Total general government	<u>18,752,300</u>	<u>18,752,300</u>	<u>20,095,345</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	\$ -	\$ -	\$ 2,140
Total Sheriff's merit commission	-	-	2,140
Circuit Clerk			
Charges for services			
Office fees	500,000	500,000	553,396
County fees	790,000	790,000	792,375
Administration fees	7,500	7,500	22,590
Total charges for services	1,297,500	1,297,500	1,368,361
Fines and forfeits			
Traffic fines	425,000	425,000	376,447
Criminal fines	375,000	375,000	406,070
Drug fines	17,500	17,500	30,235
Total fines and forfeits	817,500	817,500	812,752
Investment income			
Interest	12,000	12,000	5,300
Total Circuit Clerk	2,127,000	2,127,000	2,186,413
Judiciary			
Fines and forfeits			
Court system fees	65,000	65,000	60,611
Miscellaneous			
Prepaid judicial copies	1,000	1,000	1,615
Workers' compensation salary	-	-	144
Total miscellaneous	1,000	1,000	1,759
Total judiciary	66,000	66,000	62,370
Court services			
Intergovernmental			
State grant - operating	153,000	153,000	165,197
Juvenile placement reimbursement	-	-	10,700
State aid	4,000	4,000	4,977
Total intergovernmental	157,000	157,000	180,874
Charges for services			
Leads connection	2,000	2,000	3,000
Drug testing	6,500	6,500	6,613
Private pay	-	-	7,175
Victim impact panel	18,000	18,000	16,487
Total charges for services	26,500	26,500	33,275

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services (Continued)			
Miscellaneous			
DeKalb Community Foundation	\$ 1,000	\$ 1,000	\$ -
Total court services	184,500	184,500	214,149
Coroner			
Licenses and permits			
Cremation permits	2,000	2,000	3,020
Charges for services			
Office fees	300	300	560
Total coroner	2,300	2,300	3,580
Sheriff			
Intergovernmental			
Social Security incentive program	-	-	400
State sheriff schooling	8,000	8,000	4,609
Total intergovernmental	8,000	8,000	5,009
Charges for services			
Office fees	160,000	160,000	211,125
Contract policing	45,000	45,000	41,454
Special event salary reimbursement	70,000	70,000	69,318
Police partnerships	300,000	300,000	308,423
Total charges for services	575,000	575,000	630,320
Fines and forfeits			
Forfeits - DUI	15,000	15,000	20,884
Miscellaneous			
Workers' compensation salary	-	-	36,673
Tower rental	27,000	27,000	30,417
Total miscellaneous	27,000	27,000	67,090
Total sheriff	625,000	625,000	723,303
Sheriff's communication			
Charges for services			
Police communications	88,000	88,000	113,850
Communication contracts	872,000	872,000	899,500
Special event salary reimbursement	10,000	10,000	-
Total charges for services	970,000	970,000	1,013,350
Total sheriff's communication	970,000	970,000	1,013,350

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Intergovernmental			
Social security incentive program	\$ 2,000	\$ 2,000	\$ 3,600
State sheriff schooling	12,000	12,000	24,296
Total intergovernmental	<u>14,000</u>	<u>14,000</u>	<u>27,896</u>
Charges for services			
Electronic monitoring	32,000	32,000	40,883
Special event salary reimbursement	20,000	20,000	-
Work release	20,000	20,000	17,544
Medical costs	20,000	20,000	27,056
Total charges for services	<u>92,000</u>	<u>92,000</u>	<u>85,483</u>
Fines and forfeits			
Bond fees	<u>12,000</u>	<u>12,000</u>	<u>10,631</u>
Miscellaneous			
Telecommunications commission	45,000	45,000	35,054
Prisoner - transportation	7,000	7,000	6,062
Total miscellaneous	<u>52,000</u>	<u>52,000</u>	<u>41,116</u>
Total sheriff's corrections	<u>170,000</u>	<u>170,000</u>	<u>165,126</u>
State's attorney			
Intergovernmental			
State grant - operating	169,000	169,000	169,629
State aid - IV program	95,000	95,000	95,497
State grant - victim witness	26,000	26,000	26,001
Total intergovernmental	<u>290,000</u>	<u>290,000</u>	<u>291,127</u>
Charges for services			
Office fees	<u>110,000</u>	<u>110,000</u>	<u>110,549</u>
Miscellaneous			
Other miscellaneous	-	-	278
Total miscellaneous	<u>-</u>	<u>-</u>	<u>278</u>
Total state's attorney	<u>400,000</u>	<u>400,000</u>	<u>401,954</u>
Public defender			
Miscellaneous			
Client reimbursement	<u>15,000</u>	<u>15,000</u>	<u>35,905</u>
Intergovernmental			
State reimbursement	<u>92,000</u>	<u>92,000</u>	<u>96,238</u>
Total public defender	<u>107,000</u>	<u>107,000</u>	<u>132,143</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Intergovernmental			
State grant - operating	\$ 6,300	\$ 6,300	\$ -
Federal grant - operating	24,000	24,000	30,556
Total intergovernmental	<u>30,300</u>	<u>30,300</u>	<u>30,556</u>
Miscellaneous			
Other miscellaneous	-	-	190
Total emergency services	<u>30,300</u>	<u>30,300</u>	<u>30,746</u>
Total public safety	<u>4,682,100</u>	<u>4,682,100</u>	<u>4,935,274</u>
TOTAL REVENUES	<u>\$ 23,434,400</u>	<u>\$ 23,434,400</u>	<u>\$ 25,030,619</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board	\$ 395,600	\$ 392,600	\$ 381,854
Finance	597,000	577,000	544,112
County Clerk and Recorder	561,900	561,900	550,473
Regional Superintendent of Schools	105,200	205,200	200,114
Treasurer	304,500	302,500	286,642
Supervisor of Assessments	466,400	464,400	440,647
Elections	387,800	528,300	525,271
Planning and zoning	447,000	441,000	383,099
Information management office	938,200	788,200	721,241
Other	1,819,300	1,496,000	1,405,088
Facilities management	1,571,000	1,661,000	1,568,876
Total general government	7,593,900	7,418,100	7,007,417
Less chargebacks to other funds	(82,000)	(82,000)	(82,000)
Net general government	7,511,900	7,336,100	6,925,417
PUBLIC SAFETY			
Circuit Clerk	1,110,200	1,110,200	1,104,864
Judiciary	499,100	499,100	441,269
Court services	1,166,200	1,166,200	1,147,991
Jury commission	125,800	125,800	104,080
Coroner	193,000	188,000	180,338
Sheriff	5,385,500	5,069,500	5,048,843
Sheriff's auxiliary	14,400	14,400	7,486
Sheriff's merit commission	30,500	34,500	32,035
Sheriff's communication	2,250,200	2,150,200	2,025,996
Sheriff's corrections	2,858,800	3,258,800	3,145,359
State's attorney	1,624,500	1,624,500	1,572,643
Public defender	758,200	758,200	682,912
Emergency services	134,000	134,000	135,232
Total public safety	16,150,400	16,133,400	15,629,048
Less chargebacks to other funds	(30,000)	(30,000)	(32,733)
Net public safety	16,120,400	16,103,400	15,596,315
TOTAL EXPENDITURES	\$ 23,632,300	\$ 23,439,500	\$ 22,521,732

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
County Board			
Salaries and benefits			
Salaries	\$ 219,000	\$ 219,000	\$ 214,816
Board and commissions	60,000	60,000	57,240
Overtime	7,000	7,000	7,132
Longevity pay	1,500	1,500	1,456
Deferred compensation	7,500	7,500	7,202
FICA	23,000	23,000	19,205
IMRF	15,000	15,000	17,187
Health insurance	14,000	14,000	13,728
Life insurance	400	400	302
Unemployment insurance	600	600	315
Total salaries and benefits	<u>348,000</u>	<u>348,000</u>	<u>338,583</u>
Capital improvements			
Vehicles	3,000	-	-
Computer equipment	1,600	1,600	1,530
Total capital improvements	<u>4,600</u>	<u>1,600</u>	<u>1,530</u>
Commodities and services			
Travel	17,000	17,000	14,750
Meetings	800	800	964
Memberships	6,000	6,000	4,925
Maintenance - vehicles	800	800	794
Telephone	1,300	1,300	1,497
Postage	2,000	2,000	2,728
Employee recognition	100	100	-
In-house copies	1,500	1,500	2,940
Copies - external	100	100	618
Per diem and expenses	7,200	7,200	7,723
Total commodities and services	<u>36,800</u>	<u>36,800</u>	<u>36,939</u>
Supplies and materials			
Supplies	6,000	6,000	4,762
Periodicals and subscriptions	200	200	40
Total supplies and materials	<u>6,200</u>	<u>6,200</u>	<u>4,802</u>
Total County Board	<u>\$ 395,600</u>	<u>\$ 392,600</u>	<u>\$ 381,854</u>
Finance			
Salaries and benefits			
Salaries	\$ 355,000	\$ 355,000	\$ 349,516
Overtime	8,000	8,000	5,021
Longevity pay	6,000	6,000	5,759
Deferred compensation	6,000	6,000	5,954
FICA	29,000	29,000	24,184
IMRF	31,000	31,000	28,992
Health insurance	62,000	62,000	63,323
Life insurance	1,500	1,500	1,058
Unemployment insurance	1,500	1,500	762
Total salaries and benefits	<u>500,000</u>	<u>500,000</u>	<u>484,569</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Capital improvements			
Office furniture and equipment	\$ 1,000	\$ 1,000	\$ 258
Computer equipment	5,000	5,000	4,812
Software set-aside program	20,000	-	-
Total capital improvements	<u>26,000</u>	<u>6,000</u>	<u>5,070</u>
Commodities and services			
Travel	6,000	6,000	620
School of instruction	4,000	4,000	1,063
Meetings - hosting	300	300	96
Public notices	300	300	334
Memberships	800	800	685
Maintenance - equipment	1,000	1,000	-
Maintenance - software	33,000	33,000	30,962
Telephone	600	600	554
Flexible benefits program	7,000	7,000	7,506
Postage	4,500	4,500	3,691
In-house copies	3,500	3,500	1,897
Commercial services	4,000	4,000	3,506
Total commodities and services	<u>65,000</u>	<u>65,000</u>	<u>50,914</u>
Supplies and materials			
Supplies	5,500	5,500	3,269
Periodicals and subscriptions	500	500	290
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>3,559</u>
Total finance	<u>\$ 597,000</u>	<u>\$ 577,000</u>	<u>\$ 544,112</u>
County Clerk and Recorder			
Salaries and benefits			
Salaries	\$ 352,000	\$ 352,000	\$ 348,531
Overtime	10,000	10,000	12,616
Longevity pay	8,000	8,000	7,495
Deferred compensation	3,000	3,000	2,262
FICA	29,000	29,000	26,463
IMRF	30,000	30,000	30,356
Health insurance	85,000	85,000	90,864
Life insurance	2,000	2,000	1,512
Unemployment insurance	2,000	2,000	899
Total salaries and benefits	<u>521,000</u>	<u>521,000</u>	<u>520,998</u>
Capital improvements			
Office furniture and equipment	200	200	163
Book restoration	1,500	1,500	1,161
Total capital improvements	<u>1,700</u>	<u>1,700</u>	<u>1,324</u>
Commodities and services			
Travel	1,500	1,500	745
School of instruction	200	200	100
Public notices	100	100	-

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County Clerk and Recorder (Continued)			
Commodities and services (Continued)			
Memberships	\$ 500	\$ 500	\$ 155
Maintenance - equipment	4,500	4,500	1,669
Postage	13,500	13,500	11,463
In-house copies	5,600	5,600	4,391
Vital records	1,700	1,700	1,805
Total commodities and services	<u>27,600</u>	<u>27,600</u>	<u>20,328</u>
Supplies and materials			
Supplies	11,500	11,500	7,823
Periodicals and subscriptions	100	100	-
Total supplies and materials	<u>11,600</u>	<u>11,600</u>	<u>7,823</u>
Total County Clerk and Recorder	<u>\$ 561,900</u>	<u>\$ 561,900</u>	<u>\$ 550,473</u>
Regional Superintendent of Schools			
Salaries and benefits			
Salaries	\$ 33,300	\$ 133,300	\$ 126,050
Part-time	15,500	15,500	9,582
Longevity pay	1,500	1,500	1,365
FICA	4,000	4,000	10,376
IMRF	3,000	3,000	7,312
Health insurance	6,000	6,000	5,832
Life insurance	200	200	151
Unemployment insurance	500	500	659
Total salaries and benefits	<u>64,000</u>	<u>164,000</u>	<u>161,327</u>
Capital improvements			
Computer equipment	6,000	6,000	5,691
Commodities and services			
Travel	8,000	8,000	7,483
Public notices	400	400	590
Memberships	2,200	2,200	1,880
Maintenance - equipment	500	500	434
Postage	2,100	2,100	1,557
Telephone	3,500	3,500	3,126
Commercial services	100	100	-
Data processing services	700	700	-
Rental of space	11,400	11,400	11,664
Rental of equipment	3,400	3,400	4,025
Total commodities and services	<u>32,300</u>	<u>32,300</u>	<u>30,759</u>
Supplies and materials			
Supplies	2,500	2,500	2,077
Books and subscriptions	400	400	260
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>2,337</u>
Total Regional Superintendent of Schools	<u>\$ 105,200</u>	<u>\$ 205,200</u>	<u>\$ 200,114</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer			
Salaries and benefits			
Salaries	\$ 192,000	\$ 192,000	\$ 184,179
Overtime	5,000	5,000	2,910
Longevity pay	2,300	2,300	2,144
Deferred compensation	2,500	2,500	2,262
FICA	16,000	16,000	15,578
IMRF	15,500	15,500	14,445
Health insurance	22,000	22,000	21,360
Life insurance	700	700	605
Unemployment insurance	1,000	1,000	484
Total salaries and benefits	<u>257,000</u>	<u>257,000</u>	<u>243,967</u>
Capital improvements			
Equipment set-aside	2,000	-	-
Office furniture and equipment	-	100	100
Computer equipment	5,000	4,900	2,420
Total capital improvements	<u>7,000</u>	<u>5,000</u>	<u>2,520</u>
Commodities and services			
Travel	5,200	4,900	1,614
School of instruction	800	800	584
Public notices	2,700	2,800	2,784
Memberships	700	800	715
Maintenance - equipment	500	600	501
Postage	16,400	16,400	21,226
In-house copies	900	900	441
Commercial services	6,100	6,100	6,038
Data processing services	2,000	2,000	1,584
Total commodities and services	<u>35,300</u>	<u>35,300</u>	<u>35,487</u>
Supplies and materials			
Supplies	4,500	4,500	4,214
Periodicals and subscriptions	700	700	454
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>4,668</u>
Total Treasurer	<u>\$ 304,500</u>	<u>\$ 302,500</u>	<u>\$ 286,642</u>
Supervisor of Assessments			
Salaries and benefits			
Salaries	\$ 255,000	\$ 255,000	\$ 251,813
Boards and commissions	27,500	27,500	27,200
Overtime	3,000	3,000	580
Longevity pay	3,500	3,500	2,778
Deferred compensation	4,000	4,000	4,186
FICA	23,000	23,000	20,830
IMRF	21,000	21,000	20,466
Health insurance	52,000	52,000	52,284
Life insurance	1,000	1,000	882
Unemployment insurance	2,000	2,000	1,164
Total salaries and benefits	<u>392,000</u>	<u>392,000</u>	<u>382,183</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of Assessments (Continued)			
Capital improvements			
Office furniture and small equipment	\$ 300	\$ 300	\$ -
Computer equipment	3,500	3,500	2,332
Equipment set-aside	2,000	-	-
Total capital improvements	<u>5,800</u>	<u>3,800</u>	<u>2,332</u>
Commodities and services			
Travel	2,500	2,500	2,510
School of instruction	1,800	1,800	841
Public notices	24,000	24,000	23,651
Memberships	400	400	390
Maintenance - equipment	1,600	1,600	351
Maintenance	7,000	7,000	4,488
Postage	10,000	10,000	9,083
In-house copies	1,700	1,700	1,466
Per diem and expenses	1,600	1,600	1,664
Commercial services	1,400	1,400	243
Professional services	5,500	5,500	135
Software	2,000	2,000	5,500
Data processing services	1,800	1,800	-
Total commodities and services	<u>61,300</u>	<u>61,300</u>	<u>50,322</u>
Supplies and materials			
Supplies	6,000	6,000	4,733
Mapping supplies	700	700	563
Periodicals and subscriptions	600	600	514
Total supplies and materials	<u>7,300</u>	<u>7,300</u>	<u>5,810</u>
Total Supervisor of Assessments	<u>\$ 466,400</u>	<u>\$ 464,400</u>	<u>\$ 440,647</u>
Elections			
Salaries and benefits			
Salaries	\$ 79,000	\$ 79,000	\$ 82,926
Part-time	2,000	2,000	-
Overtime	6,000	10,000	10,070
Longevity pay	3,000	3,000	2,384
FICA	7,000	7,000	6,367
IMRF	7,000	7,000	7,334
Health insurance	24,000	24,000	23,592
Life insurance	1,000	1,000	454
Unemployment insurance	1,000	1,000	340
Total salaries and benefits	<u>130,000</u>	<u>134,000</u>	<u>133,467</u>
Capital improvements			
Office furniture and small equipment	200	44,700	44,544
Total capital improvements	<u>200</u>	<u>44,700</u>	<u>44,544</u>
Commodities and services			
Travel	1,300	1,300	1,442
School of instruction	200	200	-
Public notices	7,000	7,000	12,288
Memberships	100	100	-
Maintenance - equipment	5,000	5,000	4,300

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services (Continued)			
Early voting expenses	\$ -	\$ -	\$ 4,302
Postage	8,000	8,000	8,627
In-house copies	2,000	2,000	2,446
Per diem and expenses	93,000	185,000	141,554
Commercial services	100,000	100,000	120,965
Data processing services	33,000	33,000	43,612
Total commodities and services	<u>249,600</u>	<u>341,600</u>	<u>339,536</u>
Supplies and materials			
Supplies	8,000	8,000	7,724
Total elections	<u>\$ 387,800</u>	<u>\$ 528,300</u>	<u>\$ 525,271</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 295,000	\$ 295,000	\$ 259,327
Overtime	1,000	1,000	411
Longevity pay	1,500	1,500	1,065
Deferred compensation	4,000	4,000	3,744
FICA	23,000	23,000	18,488
IMRF	25,000	25,000	20,780
Health insurance	48,000	48,000	53,544
Life insurance	1,000	1,000	756
Unemployment insurance	1,500	1,500	549
Total salaries and benefits	<u>400,000</u>	<u>400,000</u>	<u>358,664</u>
Capital improvements			
Vehicles	6,000	-	-
Office furniture and equipment	400	400	190
Computer equipment	1,900	1,900	1,297
Total capital improvements	<u>8,300</u>	<u>2,300</u>	<u>1,487</u>
Commodities and services			
Travel	2,500	2,500	2,573
School of instruction	1,800	1,800	1,744
Meetings - hosting	200	200	-
Public notices	5,000	5,000	1,876
Memberships	2,000	2,000	1,365
Maintenance - vehicles	2,500	2,500	575
Maintenance - equipment	300	300	-
Postage	2,500	2,500	1,255
In-house copies	1,500	1,500	519
Telephone	1,300	1,300	804
Zoning officer	10,000	10,000	6,319
Mileage - boards	600	600	585
Per diem and expenses	500	500	243
Total commodities and services	<u>30,700</u>	<u>30,700</u>	<u>17,858</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 2,345
Periodicals and subscriptions	1,500	1,500	202
Fuels and lubricants	3,000	3,000	2,543
Total supplies and materials	<u>8,000</u>	<u>8,000</u>	<u>5,090</u>
Total planning and zoning	<u>\$ 447,000</u>	<u>\$ 441,000</u>	<u>\$ 383,099</u>
Information management office			
Salaries and benefits			
Salaries	\$ 527,000	\$ 527,000	\$ 481,731
Workers' compensation insurance	-	-	11,333
Overtime	4,500	4,500	9,662
On call	4,000	4,000	910
Longevity pay	4,000	4,000	3,313
Deferred compensation	4,500	4,500	3,536
FICA	42,000	42,000	36,194
IMRF	44,000	44,000	39,287
Health insurance	75,000	75,000	59,916
Life insurance	2,000	2,000	1,235
Unemployment insurance	2,000	2,000	1,004
Total salaries and benefits	<u>709,000</u>	<u>709,000</u>	<u>648,121</u>
Capital improvements			
Office furniture	600	600	-
Computer equipment	10,400	10,400	6,411
Equipment set-aside program	150,000	-	-
Total capital improvements	<u>161,000</u>	<u>11,000</u>	<u>6,411</u>
Commodities and services			
Travel	2,500	2,500	1,876
School of instruction	9,500	9,500	4,068
Mileage	3,000	3,000	510
Memberships	300	300	90
Maintenance - equipment	-	-	64
Maintenance - software	21,500	21,500	19,567
Postage	200	200	108
In-house copies	500	500	146
Telephone	4,000	4,000	8,554
Professional services	7,600	7,600	2,425
Commercial services	1,000	1,000	1,686
Internet	500	500	-
Communication	500	500	2,324
Software acquisition	9,000	9,000	17,207
Total commodities and services	<u>60,100</u>	<u>60,100</u>	<u>58,625</u>
Supplies and materials			
Supplies	1,800	1,800	2,324
Copies - outside	400	400	-
Technical supplies	3,000	3,000	3,386

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials (Continued)			
Mapping supplies	\$ 1,500	\$ 1,500	\$ 1,156
Periodicals and subscriptions	1,400	1,400	1,218
Total supplies and materials	<u>8,100</u>	<u>8,100</u>	<u>8,084</u>
Total information management office	<u>\$ 938,200</u>	<u>\$ 788,200</u>	<u>\$ 721,241</u>
Other			
Salaries and benefits			
Salaries	\$ 10,000	\$ 10,000	\$ 85,418
Employee bonus program	10,000	10,000	-
Overtime	-	-	1,111
Paid hours off contingency	10,000	10,000	4,267
IMRF	-	-	341
Total salaries and benefits	<u>30,000</u>	<u>30,000</u>	<u>91,137</u>
Capital improvements			
Community Outreach Building	50,000	-	-
Public Safety Building	200,000	-	-
Computer equipment	10,000	-	-
Vehicles	10,000	-	-
Federal grants - operating	20,000	20,000	-
Total capital improvements	<u>290,000</u>	<u>20,000</u>	<u>-</u>
Commodities and services			
Telephone system - Sycamore campus	500,000	500,000	539,192
Telephone system - Health facility campus	150,000	150,000	-
Public notices	1,000	1,000	600
Meetings	2,000	2,000	161
Maintenance - equipment	3,000	3,000	1,185
Maintenance - building	93,300	40,000	35,861
Special programs	5,000	5,000	3,955
Voluntary Action Center pass through	360,000	360,000	345,971
Property tax payment	6,000	6,000	230
CASA	25,000	25,000	25,000
Extension unit	30,000	30,000	30,000
Economic development	40,000	40,000	40,000
Telephone	3,000	3,000	1,250
Cemetery maintenance	6,000	6,000	3,737
Legislative program	1,000	1,000	-
Commercial services	12,000	12,000	9,728
Professional services	90,000	90,000	139,538
Data processing services	60,000	60,000	51,400
Communications	15,000	15,000	17,455
Internet	25,000	25,000	4,376
Court costs	5,000	5,000	-
Soil conservation match	20,000	20,000	20,000
Handicap program	1,000	1,000	-
Americans with disabilities	3,000	3,000	-
Judgment and claims	3,000	3,000	-
Employee recognition program	3,000	3,000	975
Federal lobbyist	-	-	43,033
Contingency	35,000	35,000	-
Total commodities and services	<u>1,497,300</u>	<u>1,444,000</u>	<u>1,313,647</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other (Continued)			
Supplies and materials			
Supplies	\$ 1,000	\$ 1,000	\$ 54
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>304</u>
Total other	<u>\$ 1,819,300</u>	<u>\$ 1,496,000</u>	<u>\$ 1,405,088</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 407,000	\$ 407,000	\$ 359,965
Seasonal	14,000	14,000	16,136
Overtime	25,000	25,000	29,326
On call	7,000	7,000	5,710
Longevity pay	7,000	7,000	5,762
Deferred compensation	4,000	4,000	3,312
PHO contingency	3,000	3,000	-
FICA	37,000	37,000	30,277
IMRF	37,000	37,000	32,470
Health insurance	75,000	75,000	69,858
Life insurance	2,000	2,000	1,361
Unemployment insurance	2,000	2,000	1,059
Total salaries and benefits	<u>620,000</u>	<u>620,000</u>	<u>555,236</u>
Capital improvements			
Landscaping	20,000	20,000	20,932
Americans with disabilities	7,000	7,000	7,000
Building security	10,000	10,000	5,569
Office furniture and equipment	500	500	244
Computer equipment	4,000	4,000	4,153
Specialized equipment	53,000	53,000	45,223
Building fixtures	2,500	2,500	-
Concrete repair and replacement	10,000	10,000	8,890
General painting	20,000	20,000	12,627
HVAC upgrade	10,000	10,000	4,680
Energy greening	10,000	10,000	-
Depreciation	10,000	10,000	-
Total capital improvements	<u>157,000</u>	<u>157,000</u>	<u>109,318</u>
Commodities and services			
Travel	3,500	3,500	722
Mileage - employee	1,500	1,500	737
Training	1,800	1,800	49
Memberships	500	500	648
Maintenance - equipment	64,000	64,000	54,301
Maintenance - vehicles	2,500	2,500	3,759
Maintenance - building	60,000	60,000	62,741
Rent - equipment	2,500	2,500	2,347
Leased equipment	66,000	66,000	69,143
Utilities	269,000	359,000	358,800
Telephone	75,000	75,000	84,644
Commercial services	191,000	191,000	207,461

(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, 2008

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Commodities and services (Continued)			
Supplies	\$ 2,000	\$ 2,000	\$ 577
Postage	500	500	390
Total commodities and services	<u>739,800</u>	<u>829,800</u>	<u>846,319</u>
Supplies and materials			
Copy machine supplies	500	500	513
Printing supplies	2,500	2,500	1,822
Stock paper	45,000	45,000	48,032
Books and subscriptions	300	300	-
Clothing	2,100	2,100	1,457
Fuel	3,800	3,800	6,179
Total supplies and materials	<u>54,200</u>	<u>54,200</u>	<u>58,003</u>
Total facilities management	<u>\$ 1,571,000</u>	<u>\$ 1,661,000</u>	<u>\$ 1,568,876</u>
PUBLIC SAFETY			
Circuit Clerk			
Salaries and benefits			
Salaries	\$ 718,000	\$ 718,000	\$ 735,555
Overtime	5,000	5,000	159
Longevity pay	13,000	13,000	12,242
Deferred compensation	3,000	3,000	2,314
FICA	57,000	57,000	54,588
IMRF	60,000	60,000	58,904
Health insurance	150,000	138,000	128,130
Life insurance	3,000	3,000	2,670
Unemployment insurance	4,000	4,000	2,251
Total salaries and benefits	<u>1,013,000</u>	<u>1,001,000</u>	<u>996,813</u>
Capital improvements			
Office furniture and equipment	<u>5,200</u>	<u>7,200</u>	<u>7,136</u>
Commodities and services			
Travel	10,000	10,000	9,500
Public notices	500	500	326
Memberships	2,000	2,000	1,675
Telephone	1,500	1,500	1,860
Commercial services	2,000	2,000	1,758
Professional services	2,500	2,500	2,822
Postage	15,000	15,000	15,522
In-house copies	18,000	18,000	18,516
Total commodities and services	<u>51,500</u>	<u>51,500</u>	<u>51,979</u>
Supplies and materials			
Supplies	\$ 40,000	\$ 50,000	\$ 48,817
Periodicals and subscriptions	500	500	119
Total supplies and materials	<u>40,500</u>	<u>50,500</u>	<u>48,936</u>
Total Circuit Clerk	<u>\$ 1,110,200</u>	<u>\$ 1,110,200</u>	<u>\$ 1,104,864</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary			
Salaries and benefits			
Salaries	\$ 284,000	\$ 284,000	\$ 260,460
Workers' compensation insurance	-	-	145
Overtime	500	500	75
Longevity pay	3,000	3,000	2,539
FICA	23,000	23,000	18,535
IMRF	18,500	18,500	13,549
Health insurance	56,000	56,000	58,694
Life insurance	1,000	1,000	903
Unemployment insurance	2,000	2,000	1,437
Total salaries and benefits	<u>388,000</u>	<u>388,000</u>	<u>356,337</u>
Capital improvements			
Office furniture and equipment	2,000	2,000	2,064
Computer equipment	2,500	3,500	2,955
Total capital improvements	<u>4,500</u>	<u>5,500</u>	<u>5,019</u>
Commodities and services			
Travel	2,000	2,000	3,906
Meetings	500	500	864
Memberships	2,500	2,500	3,169
Maintenance - equipment	300	300	-
Postage	700	700	515
In-house copies	500	500	369
Legal transcripts	18,000	18,000	5,402
Appointed attorneys	30,000	29,000	-
Commercial services	-	-	-
Investigations	1,000	1,000	-
Telephone	100	100	39
Medical expense	3,000	3,000	-
Professional services	35,000	35,000	46,556
Total commodities and services	<u>93,600</u>	<u>92,600</u>	<u>60,820</u>
Supplies and materials			
Supplies	3,500	3,500	3,786
Periodicals and subscriptions	9,000	9,000	14,659
Clothing	500	500	648
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>19,093</u>
Total judiciary	<u>\$ 499,100</u>	<u>\$ 499,100</u>	<u>\$ 441,269</u>
Court services			
Salaries and benefits			
Salaries	\$ 633,000	\$ 633,000	\$ 611,418
Longevity pay	4,000	4,000	3,185
FICA	50,000	50,000	45,505
IMRF	52,000	52,000	49,649
SLEP	-	-	107
Health insurance	110,000	60,000	84,893
Life insurance	3,000	3,000	2,306
Unemployment insurance	3,000	3,000	1,602
Total salaries and benefits	<u>855,000</u>	<u>805,000</u>	<u>798,665</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Capital improvements			
Office furniture and equipment	400	400	317
Computer equipment	600	600	191
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>508</u>
Commodities and services			
Travel	16,300	16,300	11,062
Maintenance - equipment	500	500	239
Postage	3,500	3,500	3,588
In-house copies	3,500	3,500	2,176
Telephone	5,500	5,500	4,816
Special programs	2,500	2,500	1,642
Drug testing	5,000	5,000	4,337
Medical expense	1,000	1,000	100
Professional services	5,000	5,000	4,115
Commercial services	11,000	11,000	8,682
Commercial services - foundation	1,000	1,000	-
Detention space	125,000	125,000	63,120
Specialized care and treatment	125,000	175,000	239,098
Total commodities and services	<u>304,800</u>	<u>354,800</u>	<u>342,975</u>
Supplies and materials			
Supplies	5,000	5,000	5,244
Periodicals and subscriptions	400	400	599
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>5,843</u>
Total court services	<u>\$ 1,166,200</u>	<u>\$ 1,166,200</u>	<u>\$ 1,147,991</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 21,500	\$ 21,500	\$ 20,286
Boards and commissions	7,500	7,500	7,500
FICA	2,800	2,800	2,263
IMRF	2,000	2,000	1,767
Health insurance	1,800	1,800	1,800
Life insurance	200	200	151
Unemployment insurance	500	500	175
Total salaries and benefits	<u>36,300</u>	<u>36,300</u>	<u>33,942</u>
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Commodities and services			
Postage	6,000	6,000	7,102
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,300	1,300	1,057
Jurors' fees and expenses	80,000	80,000	61,218
Total commodities and services	<u>88,000</u>	<u>88,000</u>	<u>69,377</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Jury commission (Continued)			
Supplies and materials			
Supplies	\$ 500	\$ 500	\$ 761
Total jury commission	<u>\$ 125,800</u>	<u>\$ 125,800</u>	<u>\$ 104,080</u>
Coroner			
Salaries and benefits			
Salaries	\$ 55,000	\$ 55,000	\$ 54,110
Part-time	38,000	38,000	38,000
Longevity pay	500	500	130
Deferred compensation	1,500	1,500	1,430
FICA	7,500	7,500	7,227
IMRF	5,000	5,000	4,969
SLEP	1,500	1,500	1,269
Health insurance	15,000	15,000	14,910
Life insurance	500	500	189
Unemployment insurance	500	500	343
Total salaries and benefits	<u>125,000</u>	<u>125,000</u>	<u>122,577</u>
Capital improvements			
Vehicles	5,000	-	-
Federal grant - operating	-	-	610
Total capital improvements	<u>5,000</u>	<u>-</u>	<u>610</u>
Commodities and services			
Travel	5,500	5,500	3,695
School of instruction	2,500	2,500	135
Memberships	900	900	745
Maintenance - equipment	500	500	60
Maintenance - vehicles	700	700	853
Rental of equipment	200	200	-
Postage	500	500	330
In-house copies	200	200	34
Telephone	4,200	4,200	4,319
Commercial services	500	500	195
Professional services	40,000	40,000	41,006
Jurors' fees and expenses	500	500	272
Total commodities and services	<u>56,200</u>	<u>56,200</u>	<u>51,644</u>
Supplies and materials			
Supplies	4,200	4,200	3,266
Clothing	500	500	205
Periodicals and subscriptions	500	500	572
Fuels and lubricants	1,600	1,600	1,464
Total supplies and materials	<u>6,800</u>	<u>6,800</u>	<u>5,507</u>
Total coroner	<u>\$ 193,000</u>	<u>\$ 188,000</u>	<u>\$ 180,338</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff			
Salaries and benefits			
Salaries	\$ 3,014,000	\$ 2,909,000	\$ 2,938,005
Overtime	220,000	220,000	280,779
On call	16,000	16,000	10,400
Supervisory differential	4,000	4,000	3,982
Premium holiday	28,000	28,000	26,454
Training pay	4,000	4,000	2,687
Continuing education	21,000	21,000	22,569
Longevity pay	50,000	50,000	46,656
Deferred compensation	4,000	4,000	3,224
PHO contingency	5,000	5,000	-
FICA	257,000	257,000	240,998
IMRF	10,000	10,000	15,814
SLEP	583,000	583,000	562,787
Health insurance	450,000	450,000	401,484
Life insurance	8,000	8,000	6,917
Unemployment insurance	9,000	9,000	4,747
Total salaries and benefits	4,683,000	4,578,000	4,567,503
Capital improvements			
Vehicles	30,000	-	-
Software set-aside	286,000	-	-
Office furniture and equipment	10,000	10,000	7,470
Computer equipment	2,000	2,000	1,911
Other equipment	7,600	7,600	3,852
Total capital improvements	335,600	19,600	13,233
Commodities and services			
Travel	10,000	10,000	14,310
School of instruction	20,000	20,000	19,024
Public notices	500	500	308
Memberships	1,000	1,000	1,187
Maintenance - vehicles	62,000	75,000	74,381
Maintenance - equipment	43,000	43,000	36,045
Postage	7,000	7,000	7,990
In-house copies	3,000	3,000	7,257
Telephone	13,000	13,000	14,727
Meetings - host expenses	1,200	1,200	1,532
Rental of equipment	200	200	-
Internal training program	5,000	31,000	30,145
DUI forfeitures	8,000	24,000	23,135
Investigation	5,000	5,000	7,197
K-9	4,000	4,000	2,535
Total commodities and services	182,900	237,900	239,773
Supplies and materials			
Supplies	11,000	11,000	11,546
Photo and microfilm supplies	2,000	2,000	778
Firearm supplies	8,000	8,000	7,750
Police supplies	7,000	7,000	5,838

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Supplies and materials (Continued)			
Fuels and lubricants	\$ 114,000	\$ 164,000	\$ 163,490
Clothing	42,000	42,000	38,932
Total supplies and materials	<u>184,000</u>	<u>234,000</u>	<u>228,334</u>
Total sheriff	<u>\$ 5,385,500</u>	<u>\$ 5,069,500</u>	<u>\$ 5,048,843</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 4,500	\$ 4,500	\$ 2,152
Commodities and services			
Maintenance - equipment	3,400	3,400	80
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>5,400</u>	<u>5,400</u>	<u>2,080</u>
Supplies and materials			
Police supplies	2,000	2,000	1,423
Clothing	2,500	2,500	1,831
Total supplies and materials	<u>4,500</u>	<u>4,500</u>	<u>3,254</u>
Total sheriff's auxiliary	<u>\$ 14,400</u>	<u>\$ 14,400</u>	<u>\$ 7,486</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 6,300	\$ 6,300	\$ 4,320
FICA	600	600	330
Unemployment insurance	100	100	52
Total salaries and benefits	<u>7,000</u>	<u>7,000</u>	<u>4,702</u>
Commodities and services			
Public notices	5,000	5,000	4,198
Professional services	16,700	20,700	21,870
Medical	500	500	49
Meetings	400	400	350
Per diem and expenses	700	700	866
Postage	100	100	-
Total commodities and services	<u>23,400</u>	<u>27,400</u>	<u>27,333</u>
Supplies and materials			
Merit Commission supplies	100	100	-
Total sheriff's merit commission	<u>\$ 30,500</u>	<u>\$ 34,500</u>	<u>\$ 32,035</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,260,000	\$ 1,260,000	\$ 1,224,972
Special events	10,000	10,000	10,361
Part-time	-	-	3,564
Overtime	55,000	55,000	53,753
On call	2,000	2,000	1,200
Supervisory differential	4,000	4,000	3,433
Premium holiday	22,000	22,000	18,031

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Salaries and benefits (Continued)			
Training pay	\$ 4,000	\$ 4,000	\$ 1,023
Education pay	8,000	8,000	8,746
Longevity pay	14,000	14,000	14,113
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	108,000	108,000	97,868
SLEP	250,000	250,000	242,819
Health insurance	196,000	196,000	177,456
Life insurance	4,000	4,000	3,818
Unemployment insurance	6,000	6,000	2,718
Workers' compensation insurance	13,000	23,000	23,000
Total salaries and benefits	<u>1,986,000</u>	<u>1,996,000</u>	<u>1,886,875</u>
Capital improvements			
Office furniture and equipment	2,500	2,500	600
Computer equipment	-	-	533
Software set-aside program	30,000	-	-
Equipment set-aside program	70,000	-	-
Communication equipment - rented space	7,200	7,200	6,737
Other equipment	10,000	10,000	9,712
Total capital improvements	<u>119,700</u>	<u>19,700</u>	<u>17,582</u>
Commodities and services			
Travel	2,900	2,900	2,765
School of instruction	3,500	3,500	2,952
Memberships	400	400	195
Maintenance - software	62,000	62,000	53,206
Maintenance - equipment	15,000	15,000	19,890
In-house copies	600	600	358
Liability Insurance	10,000	-	-
Telephone	34,000	34,000	27,013
Total commodities and services	<u>128,400</u>	<u>118,400</u>	<u>106,379</u>
Supplies and materials			
Supplies	5,000	5,000	5,377
Janitorial supplies	200	200	189
Periodicals and subscriptions	900	900	1,259
Clothing	10,000	10,000	8,335
Total supplies and materials	<u>16,100</u>	<u>16,100</u>	<u>15,160</u>
Total sheriff's communication	<u>\$ 2,250,200</u>	<u>\$ 2,150,200</u>	<u>\$ 2,025,996</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,270,000	\$ 1,270,000	\$ 1,228,053
Special events	20,000	20,000	9,034
Sheriff contract	-	-	15,219
Part-time	75,000	75,000	34,804
Overtime	46,000	46,000	82,037
On call	7,000	7,000	1,300
Supervisory differential	2,000	2,000	84

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Salaries and benefits (Continued)			
Premium holiday	\$ 15,000	\$ 15,000	\$ 17,172
Training pay	3,000	3,000	2,286
Education pay	8,000	8,000	8,677
Longevity pay	9,000	9,000	8,614
PHO contingency	-	-	607
FICA	110,000	110,000	103,850
IMRF	6,000	6,000	-
SLEP	243,000	243,000	246,507
Health insurance	238,000	238,000	169,121
Life insurance	4,000	4,000	3,440
Unemployment insurance	7,000	7,000	2,948
Total salaries and benefits	<u>2,063,000</u>	<u>2,063,000</u>	<u>1,933,753</u>
Capital improvements			
Office furniture and equipment	7,300	7,300	3,332
Computer equipment	10,600	10,600	7,137
Other equipment	8,300	8,300	13,135
Total capital improvements	<u>26,200</u>	<u>26,200</u>	<u>23,604</u>
Commodities and services			
Travel	4,000	4,000	3,061
School of instruction	3,500	3,500	4,415
Memberships	400	400	320
Maintenance - equipment	24,000	24,000	13,400
In-house copies	1,200	1,200	1,945
Internal training program	12,000	12,000	26,640
Professional services	-	-	32,930
Prisoner transportation	18,000	18,000	27,753
Detention space	300,000	700,000	623,623
Arrestees' medical costs	-	-	1,942
Electronic monitoring	45,000	45,000	57,809
Medical expense	140,000	140,000	151,951
Total commodities and services	<u>548,100</u>	<u>948,100</u>	<u>945,789</u>
Supplies and materials			
Supplies	3,500	3,500	5,760
Janitorial supplies	11,000	11,000	14,645
Inmate supplies	9,000	9,000	6,895
Police supplies	2,000	2,000	612
Clothing	18,000	18,000	17,766
Food program	178,000	178,000	196,535
Total supplies and materials	<u>221,500</u>	<u>221,500</u>	<u>242,213</u>
Total sheriff's corrections	<u>\$ 2,858,800</u>	<u>\$ 3,258,800</u>	<u>\$ 3,145,359</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,133,000	\$ 1,133,000	\$ 1,128,302
Overtime	6,000	6,000	815
Longevity pay	2,000	2,000	1,451
FICA	88,000	88,000	78,678

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney			
Salaries and benefits			
IMRF	\$ 92,000	\$ 92,000	\$ 78,238
Health insurance	174,000	159,000	148,610
Life insurance	4,000	4,000	3,163
Unemployment insurance	5,000	5,000	2,539
Total salaries and benefits	<u>1,504,000</u>	<u>1,489,000</u>	<u>1,441,796</u>
Capital improvements			
Office furniture and equipment	-	-	1,005
Computer equipment	6,000	6,000	3,932
Total capital improvements	<u>6,000</u>	<u>6,000</u>	<u>4,937</u>
Commodities and services			
Travel	4,000	4,000	5,218
School of instruction	2,500	2,500	3,217
Memberships	3,600	3,600	5,169
Maintenance - equipment	1,000	1,000	276
Witness fees	4,400	4,400	1,885
Court costs	300	300	892
Postage	10,300	10,300	11,632
In-house copies	8,800	8,800	8,886
Telephone	800	800	468
Legal transcripts	11,300	26,300	22,444
Professional services	15,400	15,400	8,907
Commercial services	14,400	14,400	16,273
State appellate service	20,000	20,000	20,000
Total commodities and services	<u>96,800</u>	<u>111,800</u>	<u>105,267</u>
Supplies and materials			
Supplies	12,300	12,300	12,211
Periodicals and subscriptions	5,400	5,400	8,432
Total supplies and materials	<u>17,700</u>	<u>17,700</u>	<u>20,643</u>
Total state's attorney			
	<u>\$ 1,624,500</u>	<u>\$ 1,624,500</u>	<u>\$ 1,572,643</u>
Public defender			
Salaries and benefits			
Salaries	\$ 518,000	\$ 518,000	\$ 503,225
Longevity pay	2,000	2,000	1,547
FICA	41,000	41,000	35,031
IMRF	42,000	42,000	40,014
Health insurance	63,000	63,000	45,340
Life insurance	2,000	2,000	1,109
Unemployment insurance	2,000	2,000	1,082
Total salaries and benefits	<u>670,000</u>	<u>670,000</u>	<u>627,348</u>
Capital improvements			
Office furniture and equipment	\$ 500	\$ 500	\$ 589
Computer equipment	3,600	3,600	1,393
Total capital improvements	<u>4,100</u>	<u>4,100</u>	<u>1,982</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Commodities and services			
Travel	\$ 7,200	\$ 7,200	\$ 6,562
State required travel	5,400	5,400	4,065
School of instruction	3,700	3,700	453
Mileage	4,000	4,000	752
Meetings	500	500	62
Memberships	4,200	4,200	3,173
Postage	2,000	2,000	1,049
In-house copies	2,000	2,000	1,320
Witness fees	2,000	2,000	1,573
Legal transcripts	3,500	3,500	3,181
Professional services	40,000	40,000	20,021
Commercial services	800	800	743
Total commodities and services	<u>75,300</u>	<u>75,300</u>	<u>42,954</u>
Supplies and materials			
Supplies	3,800	3,800	3,185
Periodicals and subscriptions	5,000	5,000	7,443
Total supplies and materials	<u>8,800</u>	<u>8,800</u>	<u>10,628</u>
Total public defender	<u>\$ 758,200</u>	<u>\$ 758,200</u>	<u>\$ 682,912</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 62,000	\$ 62,000	\$ 61,080
Part-time	3,000	3,000	2,600
Longevity pay	1,000	1,000	390
FICA	5,000	5,000	4,709
IMRF	5,000	5,000	4,903
Health insurance	9,000	9,000	8,946
Life insurance	500	500	113
Unemployment insurance	500	500	152
Total salaries and benefits	<u>86,000</u>	<u>86,000</u>	<u>82,893</u>
Capital improvements			
Computer equipment	5,100	5,100	4,359
Other equipment	10,000	10,000	10,388
Total capital improvements	<u>15,100</u>	<u>15,100</u>	<u>14,747</u>
Commodities and services			
Travel	1,500	1,500	2,429
School of instruction	1,000	1,000	499
Memberships	200	200	-
Maintenance - equipment	600	600	122
Maintenance - software	200	200	-
Maintenance - vehicles	800	800	1,015
Rental of equipment	8,000	8,000	8,602
Contributions to agencies	6,300	6,300	7,023

(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, 2008

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Commodities and services (Continued)			
Postage	\$ 200	\$ 200	\$ 20
In-house copies	200	200	1
Internet	9,000	9,000	13,200
Telephone	800	800	821
Total commodities and services	<u>28,800</u>	<u>28,800</u>	<u>33,732</u>
Supplies and materials			
Supplies	1,800	1,800	2,313
Periodicals and subscriptions	600	600	-
Fuels and lubricants	1,700	1,700	1,547
Total supplies and materials	<u>4,100</u>	<u>4,100</u>	<u>3,860</u>
Total emergency services	<u>\$ 134,000</u>	<u>\$ 134,000</u>	<u>\$ 135,232</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 465,000	\$ 465,000	\$ 462,610
Total taxes	465,000	465,000	462,610
LICENSES AND PERMITS			
Animal control licenses	187,400	187,400	200,205
Septic permits and licenses	23,300	23,300	15,525
Well permits	9,000	9,000	5,940
Restaurant permits	133,000	133,000	140,153
Septic inspections	7,500	7,500	3,220
Well inspections	8,500	8,500	4,733
Tanning booth inspections	2,300	2,300	2,050
Total licenses and permits	371,000	371,000	371,826
INTERGOVERNMENTAL REVENUE			
Medicare - home nursing	2,300,000	2,300,000	2,090,476
State aid - home nursing	40,000	40,000	15,023
State aid - family planning	40,000	40,000	95,450
State grant - FCM match	246,000	246,000	238,227
State grant - planning prepared	135,000	135,000	130,032
State grant - WIC	288,200	288,200	289,400
State aid - well child	40,000	40,000	57,944
State aid - immunizations	40,000	40,000	72,340
State grant - basic health	145,500	145,500	195,903
State grant - vision and hearing	21,100	21,100	19,834
State grant - vector prevention	1,000	1,000	2,000
State grant - Title X - family planning	184,900	184,900	226,440
State grant - case management	259,500	259,500	258,845
State grant - adolescent health	15,000	15,000	43,931
State grant - AIDS	63,500	63,500	64,250
State grant - tobacco	30,600	30,600	30,038
State grant - HIV case management	48,800	48,800	73,541
State grant - STD prevention	-	-	10,000
Total intergovernmental revenue	3,899,100	3,899,100	3,913,674

(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, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 44,000	\$ 44,000	\$ 39,205
Blood lead testing	3,100	3,100	3,756
Private pay - home nursing	275,000	275,000	306,238
Private pay - TB	21,000	21,000	19,606
Employee wellness	30,000	30,000	34,099
School physicals	22,000	22,000	3,449
Family planning	105,000	105,000	52,032
Well child clinic	2,500	2,500	1,990
Immunizations	105,000	105,000	103,049
Flu shots	104,000	104,000	99,835
First impressions	7,700	7,700	6,884
	<hr/>		
Total charges for services	719,300	719,300	670,143
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INVESTMENT INCOME	55,000	55,000	39,475
	<hr/>		
MISCELLANEOUS			
Donations	9,500	9,500	17,108
Building rentals	600	600	600
Other	2,000	2,000	8,133
	<hr/>		
Total miscellaneous	12,100	12,100	25,841
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TOTAL REVENUES	\$ 5,521,500	\$ 5,521,500	\$ 5,483,569
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 3,400,100	\$ 3,400,100	\$ 3,203,662
Overtime	47,000	47,000	45,039
On call	22,800	22,800	21,416
Examination fees	500	500	548
Health benefits	588,100	588,100	441,575
Life insurance	10,000	10,000	9,498
FICA	265,400	265,400	244,126
IMRF	271,500	271,500	259,231
Unemployment tax	17,200	17,200	9,184
Paid hours off contingency	20,000	20,000	68,495
Deferred compensation	5,500	5,500	5,408
Total salaries and benefits	4,648,100	4,648,100	4,308,182
Capital improvements			
Community Outreach Building	500,000	-	-
Special projects	50,000	50,000	-
Office furniture and equipment	30,000	30,000	29,360
Other equipment	4,000	4,000	6,613
Vehicles	20,000	20,000	11,556
Total capital improvements	604,000	104,000	47,529
Commodities and services			
Travel	100,000	100,000	95,760
School of instruction	1,000	1,000	500
Public notices	4,000	4,000	1,970
Memberships	9,200	9,200	8,407
Maintenance - software	45,700	45,700	53,699
Maintenance - vehicles	5,000	5,000	7,091
Maintenance - equipment	9,300	9,300	10,924
Maintenance - building	55,000	55,000	68,540
Postage	18,000	18,000	13,516
Telephone	69,400	69,400	61,325
Utilities	125,000	125,000	102,232
Commercial services	62,000	62,000	59,977
Participant expenses	-	-	889
Rental of space	88,300	88,300	86,473
Rental of equipment	2,400	2,400	2,267
Professional services	559,600	554,600	494,436

(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, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 20,000	\$ 20,000	\$ 13,003
Employee wellness	23,000	23,000	22,845
Water sample testing	1,200	1,200	837
In-house copies	5,500	5,500	7,105
Other commodities and services	3,000	3,000	2,825
	<hr/>		
Total commodities and services	1,206,600	1,201,600	1,114,621
	<hr/>		
Supplies and materials			
Supplies	38,000	38,000	41,110
Janitorial	6,700	6,700	9,623
Family planning supplies	70,000	70,000	68,906
Clinic supplies	25,000	25,000	18,139
Vaccines	95,000	95,000	82,368
Home nursing supplies	84,500	84,500	60,687
TB supplies	6,000	6,000	5,457
Animal control supplies	2,500	2,500	3,129
Periodicals and subscriptions	4,000	4,000	6,057
Educational supplies	6,000	6,000	15,686
Fuels and lubricants	17,000	17,000	20,740
Clothing	3,000	3,000	1,012
	<hr/>		
Total supplies and materials	357,700	357,700	332,914
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TOTAL EXPENDITURES	\$ 6,816,400	\$ 6,311,400	\$ 5,803,246
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 125,000	\$ 125,000	\$ 106,442
Miscellaneous revenue	-	-	5,890
Total revenues	125,000	125,000	112,332
EXPENDITURES			
Debt service			
Interest	75,000	75,000	75,000
Capital outlay			
Community outreach building	4,355,000	4,355,000	3,961,576
Office furniture and equipment	410,000	410,000	313,398
Specialized equipment	150,000	150,000	123,172
Storage systems	200,000	200,000	-
Emergency power systems	60,000	60,000	62,233
Construction contingency	42,000	42,000	-
Evidence room	50,000	50,000	-
Professional services	100,000	100,000	75,743
Commercial services	-	-	5,050
Total expenditures	5,442,000	5,442,000	4,616,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,317,000)	(5,317,000)	(4,503,840)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	50,000	50,000	103,300
Documentation storage	50,000	50,000	50,000
Veteran's assistance	150,000	150,000	150,000
Public building maintenance	175,000	175,000	175,000
Health	500,000	500,000	500,000
Special projects	-	-	59,000
County farm	-	-	259,139
GIS development	-	-	13,363
Total other financing sources (uses)	925,000	925,000	1,309,802
NET CHANGE IN FUND BALANCE	\$ (4,392,000)	\$ (4,392,000)	(3,194,038)
FUND BALANCE, JANUARY 1, 2008			2,090,434
FUND BALANCE (DEFICIT), DECEMBER 31, 2008			\$ (1,103,604)

(See independent auditor's report.)



**NON-MAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2008

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 20,767,121	\$ 8,468,717	\$ 200,000	\$ 29,435,838
Receivables				
Property taxes	9,525,000	-	-	9,525,000
Accounts	343,553	426,622	-	770,175
Accrued interest	90,051	40,378	-	130,429
Other	194	-	-	194
Prepaid items	113,728	102,375	-	216,103
Due from other funds	45,880	91,279	-	137,159
Advances to other funds	-	1,550,000	-	1,550,000
Restricted assets				
Cash and investments	75,724	-	-	75,724
TOTAL ASSETS	\$ 30,961,251	\$ 10,679,371	\$ 200,000	\$ 41,840,622
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 643,689	\$ 44,917	\$ -	\$ 688,606
Retainage payable	7,666	-	-	7,666
Accrued payroll	81,036	-	-	81,036
Deferred property taxes	9,525,000	-	-	9,525,000
Other deferred revenues	24,481	-	-	24,481
Due to other funds	83,900	137,159	-	221,059
Advances from other funds	-	1,480,432	-	1,480,432
Total liabilities	10,365,772	1,662,508	-	12,028,280
FUND BALANCES				
Reserved for prepaid items	113,728	102,375	-	216,103
Reserved for long-term receivables	194	1,550,000	-	1,550,194
Reserved for debt service	75,724	-	-	75,724
Reserved for retirement	2,077,112	-	-	2,077,112
Reserved for cash flow	101,357	-	-	101,357
Reserved for community foundation	13,502	-	-	13,502
Reserved for land cash	9,988	-	-	9,988
Reserved for wetland mitigation	139,884	-	-	139,884
Reserved for specific purpose	36,728	-	-	36,728
Reserved for working cash	-	-	200,000	200,000
Reserved for highways and streets	8,024,721	-	-	8,024,721
Reserved for health and welfare	2,727,487	-	-	2,727,487
Unreserved				
Undesignated	7,275,054	7,364,488	-	14,639,542
Total fund balances	20,595,479	9,016,863	200,000	29,812,342
TOTAL LIABILITIES AND FUND BALANCES	\$ 30,961,251	\$ 10,679,371	\$ 200,000	\$ 41,840,622

(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, 2008

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 8,955,509	\$ 1,168,362	\$ -	\$ 10,123,871
Licenses and permits	106,977	-	-	106,977
Intergovernmental	3,336,111	375,803	-	3,711,914
Charges for services	2,035,487	29,778	-	2,065,265
Fines and forfeits	60,590	-	-	60,590
Investment income	520,573	340,705	4,080	865,358
Miscellaneous	174,153	8,391	-	182,544
Total revenues	15,189,400	1,923,039	4,080	17,116,519
EXPENDITURES				
Current				
General government	1,102,249	-	-	1,102,249
Public safety	1,096,594	-	-	1,096,594
Highways and streets	4,795,833	-	-	4,795,833
Health and welfare	2,829,152	-	-	2,829,152
Culture and recreation	604,508	-	-	604,508
Debt service				
Interest and fiscal charges	240,595	67,901	-	308,496
Capital outlay	-	718,821	-	718,821
Total expenditures	10,668,931	786,722	-	11,455,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,520,469	1,136,317	4,080	5,660,866
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	6,050	-	6,050
Transfers in	875,294	1,859,000	-	2,734,294
Transfers (out)	(798,823)	(1,462,139)	(4,080)	(2,265,042)
Total other financing sources (uses)	76,471	402,911	(4,080)	475,302
NET CHANGE IN FUND BALANCES	4,596,940	1,539,228	-	6,136,168
FUND BALANCES, JANUARY 1, 2008	15,998,539	7,477,635	200,000	23,676,174
FUND BALANCES, DECEMBER 31, 2008	\$ 20,595,479	\$ 9,016,863	\$ 200,000	\$ 29,812,342

(See independent auditor's report.)



SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT GROUP

- **Retirement Fund** - to account for the resources and expenditures associated with providing disability and pension benefits under Social Security and the State of Illinois Municipal Retirement Fund for County employees.
- **Public Building Administration Fund** - to account for revenues and expenditures associated with the administration of the County buildings and the associated lease agreement. Financing is provided by an annual property tax levy
- **Public Building Maintenance Fund** - to account for the revenues and expenditures associated with the maintenance of County buildings.
- **Micrographics Fund** - to account for revenues and expenditures 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 revenue and 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.
- **GIS Development** - to account for revenues and expenditures associated with the development and maintenance of both a geographically-based information system (GIS) and an in-house property tax system. Financing is provided by allocation from a recording fee that is charged for each document recorded and a portion of the City of DeKalb's Tax Increment Financing dollars.
- **History Room Fund** - to account for revenues and expenditures associated with providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.

PUBLIC SAFETY GROUP

- **Child Support Fund** - to account for revenues and expenditures associated with 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 and expenditures associated with providing a library for the judges and attorneys in DeKalb County. Financing is provided by a filing fee assessed on legal documents filed with the Circuit Clerk.
- **Court Automation Fund** - to account for revenues and expenditures associated with 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.



SPECIAL REVENUE (CONT'D.)

- **Drug Prosecution Fund-** to account for revenues and expenditures associated with programs within the State's Attorney's Office for the handling of drug related cases. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund -** to account for revenues and expenditures associated with 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 and expenditures associated with providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Drug Court Fund -** to account for revenues and expenditures associated with the programs and management of the drug court. Financing is provided by a Drug Court Fee that is paid by defendants on a judgment of guilty or a grant of supervision under the Unified Code of Corrections.
- **Probation Services Fund -** to account for revenues and expenditures associated with managing the County's probation services. Financing is provided when the Court assesses a fee on a probationer.
- **Law Enforcement Projects -** to account for revenues and expenditures associated with the Sheriff's Department special projects. Financing is provided from DUI fines, forfeits, and other Sheriff specific grants, including grants written and received by the Narcotics Task Force and the Major Crime Task Force
- **Children's Waiting Room -** to account for revenues and expenditures associated with the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.

HIGHWAYS AND STREETS GROUP

- **Highway Fund -** to account for revenues and expenditures for the administration, building, and maintenance of County roads
- **Engineering Fund -** to account for revenues and expenditures of providing engineering services for the County's and Township's roads and bridges. Financing is provided by a fee assessed for engineering services.
- **Aid to Bridges Fund -** to account for revenues and expenditures associated with the building and maintenance of bridges in DeKalb County. Financing is provided by an annual property tax levy, state aid, and contributions from the townships.
- **County Motor Fuel Tax Fund -** to account for the activities involved with the maintenance and construction of roads in DeKalb County. Financing is provided by the County's share of State gasoline taxes.



SPECIAL REVENUES (CONT'D.)

- **Federal Highway Matching Tax Fund - to account for activities associated with highway construction projects. Financing is provided by an annual property tax levy which must be matched by County, State, or Federal monies in order to be utilized.**

HEALTH AND WELFARE GROUP

- **Community Mental Health Fund - to account for revenues and expenditures associated with providing mental health services to the citizens of DeKalb County. Financing is provided by an annual property tax levy and State aid.**
- **Community Services Revolving Loan Fund - to account for revenues and expenditures associated with the Community Services Department which helps start new businesses in the County. Funding is provided entirely by Federal grants.**
- **Community Services Fund - to account for revenues and expenditures of the Community Services Department which provides various types of assistance to low income citizens. Funding is provided entirely by State and Federal grants.**
- **Senior Services Fund - to account for revenues from a specific tax levy restricted for providing Senior Services in the County**
- **Veteran's Assistance Commission Fund - to account for revenues and expenditures associated with providing low-income veterans in DeKalb County with various types of assistance. Funding is provided by a specific tax levy restricted to helping veterans.**
- **Solid Waste Program Fund - to account for revenues and expenditures associated with providing education to the citizens of DeKalb County regarding recycling, re-using products, or reducing waste generally. Financing is provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County.**

CULTURE AND RECREATION

- **Forest Preserve District Fund - to account for revenues and expenditures associated with providing recreational services, including park maintenance, for the citizens of DeKalb County. Financing is provided by an annual property tax levy.**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 ALL FUNDS

December 31, 2008

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 4,827,729	\$ 2,621,193	\$ 8,551,985	\$ 3,085,508	\$ 1,680,706	\$ 20,767,121
Receivables						
Property taxes	650,000	-	4,000,000	3,375,000	1,500,000	9,525,000
Accounts	724	144,605	157,423	26,264	14,537	343,553
Accrued interest	20,833	5,405	41,081	16,699	6,033	90,051
Other	-	-	-	194	-	194
Prepaid items	540	2,497	104,138	3,269	3,284	113,728
Due from other funds	45,880	-	-	-	-	45,880
Restricted assets						
Cash and investments	75,724	-	-	-	-	75,724
TOTAL ASSETS	\$ 5,621,430	\$ 2,773,700	\$ 12,854,627	\$ 6,506,934	\$ 3,204,560	\$ 30,961,251

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 77,454	\$ 50,657	\$ 355,324	\$ 143,928	\$ 16,326	\$ 643,689
Retainage payable	7,666.00	-	-	-	-	7,666
Accrued payroll	1,425	11,991	50,661	10,319	6,640	81,036
Deferred property taxes	650,000	-	4,000,000	3,375,000	1,500,000	9,525,000
Other deferred revenues	-	16,502	-	7,979	-	24,481
Due to other funds	-	-	-	83,900	-	83,900
Total liabilities	736,545	79,150	4,405,985	3,621,126	1,522,966	10,365,772
FUND BALANCES						
Reserved for prepaid items	540	2,497	104,138	3,269	3,284	113,728
Reserved for loan receivable	-	-	-	194	-	194
Reserved for debt service	75,724	-	-	-	-	75,724
Reserved for retirement	2,053,404	-	-	-	23,708	2,077,112
Reserved for cash flow	-	-	-	-	101,357	101,357
Reserved for community foundation	-	-	-	-	13,502	13,502
Reserved for land cash	-	-	-	-	9,988	9,988
Reserved for wetland mitigation	-	-	-	-	139,884	139,884
Reserved for specific purpose	-	-	-	-	36,728	36,728
Reserved for highways and streets	-	-	8,024,721	-	-	8,024,721
Reserved for health and welfare	-	-	-	2,727,487	-	2,727,487
Unreserved	2,755,217	2,692,053	319,783	154,858	1,353,143	7,275,054
Total fund balances	4,884,885	2,694,550	8,448,642	2,885,808	1,681,594	20,595,479
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,621,430	\$ 2,773,700	\$ 12,854,627	\$ 6,506,934	\$ 3,204,560	\$ 30,961,251

* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 GENERAL GOVERNMENT GROUP

December 31, 2008

	Retirement	Public Building Administration	Public Building Maintenance	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
ASSETS								
Cash and investments	\$ 2,044,149	\$ 17,083	\$ 1,818,081	\$ 272,052	\$ 71,090	\$ 592,638	\$ 12,636	\$ 4,827,729
Receivables								
Property taxes	-	-	650,000	-	-	-	-	650,000
Accounts	-	-	-	724	-	-	-	724
Accrued interest	9,255	-	11,578	-	-	-	-	20,833
Prepaid items	-	-	-	540	-	-	-	540
Due from other funds	-	-	45,880	-	-	-	-	45,880
Restricted assets								
Cash and investments	-	-	75,724	-	-	-	-	75,724
TOTAL ASSETS	\$ 2,053,404	\$ 17,083	\$ 2,601,263	\$ 273,316	\$ 71,090	\$ 592,638	\$ 12,636	\$ 5,621,430
LIABILITIES AND FUND BALANCES								
LIABILITIES								
Accounts payable	\$ -	\$ 225	\$ 74,160	\$ 1,263	\$ -	\$ 1,672	\$ 134	\$ 77,454
Retainage payable	-	-	7,666	-	-	-	-	7,666
Accrued payroll	-	-	-	1,150	-	-	275	1,425
Deferred property taxes	-	-	650,000	-	-	-	-	650,000
Total liabilities	-	225	731,826	2,413	-	1,672	409	736,545
FUND BALANCES								
Reserved for prepaid items	-	-	-	540	-	-	-	540
Reserved for debt service	-	-	75,724	-	-	-	-	75,724
Reserved for retirement	2,053,404	-	-	-	-	-	-	2,053,404
Unreserved	-	16,858	1,793,713	270,363	71,090	590,966	12,227	2,755,217
Total fund balances	2,053,404	16,858	1,869,437	270,903	71,090	590,966	12,227	4,884,885
TOTAL LIABILITIES AND FUND BALANCES	\$ 2,053,404	\$ 17,083	\$ 2,601,263	\$ 273,316	\$ 71,090	\$ 592,638	\$ 12,636	\$ 5,621,430

(See independent auditor's report.)

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

December 31, 2008

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
ASSETS											
Cash and investments	\$ 19,774	\$ 170,724	\$ 532,048	\$ 4,660	\$ 172,894	\$ 526,807	\$ 242,006	\$ 755,914	\$ 185,014	\$ 11,352	\$ 2,621,193
Receivables											
Accounts	10,326	3,930	28,693	-	25,824	40,214	20,943	9,780	2,920	1,975	144,605
Interest	-	-	1,914	-	-	-	-	3,491	-	-	5,405
Prepaid items	1,065	-	148	-	-	982	302	-	-	-	2,497
TOTAL ASSETS	\$ 31,165	\$ 174,654	\$ 562,803	\$ 4,660	\$ 198,718	\$ 568,003	\$ 263,251	\$ 769,185	\$ 187,934	\$ 13,327	\$ 2,773,700
LIABILITIES AND FUND BALANCES											
LIABILITIES											
Accounts payable	\$ -	\$ 2,744	\$ 32,120	\$ 119	\$ 1,287	\$ 3,328	\$ 10,184	\$ 875	\$ -	\$ -	\$ 50,657
Accrued payroll	886	-	1,979	-	3,747	3,857	1,522	-	-	-	11,991
Deferred revenue	-	-	-	-	-	-	-	-	16,502	-	16,502
Total liabilities	886	2,744	34,099	119	5,034	7,185	11,706	875	16,502	-	79,150
FUND BALANCES											
Reserved for prepaid items	1,065	-	148	-	-	982	302	-	-	-	2,497
Unreserved	29,214	171,910	528,556	4,541	193,684	559,836	251,243	768,310	171,432	13,327	2,692,053
Total fund balances	30,279	171,910	528,704	4,541	193,684	560,818	251,545	768,310	171,432	13,327	2,694,550
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,165	\$ 174,654	\$ 562,803	\$ 4,660	\$ 198,718	\$ 568,003	\$ 263,251	\$ 769,185	\$ 187,934	\$ 13,327	\$ 2,773,700

(See independent auditor's report.)

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

December 31, 2008

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
ASSETS						
Cash and investments	\$ 2,470,907	\$ 324,202	\$ 1,331,521	\$ 2,552,152	\$ 1,873,203	\$ 8,551,985
Receivables						
Property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Accounts	29,964	48	71	127,260	80	157,423
Accrued interest	13,043	898	4,341	11,361	11,438	41,081
Prepaid items	102,006	1,067	1,065	-	-	104,138
TOTAL ASSETS	\$ 4,815,920	\$ 326,215	\$ 2,336,998	\$ 2,690,773	\$ 2,684,721	\$ 12,854,627
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 304,087	\$ 481	\$ 50,756	\$ -	\$ -	\$ 355,324
Accrued payroll	44,224	4,884	1,553	-	-	50,661
Deferred property taxes	2,200,000	-	1,000,000	-	800,000	4,000,000
Total liabilities	2,548,311	5,365	1,052,309	-	800,000	4,405,985
FUND BALANCES						
Reserved for prepaid items	102,006	1,067	1,065	-	-	104,138
Reserved for highways and streets	2,165,603	-	1,283,624	2,690,773	1,884,721	8,024,721
Unreserved	-	319,783	-	-	-	319,783
Total fund balances	2,267,609	320,850	1,284,689	2,690,773	1,884,721	8,448,642
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,815,920	\$ 326,215	\$ 2,336,998	\$ 2,690,773	\$ 2,684,721	\$ 12,854,627

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2008

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
ASSETS							
Cash and investments	\$ 2,211,246	\$ 17,027	\$ 43,840	\$ 476,443	\$ 85,529	\$ 251,423	\$ 3,085,508
Receivables							
Property taxes	2,200,000	-	-	525,000	-	650,000	3,375,000
Accounts	201	11	3	178	25,861	10	26,264
Accrued interest	13,726	-	-	1,688	-	1,285	16,699
Other	-	194	-	-	-	-	194
Prepaid items	540	-	1,091	-	8	1,630	3,269
TOTAL ASSETS	\$ 4,425,713	\$ 17,232	\$ 44,934	\$ 1,003,309	\$ 111,398	\$ 904,348	\$ 6,506,934
LIABILITIES AND FUND BALANCES							
LIABILITIES							
Accounts payable	\$ 83,142	\$ -	\$ 4,240	\$ 55,829	\$ 50	\$ 667	\$ 143,928
Accrued payroll	1,578	-	4,270	-	874	3,597	10,319
Deferred property taxes	2,200,000	-	-	525,000	-	650,000	3,375,000
Deferred revenue	-	-	7,979	-	-	-	7,979
Due to other funds	-	-	-	3,900	-	80,000	83,900
Total liabilities	2,284,720	-	16,489	584,729	924	734,264	3,621,126
FUND BALANCES							
Reserved for prepaid items	540	-	1,091	-	8	1,630	3,269
Reserved for loan receivable	-	194	-	-	-	-	194
Reserved for health and welfare	2,140,453	-	-	418,580	-	168,454	2,727,487
Unreserved	-	17,038	27,354	-	110,466	-	154,858
Total fund balances	2,140,993	17,232	28,445	418,580	110,474	170,084	2,885,808
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,425,713	\$ 17,232	\$ 44,934	\$ 1,003,309	\$ 111,398	\$ 904,348	\$ 6,506,934

(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, 2008

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
REVENUES						
Taxes	\$ 600,815	\$ -	\$ 3,740,261	\$ 3,183,570	\$ 1,430,863	\$ 8,955,509
Licenses and permits	-	-	-	106,977	-	106,977
Intergovernmental	-	49,690	2,641,279	263,742	381,400	3,336,111
Charges for services	676,049	1,305,438	-	-	54,000	2,035,487
Fines and forfeits	-	60,590	-	-	-	60,590
Investment income	147,248	66,582	213,529	71,416	21,798	520,573
Miscellaneous	97,818	1,767	2,714	3,022	68,832	174,153
Total revenues	1,521,930	1,484,067	6,597,783	3,628,727	1,956,893	15,189,400
EXPENDITURES						
Current						
General government	1,102,249	-	-	-	-	1,102,249
Public safety	44,096	1,052,498	-	-	-	1,096,594
Highways and streets	45,891	-	4,749,942	-	-	4,795,833
Health and welfare	6,271	-	-	2,822,881	-	2,829,152
Culture and recreation	-	-	-	-	604,508	604,508
Debt service						
Interest and fiscal charges	240,595	-	-	-	-	240,595
Total expenditures	1,439,102	1,052,498	4,749,942	2,822,881	604,508	10,668,931
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	82,828	431,569	1,847,841	805,846	1,352,385	4,520,469

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
OTHER FINANCING SOURCES (USES)						
Transfers in	\$ 548,000	\$ -	\$ 321,294	\$ 6,000	\$ -	\$ 875,294
Transfers (out)	(188,363)	(59,000)	(321,294)	(230,166)	-	(798,823)
Total other financing sources (uses)	359,637	(59,000)	-	(224,166)	-	76,471
NET CHANGE IN FUND BALANCES	442,465	372,569	1,847,841	581,680	1,352,385	4,596,940
FUND BALANCES, JANUARY 1, 2008	4,442,420	2,321,981	6,600,801	2,304,128	329,209	15,998,539
FUND BALANCES, DECEMBER 31, 2008	\$ 4,884,885	\$ 2,694,550	\$ 8,448,642	\$ 2,885,808	\$ 1,681,594	\$ 20,595,479

* Aggregate - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
GENERAL GOVERNMENT GROUP

For the Year Ended December 31, 2008

	Retirement	Public Building Administration	Public Building Maintenance	Micrographics	Tax Sale Automation	GIS Development	History Room	Totals
REVENUES								
Taxes	\$ -	\$ -	\$ 600,815	\$ -	\$ -	\$ -	\$ -	\$ 600,815
Charges for services	-	25,000	485,065	148,437	10,820	6,727	-	676,049
Investment income	64,574	532	59,990	2,612	1,862	17,195	483	147,248
Miscellaneous	-	-	59,412	-	-	32,000	6,406	97,818
Total revenues	64,574	25,532	1,205,282	151,049	12,682	55,922	6,889	1,521,930
EXPENDITURES								
Current								
General government								
Salaries and benefits	14,536	34,651	-	54,813	-	-	9,812	113,812
Capital improvements	-	1,276	-	24,109	-	174	4,200	29,759
Commodities and services	-	12,085	849,066	71,664	-	1,000	1,018	934,833
Supplies and materials	-	866	-	19,322	-	2,389	1,268	23,845
Public safety								
Salaries and benefits	44,096	-	-	-	-	-	-	44,096
Health and welfare								
Salaries and benefits	45,891	-	-	-	-	-	-	45,891
Highways and streets								
Salaries and benefits	6,271	-	-	-	-	-	-	6,271
Debt service								
Interest and fiscal charges	-	-	240,595	-	-	-	-	240,595
Total expenditures	110,794	48,878	1,089,661	169,908	-	3,563	16,298	1,439,102
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(46,220)	(23,346)	115,621	(18,859)	12,682	52,359	(9,409)	82,828
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	535,000	-	-	-	13,000	548,000
Transfers (out)	-	-	(175,000)	-	-	(13,363)	-	(188,363)
Total other financing sources (uses)	-	-	360,000	-	-	(13,363)	13,000	359,637
NET CHANGE IN FUND BALANCES	(46,220)	(23,346)	475,621	(18,859)	12,682	38,996	3,591	442,465
FUND BALANCES, JANUARY 1, 2008	2,099,624	40,204	1,393,816	289,762	58,408	551,970	8,636	4,442,420
FUND BALANCES, DECEMBER 31, 2008	\$ 2,053,404	\$ 16,858	\$ 1,869,437	\$ 270,903	\$ 71,090	\$ 590,966	\$ 12,227	\$ 4,884,885

(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, 2008

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Totals
REVENUES											
Intergovernmental	\$ 20,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,151	\$ -	\$ 15,802	\$ -	\$ 49,690
Charges for services	12,473	37,130	296,374	1,344	268,934	417,190	165,762	106,231	-	-	1,305,438
Fines and forfeits	-	-	-	-	-	-	-	-	41,915	18,675	60,590
Investment income	201	4,702	11,345	172	1,450	14,192	6,629	22,771	4,812	308	66,582
Miscellaneous	-	-	-	-	-	-	-	-	1,767	-	1,767
Total revenues	33,411	41,832	307,719	1,516	270,384	431,382	185,542	129,002	64,296	18,983	1,484,067
EXPENDITURES											
Public safety											
Salaries and benefits	27,925	-	114,078	-	120,805	270,807	77,052	1,620	-	-	612,287
Capital improvements	-	-	76,568	-	3,430	20,879	1,669	11,860	20,422	-	134,828
Commodities and services	3,480	3,900	76,088	3,920	16,497	24,298	63,189	71,189	1,481	18,000	282,042
Supplies and materials	-	14,078	(440)	-	1,796	116	2,648	5,143	-	-	23,341
Total expenditures	31,405	17,978	266,294	3,920	142,528	316,100	144,558	89,812	21,903	18,000	1,052,498
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,006	23,854	41,425	(2,404)	127,856	115,282	40,984	39,190	42,393	983	431,569
OTHER FINANCING SOURCES (USES)											
Transfers (out)	-	-	-	-	(50,000)	-	-	(9,000)	-	-	(59,000)
Total other financing sources (uses)	-	-	-	-	(50,000)	-	-	(9,000)	-	-	(59,000)
NET CHANGE IN FUND BALANCES	2,006	23,854	41,425	(2,404)	77,856	115,282	40,984	30,190	42,393	983	372,569
FUND BALANCES, JANUARY 1, 2008	28,273	148,056	487,279	6,945	115,828	445,536	210,561	738,120	129,039	12,344	2,321,981
FUND BALANCES, DECEMBER 31, 2008	\$ 30,279	\$ 171,910	\$ 528,704	\$ 4,541	\$ 193,684	\$ 560,818	\$ 251,545	\$ 768,310	\$ 171,432	\$ 13,327	\$ 2,694,550

(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, 2008

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
REVENUES						
Taxes	\$ 1,989,617	\$ -	\$ 755,932	\$ -	\$ 994,712	\$ 3,740,261
Intergovernmental	656,817	176,729	212,376	1,595,357	-	2,641,279
Investment income	55,793	6,222	36,052	70,236	45,226	213,529
Miscellaneous	114	2,600	-	-	-	2,714
Total revenues	2,702,341	185,551	1,004,360	1,665,593	1,039,938	6,597,783
EXPENDITURES						
Highways and streets						
Salaries and benefits	945,045	209,853	83,151	496,195	-	1,734,244
Capital improvements	219,749	1,390	640,937	288,859	256,542	1,407,477
Commodities and services	342,684	922	274,662	-	-	618,268
Supplies and materials	987,227	2,726	-	-	-	989,953
Total expenditures	2,494,705	214,891	998,750	785,054	256,542	4,749,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	207,636	(29,340)	5,610	880,539	783,396	1,847,841
OTHER FINANCING SOURCES (USES)						
Transfers in	275,000	46,294	-	-	-	321,294
Transfers (out)	-	-	-	(275,000)	(46,294)	(321,294)
Total other financing sources (uses)	275,000	46,294	-	(275,000)	(46,294)	-
NET CHANGE IN FUND BALANCES	482,636	16,954	5,610	605,539	737,102	1,847,841
FUND BALANCES, JANUARY 1, 2008	1,784,973	303,896	1,279,079	2,085,234	1,147,619	6,600,801
FUND BALANCES, DECEMBER 31, 2008	\$ 2,267,609	\$ 320,850	\$ 1,284,689	\$ 2,690,773	\$ 1,884,721	\$ 8,448,642

(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, 2008

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Veteran's Assistance	Totals
REVENUES							
Taxes	\$ 2,093,847	\$ -	\$ -	\$ 492,685	\$ -	\$ 597,038	\$ 3,183,570
Licenses and permits	-	-	-	-	106,977	-	106,977
Intergovernmental	-	-	263,742	-	-	-	263,742
Investment income	57,802	154	34	9,957	922	2,547	71,416
Miscellaneous	150	-	1,180	-	-	1,692	3,022
Total revenues	2,151,799	154	264,956	502,642	107,899	601,277	3,628,727
EXPENDITURES							
Health and welfare							
Salaries and benefits	112,673	-	185,063	-	34,661	123,372	455,769
Capital improvements	1,128	-	-	-	-	25,864	26,992
Commodities and services	1,718,789	-	73,572	421,101	41,102	77,034	2,331,598
Supplies and materials	2,301	-	1,313	-	-	4,908	8,522
Total expenditures	1,834,891	-	259,948	421,101	75,763	231,178	2,822,881
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	316,908	154	5,008	81,541	32,136	370,099	805,846
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	6,000	-	-	-	6,000
Transfers (out)	(37,194)	-	-	(32,472)	(10,500)	(150,000)	(230,166)
Total other financing sources (uses)	(37,194)	-	6,000	(32,472)	(10,500)	(150,000)	(224,166)
NET CHANGE IN FUND BALANCES	279,714	154	11,008	49,069	21,636	220,099	581,680
FUND BALANCES (DEFICIT), JANUARY 1, 2008	1,861,279	17,078	17,437	369,511	88,838	(50,015)	2,304,128
FUND BALANCES, DECEMBER 31, 2008	\$ 2,140,993	\$ 17,232	\$ 28,445	\$ 418,580	\$ 110,474	\$ 170,084	\$ 2,885,808

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100,000	\$ 100,000	\$ 64,574
Total revenues	100,000	100,000	64,574
EXPENDITURES			
General government			
Salaries and benefits	50,000	50,000	14,536
Public safety			
Salaries and benefits	50,000	50,000	44,096
Health and welfare			
Salaries and benefits	50,000	50,000	45,891
Highways and streets			
Salaries and benefits	50,000	50,000	6,271
Total expenditures	200,000	200,000	110,794
NET CHANGE IN FUND BALANCE	\$ (100,000)	\$ (100,000)	(46,220)
FUND BALANCE, JANUARY 1, 2008			2,099,624
FUND BALANCE, DECEMBER 31, 2008			\$ 2,053,404

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	2,000	2,000	532
Total revenues	27,000	27,000	25,532
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	30,000	30,000	31,345
Part-time	3,000	3,000	24
Overtime	300	300	43
Social security	2,500	2,500	2,400
Illinois municipal retirement	500	500	412
Unemployment insurance	300	300	127
Workers' compensation	400	400	300
Total salaries and benefits	37,000	37,000	34,651
Capital improvements			
Computer equipment	2,000	2,000	1,276
Miscellaneous	1,100	1,100	-
Total capital improvements	3,100	3,100	1,276
Commodities and services			
Schools of instruction	500	500	-
Travel	1,500	1,500	887
Mileage	300	300	-
Meetings	300	300	240
Public notices	200	200	-
Maintenance	1,000	1,000	-
Telephone	2,000	2,000	1,709
Professional fees	8,000	8,000	8,404
Commercial services	500	500	495
Surety bonds	500	500	350
Total commodities and services	14,800	14,800	12,085

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Current (Continued)			
General government (Continued)			
Supplies			
Supplies	\$ 1,000	\$ 1,000	\$ 755
Postage	100	100	111
Total supplies	<u>1,100</u>	<u>1,100</u>	<u>866</u>
Total expenditures	<u>56,000</u>	<u>56,000</u>	<u>48,878</u>
NET CHANGE IN FUND BALANCE	<u>\$ (29,000)</u>	<u>\$ (29,000)</u>	(23,346)
FUND BALANCE, JANUARY 1, 2008			<u>40,204</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 16,858</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 600,000	\$ 600,000	\$ 600,815
Charges for services			
Reimbursement from other governments	930,000	930,000	485,065
Investment income	32,000	32,000	59,990
Miscellaneous income	52,500	52,500	59,412
	<hr/>		
Total revenues	1,614,500	1,614,500	1,205,282
<hr/>			
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	639,000	639,000	459,511
Rent	-	-	9,405
Renewal and replacement program	350,000	350,000	350,000
Emergency services	30,000	30,000	30,000
Other	-	-	150
Debt service			
Principal, interest and fiscal charges	250,000	250,000	240,595
	<hr/>		
Total expenditures	1,269,000	1,269,000	1,089,661
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	345,500	345,500	115,621
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	535,000
Transfers (out)	(175,000)	(175,000)	(175,000)
	<hr/>		
Total other financing sources (uses)	-	-	360,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 345,500	\$ 345,500	475,621
<hr/>			
FUND BALANCE, JANUARY 1, 2008			1,393,816
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 1,869,437
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
PUBLIC BUILDING MAINTENANCE FUND BY SUBFUND

For the Year Ended December 31, 2008

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
REVENUES					
Taxes					
Property taxes	\$ 600,815	\$ -	\$ -	\$ -	\$ 600,815
Charges for services					
Reimbursement from other governments	135,065	-	350,000	-	485,065
Investment income	12,079	3,819	44,092	-	59,990
Miscellaneous income					
Land rentals	52,500	-	-	-	52,500
Other miscellaneous	-	6,912	-	-	6,912
Total revenues	800,459	10,731	394,092	-	1,205,282
EXPENDITURES					
General government					
Commodities and services					
Building maintenance	-	-	453,261	6,250	459,511
Rent	9,405	-	-	-	9,405
Renewal and replacement program	350,000	-	-	-	350,000
Emergency services	30,000	-	-	-	30,000
Other	-	150	-	-	150
Debt service					
Interest and fiscal charges	240,595	-	-	-	240,595
Total expenditures	630,000	150	453,261	6,250	1,089,661
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	170,459	10,581	(59,169)	(6,250)	115,621
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	535,000	-	535,000
Transfers (out)	(175,000)	(6,250)	-	6,250	(175,000)
Total other financing sources (uses)	(175,000)	(6,250)	535,000	6,250	360,000
NET CHANGE IN FUND BALANCE	(4,541)	4,331	475,831	-	475,621
FUND BALANCE, JANUARY 1, 2008	310,269	71,624	1,011,923	-	1,393,816
FUND BALANCE, DECEMBER 31, 2008	\$ 305,728	\$ 75,955	\$ 1,487,754	\$ -	\$ 1,869,437

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
County Clerk computer fee	\$ 15,000	\$ 15,000	\$ 16,162
Recorder computer fee	100,000	100,000	78,265
Micro document copies	30,000	30,000	20,869
Microfilm contracts	40,000	40,000	33,141
Investment income	3,000	3,000	2,612
Miscellaneous income	6,000	6,000	-
Total revenues	194,000	194,000	151,049
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	50,000	50,000	37,303
Part-time	10,000	10,000	-
Overtime	5,000	5,000	3,547
FICA	5,000	5,000	3,203
IMRF	5,000	5,000	3,450
Longevity pay	1,000	1,000	173
Health insurance	15,000	15,000	6,660
Life insurance	500	500	277
Unemployment insurance	1,500	1,500	200
Total salaries and benefits	93,000	93,000	54,813
Capital improvements			
Office furniture and equipment	3,000	3,000	-
Computer equipment	17,000	17,000	20,168
Specialized equipment	20,000	20,000	3,941
Total capital improvements	40,000	40,000	24,109
Commodities and services			
School of instruction	400	400	352
Maintenance - equipment	23,000	23,000	27,034
Maintenance - software	42,000	42,000	19,981
Commercial services	16,000	16,000	15,197
Professional services	10,000	10,000	9,100
Data processing services	1,500	1,500	-
Total commodities and services	92,900	92,900	71,664

(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, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 15,000	\$ 15,000	\$ 19,322
Total expenditures	<u>240,900</u>	<u>240,900</u>	<u>169,908</u>
NET CHANGE IN FUND BALANCE	<u>\$ (46,900)</u>	<u>\$ (46,900)</u>	(18,859)
FUND BALANCE, JANUARY 1, 2008			<u>289,762</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 270,903</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 4,200	\$ 4,200	\$ 10,820
Investment income	-	-	1,862
Total revenues	4,200	4,200	12,682
EXPENDITURES			
General government			
None	1,000	1,000	-
Total expenditures	1,000	1,000	-
NET CHANGE IN FUND BALANCE	\$ 3,200	\$ 3,200	12,682
FUND BALANCE, JANUARY 1, 2008			<u>58,408</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 71,090</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 10,000	\$ 10,000	\$ 6,727
Investment income	-	-	17,195
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
Total revenues	42,000	42,000	55,922
EXPENDITURES			
General government			
Salaries and benefits	34,000	34,000	-
Capital improvements	24,000	10,000	174
Commodities and services	57,400	57,400	1,000
Supplies and materials	4,500	4,500	2,389
Total expenditures	119,900	105,900	3,563
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(77,900)	(63,900)	52,359
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(14,000)	(13,363)
Total other financing sources (uses)	-	(14,000)	(13,363)
NET CHANGE IN FUND BALANCE	\$ (77,900)	\$ (77,900)	38,996
FUND BALANCE, JANUARY 1, 2008			551,970
FUND BALANCE, DECEMBER 31, 2008			\$ 590,966

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GIS DEVELOPMENT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Salaries and benefits			
Part-time	\$ 30,000	\$ 30,000	\$ -
Overtime	1,000	1,000	-
FICA	2,700	2,700	-
Unemployment insurance	300	300	-
Total salaries and benefits	34,000	34,000	-
Capital improvements			
Community Outreach Building	14,000	-	-
Computer equipment	10,000	10,000	174
Total capital improvements	24,000	10,000	174
Commodities and services			
Travel	1,400	1,400	508
Schools of instruction	5,000	5,000	-
Professional services	30,000	30,000	85
Software acquisition	14,000	14,000	-
Communications net	5,000	5,000	407
Telephone and data	2,000	2,000	-
Total commodities and services	57,400	57,400	1,000
Supplies and materials			
Technical supplies	1,500	1,500	18
Mapping supplies	1,000	1,000	2,371
Fuel	2,000	2,000	-
Total supplies and materials	4,500	4,500	2,389
TOTAL EXPENDITURES	\$ 119,900	\$ 105,900	\$ 3,563

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 483
Miscellaneous			
Donations	6,000	6,000	6,406
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>6,889</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	9,100	9,100	9,027
FICA	700	700	694
Unemployment insurance	200	200	91
Total salaries and benefits	<u>10,000</u>	<u>10,000</u>	<u>9,812</u>
Capital improvements			
Office furniture and equipment	1,000	2,200	2,200
Computer equipment	2,000	2,000	2,000
Total capital improvements	<u>3,000</u>	<u>4,200</u>	<u>4,200</u>
Commodities and services			
Maintenance - equipment	600	600	318
Commercial service	2,000	2,000	370
Postage	400	400	330
Total commodities and services	<u>3,000</u>	<u>3,000</u>	<u>1,018</u>
Supplies and materials			
Supplies	3,000	1,800	1,268
Total expenditures	<u>19,000</u>	<u>19,000</u>	<u>16,298</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(13,000)</u>	<u>(13,000)</u>	<u>(9,409)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	13,000	13,000	13,000
Total other financing sources (uses)	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	3,591
FUND BALANCE, JANUARY 1, 2008			<u>8,636</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 12,227</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 15,000	\$ 15,000	\$ 20,737
Charges for services			
Financial services	25,000	25,000	12,473
Investment income	500	500	201
Total revenues	<u>40,500</u>	<u>40,500</u>	<u>33,411</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	30,000	30,000	10,084
Longevity pay	1,000	1,000	1,092
FICA	3,000	3,000	2,052
IMRF	3,000	3,000	2,518
Health benefits	15,000	15,000	11,928
Life insurance	500	500	151
Unemployment insurance	500	500	100
Total salaries and benefits	<u>53,000</u>	<u>53,000</u>	<u>27,925</u>
Commodities and services			
Maintenance - equipment	4,000	4,000	3,480
Data processing	2,500	2,500	-
Total commodities and services	<u>6,500</u>	<u>6,500</u>	<u>3,480</u>
Supplies and materials			
Other	500	500	-
Total supplies and materials	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>	<u>31,405</u>
NET CHANGE IN FUND BALANCE	<u>\$ (19,500)</u>	<u>\$ (19,500)</u>	2,006
FUND BALANCE, JANUARY 1, 2008			<u>28,273</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 30,279</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 37,130
Investment income	-	-	4,702
	<hr/>		
Total revenues	36,000	36,000	41,832
	<hr/>		
EXPENDITURES			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	4,000	4,000	-
	<hr/>		
Total capital improvements	5,000	5,000	-
	<hr/>		
Commodities and services			
Rent	5,000	5,000	3,900
	<hr/>		
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	30,000	30,000	14,078
	<hr/>		
Total supplies and materials	30,500	30,500	14,078
	<hr/>		
Total expenditures	40,500	40,500	17,978
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (4,500)</u>	<u>\$ (4,500)</u>	23,854
FUND BALANCE, JANUARY 1, 2008			<u>148,056</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 171,910</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 310,000	\$ 310,000	\$ 285,599
Computerization super driver	15,000	15,000	10,775
Investment income	5,000	5,000	11,345
	<hr/>		
Total revenues	330,000	330,000	307,719
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	86,000	84,000	94,427
Longevity pay	1,000	1,000	520
FICA	7,000	7,000	5,776
IMRF	7,000	7,000	5,098
Health benefits	15,000	13,000	7,683
Life insurance	500	500	271
Unemployment insurance	500	500	303
	<hr/>		
Total salaries and benefits	117,000	113,000	114,078
	<hr/>		
Capital improvements			
Office furniture and equipment	-	2,000	13,935
Computer equipment	75,000	75,000	62,633
	<hr/>		
Total capital improvements	75,000	77,000	76,568
	<hr/>		
Commodities and services			
Maintenance - software	37,000	37,000	40,503
Maintenance - equipment	25,000	25,000	9,496
Data processing services	35,000	35,000	26,089
	<hr/>		
Total commodities and services	97,000	97,000	76,088
	<hr/>		
Supplies and materials			
Supplies	-	-	(440)
	<hr/>		
Total expenditures	289,000	287,000	266,294
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 41,000	\$ 43,000	41,425
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			487,279
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 528,704
	<hr/>		

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 1,344
Investment income	-	-	172
	<hr/>		
Total revenues	5,000	5,000	1,516
	<hr/>		
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	1,000	1,000	700
Memberships	100	100	-
Travel	1,000	1,000	1,194
Transcripts	3,500	3,500	2,026
	<hr/>		
Total commodities and services	5,600	5,600	3,920
	<hr/>		
Supplies and materials			
Supplies	100	100	-
Postage	100	100	-
	<hr/>		
Total supplies and materials	200	200	-
	<hr/>		
Total expenditures	5,800	5,800	3,920
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (800)	\$ (800)	(2,404)
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			6,945
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 4,541
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 300,000	\$ 300,000	\$ 268,934
Investment income	4,000	4,000	1,450
Total revenues	<u>304,000</u>	<u>304,000</u>	<u>270,384</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	130,000	130,000	108,212
Longevity pay	1,000	1,000	983
FICA	10,000	10,000	8,382
IMRF	10,500	10,500	2,209
Health benefits	15,000	15,000	-
Life insurance	500	500	12
Unemployment insurance	2,000	2,000	1,007
Total salaries and benefits	<u>169,000</u>	<u>169,000</u>	<u>120,805</u>
Capital improvements			
Computer equipment	75,000	75,000	-
Office furniture and equipment	-	-	3,430
Community Outreach Building	50,000	-	-
Total capital improvements	<u>125,000</u>	<u>75,000</u>	<u>3,430</u>
Commodities and services			
Maintenance - software	5,000	5,000	-
Telephone	7,500	7,500	4,139
Maintenance - equipment	4,000	4,000	4,271
Internet	2,000	2,000	3,720
Data processing	16,000	16,000	4,367
Total commodities and services	<u>34,500</u>	<u>34,500</u>	<u>16,497</u>
Supplies and materials			
Supplies	2,000	2,000	1,796
Total expenditures	<u>330,500</u>	<u>280,500</u>	<u>142,528</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(26,500)</u>	<u>23,500</u>	<u>127,856</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(50,000)	(50,000)
Total other financing sources (uses)	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (26,500)</u>	<u>\$ (26,500)</u>	<u>77,856</u>
FUND BALANCE, JANUARY 1, 2008			<u>115,828</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 193,684</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 400,000	\$ 400,000	\$ 417,190
Investment income	-	-	14,192
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>431,382</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	190,000	179,900	181,323
Part-time	35,000	21,000	18,959
Overtime	15,000	15,000	7,599
Premium holiday	3,000	3,000	1,322
Supervisory differential	-	-	170
Training pay	1,000	1,000	260
Education pay	1,500	1,500	-
Longevity pay	5,000	5,000	4,065
FICA	18,000	18,000	14,140
IMRF	3,000	3,000	-
SLEP	36,000	36,000	29,581
Health benefits	14,000	14,000	12,504
Life insurance	1,000	1,000	416
Unemployment insurance	1,500	1,500	468
Total salaries and benefits	<u>324,000</u>	<u>299,900</u>	<u>270,807</u>
Capital improvements			
Other equipment	600	10,800	10,879
Vehicles	10,200	10,100	10,000
Total capital improvements	<u>10,800</u>	<u>20,900</u>	<u>20,879</u>
Commodities and services			
School of instruction	500	500	-
Maintenance - equipment	10,000	24,000	24,298
Total commodities and services	<u>10,500</u>	<u>24,500</u>	<u>24,298</u>
Supplies and materials			
Supplies	100	100	-
Clothing	1,000	1,000	116
Total supplies and materials	<u>1,100</u>	<u>1,100</u>	<u>116</u>
Total expenditures	<u>346,400</u>	<u>346,400</u>	<u>316,100</u>
NET CHANGE IN FUND BALANCE	<u>\$ 53,600</u>	<u>\$ 53,600</u>	115,282
FUND BALANCE, JANUARY 1, 2008			<u>445,536</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 560,818</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Drug court grant	\$ -	\$ -	\$ 13,151
Charges for services			
Drug court fees	128,000	128,000	165,625
Drug testing	-	-	137
Investment income	-	-	6,629
	<hr/>		
Total revenues	128,000	128,000	185,542
<hr/>			
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	74,000	74,000	64,968
PHO contingency	-	-	30
FICA	5,800	5,800	4,866
IMRF	6,000	6,000	5,089
Health insurance	1,800	1,800	1,800
Life insurance	200	200	139
Unemployment insurance	200	200	160
	<hr/>		
Total salaries and benefits	88,000	88,000	77,052
	<hr/>		
Capital improvements			
Office furniture and small equipment	1,300	1,300	1,647
Other equipment	-	-	22
Computer equipment	1,300	1,300	-
	<hr/>		
Total capital improvements	2,600	2,600	1,669
	<hr/>		
Commodities and services			
School of instruction	1,500	1,500	-
Travel	3,500	3,500	6,601
Meetings - host expenses	1,000	1,000	1,008
Memberships	1,500	1,500	625
Professional services	13,000	13,000	7,069
Participant expense	20,000	20,000	8,978
Contributions to agencies	20,000	20,000	28,691
Drug testing	3,000	3,000	9,839
Postage	600	600	378
	<hr/>		
Total commodities and services	64,100	64,100	63,189
	<hr/>		

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 2,648
Total supplies and materials	3,500	3,500	2,648
Total expenditures	158,200	158,200	144,558
NET CHANGE IN FUND BALANCE	<u>\$ (30,200)</u>	<u>\$ (30,200)</u>	40,984
FUND BALANCE, JANUARY 1, 2008			<u>210,561</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 251,545</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Probation fees	\$ 112,000	\$ 112,000	\$ 106,231
Investment income	9,000	9,000	22,771
Total revenues	<u>121,000</u>	<u>121,000</u>	<u>129,002</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	25,000	25,000	-
Overtime	500	500	44
FICA	2,000	2,000	773
IMRF	-	-	762
Unemployment insurance	500	500	41
Total salaries and benefits	<u>28,000</u>	<u>28,000</u>	<u>1,620</u>
Capital improvements			
Computer equipment	15,000	15,000	11,860
Commodities and services			
Maintenance - vehicles	5,000	5,000	1,984
Maintenance - software	-	-	3,660
Training	5,000	5,000	5,749
Professional services	24,000	24,000	11,137
Commercial services	1,000	1,000	1,013
Juvenile summer camp	50,000	50,000	46,826
Contingency	50,000	50,000	820
Total commodities and services	<u>135,000</u>	<u>135,000</u>	<u>71,189</u>
Supplies and materials			
Fuel	5,000	5,000	5,143
Total expenditures	<u>183,000</u>	<u>183,000</u>	<u>89,812</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(62,000)</u>	<u>(62,000)</u>	<u>39,190</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(9,000)	(9,000)	(9,000)
Total other financing sources (uses)	<u>(9,000)</u>	<u>(9,000)</u>	<u>(9,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (71,000)</u>	<u>\$ (71,000)</u>	30,190
FUND BALANCE, JANUARY 1, 2008			<u>738,120</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 768,310</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
SCAAP grant	\$ 10,000	\$ 10,000	\$ 15,802
Fines and forfeits			
DUI fines	24,000	24,000	39,790
Narcotics task force	5,000	5,000	2,125
Investment income	-	-	4,812
Miscellaneous income			
Donations	-	-	1,767
	<hr/>		
Total revenues	39,000	39,000	64,296
<hr/>			
EXPENDITURES			
Public safety			
Capital improvements			
Capital grant expenditures	-	5,000	15,802
Office equipment	1,000	1,000	-
Other equipment	15,000	15,000	4,620
	<hr/>		
Total capital improvements	16,000	21,000	20,422
<hr/>			
Commodities and services			
Training	2,000	2,000	-
Maintenance - equipment	10,000	5,000	-
Citizen's academy	-	-	1,481
	<hr/>		
Total commodities and services	12,000	7,000	1,481
<hr/>			
Total expenditures	28,000	28,000	21,903
<hr/>			
NET CHANGE IN FUND BALANCE	\$ 11,000	\$ 11,000	42,393
<hr/>			
FUND BALANCE, JANUARY 1, 2008			129,039
			<hr/>
FUND BALANCE, DECEMBER 31, 2008			\$ 171,432
			<hr/>

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 18,000	\$ 18,000	\$ 18,675
Investment income	-	-	308
Total revenues	18,000	18,000	18,983
EXPENDITURES			
Public safety			
Commodities and services	18,000	18,000	18,000
Capital improvements	2,000	2,000	-
Total expenditures	20,000	20,000	18,000
NET CHANGE IN FUND BALANCE	\$ (2,000)	\$ (2,000)	983
FUND BALANCE, JANUARY 1, 2008			12,344
FUND BALANCE, DECEMBER 31, 2008			\$ 13,327

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,000,000	\$ 2,000,000	\$ 1,989,617
Intergovernmental			
Fuel reimbursement	160,000	160,000	282,159
Sale of fuel	4,500	4,500	6,555
Materials	120,000	120,000	286,374
Local agency maintenance	1,500	1,500	3,713
Oversize vehicle permits	-	-	78,016
Investment income	35,000	35,000	55,793
Miscellaneous	300	300	114
Total revenues	<u>2,321,300</u>	<u>2,321,300</u>	<u>2,702,341</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,096,000	1,096,000	945,045
Capital improvements	655,700	655,700	219,749
Commodities and services	460,700	460,700	342,684
Supplies and materials	1,166,800	1,166,800	987,227
Total expenditures	<u>3,379,200</u>	<u>3,379,200</u>	<u>2,494,705</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,057,900)</u>	<u>(1,057,900)</u>	<u>207,636</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
County motor fuel tax	275,000	275,000	275,000
Total other financing sources (uses)	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (782,900)</u>	<u>\$ (782,900)</u>	<u>482,636</u>
FUND BALANCE, JANUARY 1, 2008			<u>1,784,973</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,267,609</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
HIGHWAY FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 685,000	\$ 685,000	\$ 677,379
Overtime	26,000	26,000	38,263
Seasonal	26,000	26,000	30,085
Premium holiday	4,000	4,000	2,509
Longevity pay	13,000	13,000	19,691
FICA	60,000	60,000	56,574
IMRF	60,000	60,000	58,775
Health benefits	205,000	205,000	52,914
Unemployment tax	3,000	3,000	1,643
Life insurance	4,000	4,000	2,974
Uniform allowance	5,000	5,000	-
Deferred compensation	5,000	5,000	4,238
Total salaries and benefits	1,096,000	1,096,000	945,045
Capital improvements			
Land acquisition	200,000	200,000	43,384
Vehicles	32,500	32,500	25,202
Construction equipment	336,100	336,100	122,442
Landscaping	2,000	2,000	-
Office furniture and equipment	12,300	12,300	5,906
Other equipment	72,800	72,800	22,815
Total capital improvements	655,700	655,700	219,749
Commodities and services			
Travel	3,400	3,400	3,231
School of instruction	2,500	2,500	687
Mileage	300	300	-
Public notices	300	300	118
Memberships	1,500	1,500	1,291
Maintenance - software	4,000	4,000	1,450
Maintenance - vehicles	40,000	40,000	19,402
Maintenance - building	10,000	10,000	8,123
Maintenance - equipment	100,000	100,000	96,420
Maintenance - fuel depot	1,500	1,500	741
Maintenance - HVAC	1,500	1,500	2,262
Maintenance - plumbing	1,000	1,000	580
Maintenance - electrical	2,000	2,000	377
Telephone	9,500	9,500	10,669
Electricity	35,000	35,000	42,886
Gas	27,500	27,500	27,528
Garbage	5,500	5,500	3,760

(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, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Water and sewer	\$ 2,000	\$ 2,000	\$ 1,537
Commercial services	55,000	55,000	25,342
Janitorial contract	6,000	6,000	6,878
Drug testing	1,500	1,500	1,466
Rental of equipment	700	700	387
Professional services	150,000	150,000	87,549
Total commodities and services	460,700	460,700	342,684
Supplies and materials			
Supplies	5,000	5,000	3,061
Postage	1,400	1,400	920
Janitorial supplies	2,100	2,100	1,170
Fuels and lubricants	350,000	350,000	459,539
Materials - day labor	460,000	460,000	60,942
Materials - traffic control	18,100	18,100	30,055
Materials - winter maintenance	325,000	325,000	425,625
Books and subscriptions	200	200	190
Clothing	4,900	4,900	5,725
Other supplies and materials	100	100	-
Total supplies and materials	1,166,800	1,166,800	987,227
TOTAL EXPENDITURES	\$ 3,379,200	\$ 3,379,200	\$ 2,494,705

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 32,368
Township motor fuel - engineering	40,000	40,000	53,411
Township motor fuel	-	-	90,950
Investment income	3,000	3,000	6,222
Miscellaneous	-	-	2,600
Total revenues	<u>53,000</u>	<u>53,000</u>	<u>185,551</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	268,000	268,000	209,853
Capital improvements	4,500	4,500	1,390
Commodities and services	2,700	2,700	922
Supplies and materials	2,000	2,000	2,726
Total expenditures	<u>277,200</u>	<u>277,200</u>	<u>214,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(224,200)</u>	<u>(224,200)</u>	<u>(29,340)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to Bridges Fund	75,000	75,000	-
Federal Highway Matching Fund	50,000	50,000	46,294
Total other financing sources (uses)	<u>125,000</u>	<u>125,000</u>	<u>46,294</u>
NET CHANGE IN FUND BALANCE	<u>\$ (99,200)</u>	<u>\$ (99,200)</u>	16,954
FUND BALANCE, JANUARY 1, 2008			<u>303,896</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 320,850</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
ENGINEERING FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 194,000	\$ 194,000	\$ 159,963
Overtime	8,000	8,000	4,363
Premium holiday	-	-	43
Longevity pay	5,000	5,000	4,666
FICA	16,000	16,000	12,665
IMRF	17,000	17,000	13,428
Health insurance	26,000	26,000	13,971
Life insurance	1,000	1,000	454
Unemployment insurance	1,000	1,000	300
Total salaries and benefits	268,000	268,000	209,853
Capital improvements			
Office furniture and small equipment	4,500	4,500	1,390
Total capital improvements	4,500	4,500	1,390
Commodities and services			
Schools of instruction	400	400	-
Travel	500	500	189
Maintenance - equipment	1,200	1,200	733
Maintenance - software	600	600	-
Total commodities and services	2,700	2,700	922
Supplies and materials			
Supplies	2,000	2,000	2,726
Total supplies and materials	2,000	2,000	2,726
TOTAL EXPENDITURES	\$ 277,200	\$ 277,200	\$ 214,891

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 760,000	\$ 760,000	\$ 755,932
Intergovernmental			
Contributions from townships			
Construction	160,000	160,000	44,502
Engineering	14,000	14,000	13,572
Township bridge - construction	147,000	147,000	154,302
Investment income	40,000	40,000	36,052
Total revenues	<u>1,121,000</u>	<u>1,121,000</u>	<u>1,004,360</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	52,000	52,000	50,913
Overtime	5,000	7,000	9,424
Longevity pay	2,000	2,000	1,595
FICA	5,000	5,000	4,421
IMRF	5,000	5,000	5,126
Health insurance	12,000	12,000	11,421
Life insurance	500	500	151
Unemployment insurance	500	500	100
Total salaries and benefits	<u>82,000</u>	<u>84,000</u>	<u>83,151</u>
Capital improvements			
Bridges and other structures	1,735,300	1,558,300	640,937
Total capital improvements	<u>1,735,300</u>	<u>1,558,300</u>	<u>640,937</u>
Commodities and services			
Professional services	100,000	275,000	274,662
Total commodities and services	<u>100,000</u>	<u>275,000</u>	<u>274,662</u>
Total expenditures	<u>1,917,300</u>	<u>1,917,300</u>	<u>998,750</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(796,300)</u>	<u>(796,300)</u>	<u>5,610</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(75,000)	(75,000)	-
Total other financing sources (uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (871,300)</u>	<u>\$ (871,300)</u>	5,610
FUND BALANCE, JANUARY 1, 2008			<u>1,279,079</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,284,689</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY MOTOR FUEL TAX FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,550,000	\$ 1,550,000	\$ 1,595,357
Investment income	45,000	45,000	70,236
Total revenues	<u>1,595,000</u>	<u>1,595,000</u>	<u>1,665,593</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	370,000	400,000	381,052
Overtime	14,000	14,000	22,170
Seasonal	14,000	14,000	22,315
Premium holiday	2,000	2,000	3,781
Longevity pay	7,000	7,000	-
FICA	30,000	30,000	33,115
IMRF	30,000	30,000	32,877
Unemployment insurance	2,000	2,000	885
Total salaries and benefits	<u>469,000</u>	<u>499,000</u>	<u>496,195</u>
Commodities and services			
Rental of Equipment	275,000	-	-
Total commodities and services	<u>275,000</u>	<u>-</u>	<u>-</u>
Capital improvements			
Road - major repairs and maintenance	1,103,000	1,073,000	288,859
Total capital improvements	<u>1,103,000</u>	<u>1,073,000</u>	<u>288,859</u>
Total expenditures	<u>1,847,000</u>	<u>1,572,000</u>	<u>785,054</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(252,000)</u>	<u>23,000</u>	<u>880,539</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway Fund	-	(275,000)	(275,000)
Total other financing sources (uses)	<u>-</u>	<u>(275,000)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (252,000)</u>	<u>\$ (252,000)</u>	605,539
FUND BALANCE, JANUARY 1, 2008			<u>2,085,234</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,690,773</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,050,000	\$ 1,050,000	\$ 994,712
Investment income	15,000	15,000	45,226
Total revenues	<u>1,065,000</u>	<u>1,065,000</u>	<u>1,039,938</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	887,000	887,000	256,542
Total expenditures	<u>887,000</u>	<u>887,000</u>	<u>256,542</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>178,000</u>	<u>178,000</u>	<u>783,396</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering Fund	(50,000)	(50,000)	(46,294)
Total other financing sources (uses)	<u>(50,000)</u>	<u>(50,000)</u>	<u>(46,294)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 128,000</u>	<u>\$ 128,000</u>	737,102
FUND BALANCE, JANUARY 1, 2008			<u>1,147,619</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 1,884,721</u>

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,115,000	\$ 2,115,000	\$ 2,093,847
Investment income	30,000	30,000	57,802
Miscellaneous	1	1	150
Total revenues	<u>2,145,001</u>	<u>2,145,001</u>	<u>2,151,799</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	149,200	149,200	112,673
Capital improvements	63,500	63,500	1,128
Commodities and services	1,899,300	1,859,300	1,718,789
Supplies and materials	3,000	3,000	2,301
Total expenditures	<u>2,115,000</u>	<u>2,075,000</u>	<u>1,834,891</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>30,001</u>	<u>70,001</u>	<u>316,908</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Outreach Building Fund	-	(40,000)	(37,194)
Total other financing sources (uses)	<u>-</u>	<u>(40,000)</u>	<u>(37,194)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 30,001</u>	<u>\$ 30,001</u>	279,714
FUND BALANCE, JANUARY 1, 2008			<u>1,861,279</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 2,140,993</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 105,000	\$ 105,000	\$ 84,468
Part-time	4,000	4,000	-
Health insurance	20,800	20,800	12,790
Life insurance	500	500	302
FICA	7,800	7,800	6,358
IMRF	8,000	8,000	7,055
Unemployment tax	800	800	200
Deferred compensation	2,300	2,300	1,500
	<hr/>		
Total salaries and benefits	149,200	149,200	112,673
Capital improvements			
Office furniture and equipment	4,000	4,000	240
Computer equipment	4,500	4,500	888
Building modifications	35,000	35,000	-
Capital set-aside	20,000	20,000	-
	<hr/>		
Total capital improvements	63,500	63,500	1,128
Commodities and services			
Travel	3,300	3,300	2,407
School of instruction	2,000	2,000	517
Public notices	300	300	102
Memberships	11,300	11,300	10,575
Maintenance - equipment	1,300	1,300	781
Postage	400	400	314
Telephone	2,300	2,300	1,900
Rental of space	9,000	9,000	8,412
Professional services	5,000	5,000	245
Commercial services	700	700	-
Software acquisition	900	900	-
Internet	1,300	1,300	1,026
Contributions to agencies	1,820,900	1,780,900	1,686,507
Copies - outside	300	300	27
Special programs	37,000	37,000	5,000
Other commodities and services	3,300	3,300	976
	<hr/>		
Total commodities and services	1,899,300	1,859,300	1,718,789
Supplies and materials			
Supplies	1,800	1,800	1,931
Periodicals and subscriptions	1,200	1,200	370
	<hr/>		
Total supplies and materials	3,000	3,000	2,301
TOTAL EXPENDITURES	\$ 2,115,000	\$ 2,075,000	\$ 1,834,891

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 300	\$ 300	\$ 154
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	300	300	154
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community services	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	154
FUND BALANCE, JANUARY 1, 2008			<u>17,078</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 17,232</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ 229,000	\$ 229,000	\$ 201,072
State grants	60,000	60,000	60,753
Local grants	2,500	2,500	1,917
Investment income	200	200	34
Miscellaneous income	2,000	2,000	1,180
	<hr/>		
Total revenues	293,700	293,700	264,956
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	214,000	214,000	185,063
Commodities and services	93,000	93,000	73,572
Supplies and materials	2,000	2,000	1,313
	<hr/>		
Total expenditures	309,000	309,000	259,948
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,300)	(15,300)	5,008
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Financial aid	300	300	-
Senior services	6,000	6,000	6,000
	<hr/>		
Total other financing sources (uses)	6,300	6,300	6,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (9,000)	\$ (9,000)	11,008
	<hr/>		
FUND BALANCE, JANUARY 1, 2008			17,437
	<hr/>		
FUND BALANCE, DECEMBER 31, 2008			\$ 28,445
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 160,000	\$ 160,000	\$ 140,139
Longevity pay	1,000	1,000	1,391
Health benefits	20,000	20,000	15,771
Life insurance	600	600	454
FICA	13,000	13,000	11,106
IMRF	13,000	13,000	12,028
Unemployment tax	600	600	300
Deferred compensation	4,000	4,000	3,874
Workers' compensation	1,800	1,800	-
	<hr/>		
Total salaries and benefits	214,000	214,000	185,063
<hr/>			
Commodities and services			
Office furniture and supplies	3,400	3,400	-
Travel	3,000	3,000	3,072
School of instruction	1,500	1,500	912
Scholarships	3,000	3,000	3,350
Memberships	1,500	1,500	900
Maintenance - equipment	500	500	-
Postage	500	500	456
Telephone	1,000	1,000	1,083
Rental of space	1,000	1,000	-
Professional services	500	500	-
Contributions to agencies	3,000	3,000	-
Insurance premiums	-	-	1,500
Direct assistance payouts	74,100	74,100	62,299
	<hr/>		
Total commodities and services	93,000	93,000	73,572
<hr/>			
Supplies and materials			
Supplies	2,000	2,000	1,313
	<hr/>		
Total supplies and materials	2,000	2,000	1,313
<hr/>			
TOTAL EXPENDITURES	\$ 309,000	\$ 309,000	\$ 259,948

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 495,000	\$ 495,000	\$ 492,685
Investment income	7,000	7,000	9,957
Total revenues	<u>502,000</u>	<u>502,000</u>	<u>502,642</u>
EXPENDITURES			
Commodities and services			
Contributions to agencies	475,000	475,000	421,101
Total expenditures	<u>475,000</u>	<u>475,000</u>	<u>421,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>27,000</u>	<u>27,000</u>	<u>81,541</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community service	(6,000)	(6,000)	(6,000)
Health	(26,000)	(26,000)	(26,472)
Total other financing sources (uses)	<u>(32,000)</u>	<u>(32,000)</u>	<u>(32,472)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	49,069
FUND BALANCE, JANUARY 1, 2008			<u>369,511</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 418,580</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 600,000	\$ 600,000	\$ 597,038
Investment income	-	-	2,547
Miscellaneous	-	-	1,692
Total revenues	600,000	600,000	601,277
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	93,000	95,000	94,708
FICA	7,000	7,000	6,982
IMRF	7,000	7,000	7,340
Health insurance	14,000	14,000	13,728
Life insurance	500	500	302
Unemployment insurance	500	500	312
Total salaries and benefits	122,000	124,000	123,372
Capital outlay			
Computer equipment	3,000	3,000	233
Computer software	3,000	3,000	458
Office Furniture & Small Equipment	2,000	-	-
Vehicle	25,000	25,000	25,173
Total capital outlay	33,000	31,000	25,864
Commodities and services			
School of instruction	2,250	2,250	395
Travel	2,500	2,500	5,080
Mileage - employee	3,500	3,500	3,395
Meetings	1,000	1,000	143
Memberships	1,000	1,000	522
Public notices	3,000	3,000	25
Community relations	2,200	2,200	3,457
Maintenance - equipment	-	-	44
Maintenance - vehicle	-	-	197
Rent - space	2,800	2,800	-
Utilities	1,000	1,000	216
Telephone	2,800	2,800	1,399
Professional services	1,500	1,500	-
Commercial services	3,000	3,000	-
Insurance premiums	-	-	929
Direct assistance payments	47,500	47,500	57,652
Postage	3,300	3,300	268
Fuel	-	-	3,312
Total commodities and services	77,350	77,350	77,034

(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, 2008

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 3,500	\$ 3,500	\$ 4,002
Copies	500	500	315
Printing	2,750	2,750	-
Books and subscriptions	1,000	1,000	393
Clothing	500	500	198
Contingency	5,000	5,000	-
Total supplies and materials	<u>13,250</u>	<u>13,250</u>	<u>4,908</u>
Total expenditures	<u>245,600</u>	<u>245,600</u>	<u>231,178</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>354,400</u>	<u>354,400</u>	<u>370,099</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
Total other financing sources (uses)	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 204,400</u>	<u>\$ 204,400</u>	220,099
FUND BALANCE (DEFICIT), JANUARY 1, 2008			<u>(50,015)</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 170,084</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Licenses and permits			
Tipping fees	\$ 110,000	\$ 110,000	\$ 106,977
Investment income	1,000	1,000	922
Miscellaneous	3,100	3,100	-
Total revenues	<u>114,100</u>	<u>114,100</u>	<u>107,899</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	29,000	29,500	28,695
Overtime	-	-	88
Health insurance	900	1,400	1,080
Life insurance	100	100	91
FICA	2,200	2,200	2,241
IMRF	2,300	2,300	2,406
Unemployment tax	100	100	60
Total salaries and benefits	<u>34,600</u>	<u>35,600</u>	<u>34,661</u>
Commodities and services			
Travel	500	500	115
Memberships	300	300	325
Public notices	11,600	11,600	9,192
Professional services	16,000	16,000	16,000
Commercial services	10,000	10,000	10,310
Contributions to agencies	30,000	29,500	4,686
Miscellaneous	500	500	474
Total commodities and services	<u>68,900</u>	<u>68,400</u>	<u>41,102</u>
Total expenditures	<u>103,500</u>	<u>104,000</u>	<u>75,763</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>10,600</u>	<u>10,100</u>	<u>32,136</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(10,500)	(10,500)	(10,500)
Total other financing sources (uses)	<u>(10,500)</u>	<u>(10,500)</u>	<u>(10,500)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 100</u>	<u>\$ (400)</u>	21,636
FUND BALANCE, JANUARY 1, 2008			<u>88,838</u>
FUND BALANCE, DECEMBER 31, 2008			<u>\$ 110,474</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,420,000	\$ 1,420,000	\$ 1,412,768
Replacement taxes	15,000	15,000	18,095
Intergovernmental			
State grant	-	-	381,400
Charges for services	-	-	54,000
Investment income	12,000	12,000	21,798
Miscellaneous			
Farm rental	12,000	12,000	27,091
Shelter house/camping fees	12,000	12,000	11,992
Donations	-	-	9,592
NREC	25,000	25,000	12,092
DeKalb County Community Foundation	-	-	3,244
Other miscellaneous	-	-	4,821
Total revenues	1,496,000	1,496,000	1,956,893
EXPENDITURES			
Culture and recreation			
Salaries and benefits	365,500	388,494	366,099
Capital improvements	910,700	924,168	75,048
Commodities and services	172,800	252,206	103,285
Supplies and materials	47,000	56,396	56,071
Debt service			
Interest	-	-	4,005
Total expenditures	1,496,000	1,621,264	604,508
NET CHANGE IN FUND BALANCE	\$ -	\$ (125,264)	1,352,385
FUND BALANCE, JANUARY 1, 2008			329,209
FUND BALANCE, DECEMBER 31, 2008			\$ 1,681,594

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION			
Salaries and benefits			
Salaries	\$ 192,000	\$ 210,421	\$ 207,360
Board and commissions	4,000	4,000	3,230
Deferred compensation	3,800	3,800	4,472
Seasonal	49,000	53,573	56,221
Longevity	3,800	3,800	4,706
Health benefits	41,500	41,500	35,520
Life insurance	600	600	605
FICA	20,000	20,000	20,502
IMRF	50,000	50,000	32,832
Unemployment tax	800	800	651
Total salaries and benefits	365,500	388,494	366,099
Capital improvements			
Development improvements	897,700	884,898	34,644
Other staff improvements	6,000	6,000	5,368
Wetland mitigation	-	26,270	26,269
Vehicles and equipment	7,000	7,000	8,767
Total capital improvements	910,700	924,168	75,048
Commodities and services			
Travel and meetings	2,000	2,000	886
Environmental education	18,000	18,000	18,000
Public notices	-	-	429
Memberships	300	300	357
Maintenance - vehicles	3,000	3,000	3,469
Maintenance - building and grounds	7,000	14,702	17,270
Maintenance - equipment	1,000	1,000	1,157
Postage	250	250	611
Utilities - telephone	6,000	6,000	5,534
Utilities - electricity	8,000	8,000	5,694
Commercial services	5,000	5,000	6,162
Professional services	4,000	4,000	925
NREC expenses	25,000	25,000	25,000
Insurance premiums	90,000	161,704	13,704
Contributions to agencies	2,000	2,000	2,133
Other commodities and services	1,250	1,250	1,954
Total commodities and services	172,800	252,206	103,285

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)
 FOREST PRESERVE DISTRICT FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 21,000	\$ 23,296	\$ 22,370
Fuels and lubricants	23,000	30,100	30,260
Vehicle parts	1,000	1,000	113
Machine and equipment parts	1,000	1,000	2,374
Clothing	1,000	1,000	954
Total supplies and materials	47,000	56,396	56,071
Debt service			
Interest	-	-	4,005
TOTAL EXPENDITURES	\$ 1,496,000	\$ 1,621,264	\$ 604,508

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

- Capital Improvement Reserve Fund - to account for monies set aside for meeting the future maintenance needs of the buildings and grounds of the courthouse complex.
- Special Projects Fund - to account for revenues and expenditures associated with general government special projects. Financing is provided by an allocation from the General Fund.
- County Farm Fund - to account for revenues and expenditures associated with selling the County Farm property and for expenditures of major one-time capital items. Financing is provided by proceeds from the sale of the County Farm property.
- Land Acquisition Sycamore Fund - to account for monies set aside for future purchase of property that becomes available to the County near the Sycamore Campus. Financing is provided by contributions from the Opportunity Fund.
- Tollway Access Loan Fund -to account for revenues and expenditures associated with the loan that was made from the DeKalb County Rehab and Nursing Center to the County. Revenues are provided by the sales tax dollars that are shared with the City of DeKalb from sales at the old County farm shopping site and the "old" DeKalb County Rehab and Nursing Center shopping site.
- Opportunity Fund - to account for revenues and expenditures that will allow the County to take advantage of opportunities to further enhance the quality of life in the County or increase future revenue sources. Financing is provided by sales tax revenue on the County Farm Property.
- Asset Replacement Fund - to account for revenues that accrue for County vehicles as well as Sheriff's Communication equipment.
- Building Fund - to account for monies set aside for meeting future building needs of the county.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2008

	Capital Improvement Reserve	Special Projects	County Farm
ASSETS			
Cash and investments	\$ 100,000	\$ 1,048,381	\$ 642,049
Receivables			
Accounts	-	-	296
Accrued interest	360	-	2,090
Prepaid items	-	-	-
Due from other funds	-	-	-
Advances to other funds	1,400,000	-	150,000
 TOTAL ASSETS	 <u>\$ 1,500,360</u>	 <u>\$ 1,048,381</u>	 <u>\$ 794,435</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ -	\$ 7,558	\$ -
Due to other funds	-	-	-
Advances due to other funds	-	-	-
 Total liabilities	 <u>-</u>	 <u>7,558</u>	 <u>-</u>
FUND BALANCES			
Reserved for prepaid items	-	-	-
Reserved for long-term receivables	1,400,000	-	150,000
Unreserved - undesignated (deficit)	100,360	1,040,823	644,435
 Total fund balances (deficit)	 <u>1,500,360</u>	 <u>1,040,823</u>	 <u>794,435</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,500,360</u>	 <u>\$ 1,048,381</u>	 <u>\$ 794,435</u>

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Totals
\$ 488,338	\$ 372,904	\$ 2,817,931	\$ 1,855,821	\$ 1,143,293	\$ 8,468,717
-	-	425,326	1,000	-	426,622
-	-	37,928	-	-	40,378
-	-	102,375	-	-	102,375
-	91,279	-	-	-	91,279
-	-	-	-	-	1,550,000
\$ 488,338	\$ 464,183	\$ 3,383,560	\$ 1,856,821	\$ 1,143,293	\$ 10,679,371
\$ -	\$ -	-	\$ 37,359	\$ -	\$ 44,917
-	-	137,159	-	-	137,159
-	1,480,432	-	-	-	1,480,432
-	1,480,432	137,159	37,359	-	1,662,508
-	-	102,375	-	-	102,375
-	-	-	-	-	1,550,000
488,338	(1,016,249)	3,144,026	1,819,462	1,143,293	7,364,488
488,338	(1,016,249)	3,246,401	1,819,462	1,143,293	9,016,863
\$ 488,338	\$ 464,183	\$ 3,383,560	\$ 1,856,821	\$ 1,143,293	\$ 10,679,371

(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, 2008

	Capital Improvement Reserve	Special Projects	County Farm
REVENUES			
Taxes	\$ -	\$ -	\$ -
Charges for services	-	-	-
Intergovernmental	-	3,324	-
Investment income	75,360	36,003	21,019
Miscellaneous	-	8,391	-
Total revenues	75,360	47,718	21,019
EXPENDITURES			
Debt service			
Interest	-	-	-
Capital outlay			
Capital improvements	-	165,880	-
Total expenditures	-	165,880	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	75,360	(118,162)	21,019
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	-
Transfers in	-	200,000	-
Transfers (out)	(75,000)	(69,000)	(259,139)
Total other financing sources (uses)	(75,000)	131,000	(259,139)
NET CHANGE IN FUND BALANCES	360	12,838	(238,120)
FUND BALANCES (DEFICIT), JANUARY 1, 2008	1,500,000	1,027,985	1,032,555
FUND BALANCES (DEFICIT), DECEMBER 31, 2008	\$ 1,500,360	\$ 1,040,823	\$ 794,435

Land Acquisition	Tollway Access Loan	Opportunity	Asset Replacement	Building	Totals
\$ -	\$ -	\$ 1,168,362	\$ -	\$ -	\$ 1,168,362
-	-	-	29,778	-	29,778
-	372,479	-	-	-	375,803
20,671	10,010	92,005	48,317	37,320	340,705
-	-	-	-	-	8,391
20,671	382,489	1,260,367	78,095	37,320	1,923,039
-	67,901	-	-	-	67,901
400,000	-	2,625	150,316	-	718,821
400,000	67,901	2,625	150,316	-	786,722
(379,329)	314,588	1,257,742	(72,221)	37,320	1,136,317
-	-	-	6,050	-	6,050
260,000	-	-	799,000	600,000	1,859,000
-	-	(1,059,000)	-	-	(1,462,139)
260,000	-	(1,059,000)	805,050	600,000	402,911
(119,329)	314,588	198,742	732,829	637,320	1,539,228
607,667	(1,330,837)	3,047,659	1,086,633	505,973	7,477,635
\$ 488,338	\$ (1,016,249)	\$ 3,246,401	\$ 1,819,462	\$ 1,143,293	\$ 9,016,863

(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grants	\$ -	\$ -	\$ 3,324
Investment income	-	-	36,003
Miscellaneous	-	-	8,391
	<hr/>		
Total revenues	-	-	47,718
<hr/>			
EXPENDITURES			
Capital improvements			
Storage facility	10,000	-	-
Relocation costs	15,000	-	-
Walk/Bike path	10,000		
Comprehensive plan update	5,000	5,000	5,000
Solid waste study	-	-	8,619
Hazard mitigation	-	-	5,915
Fee study	-	-	13,825
Groundwater management program	-	-	2,880
Network infrastructure	10,000	10,000	-
Signage	15,000	-	-
Imaging system	15,000	15,000	-
Financial system upgrade	10,000	10,000	-
Telephone system	-	-	7,054
Reverse 9-1-1 Alert	30,000	30,000	-
Squad car laptops	80,000	80,000	75,211
Base station transmitter	16,000	16,000	16,000
Sheriff's communication system and tower	150,000	121,000	-
Fire alarm system	11,000	11,000	4,041
Panic alarm system	27,000	27,000	27,335
Contingency	6,000	6,000	-
	<hr/>		
Total expenditures	410,000	331,000	165,880
<hr/>			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(410,000)	(331,000)	(118,162)
<hr/>			
OTHER FINANCING SOURCES (USES)			
Transfers in (out)			
General	200,000	200,000	200,000
Public building maintenance	-	(10,000)	(10,000)
Community outreach building	-	(59,000)	(59,000)
	<hr/>		
Total other financing sources (uses)	200,000	131,000	131,000
<hr/>			
NET CHANGE IN FUND BALANCE	\$ (210,000)	\$ (200,000)	12,838
<hr/>			
FUND BALANCE, JANUARY 1, 2008			1,027,985
<hr/>			
FUND BALANCE, DECEMBER 31, 2008			\$ 1,040,823
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(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, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 40,000	\$ 40,000	\$ 21,019
Total revenues	40,000	40,000	21,019
EXPENDITURES			
Capital outlay			
Capital improvements	450,000	190,000	-
Professional services	50,000	50,000	-
Total expenditures	500,000	240,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(460,000)	(200,000)	21,019
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community outreach building	-	(260,000)	(259,139)
Total other financing sources (uses)	-	(260,000)	(259,139)
NET CHANGE IN FUND BALANCE	\$ (460,000)	\$ (460,000)	(238,120)
FUND BALANCE, JANUARY 1, 2008			1,032,555
FUND BALANCE, DECEMBER 31, 2008			\$ 794,435

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 20,671
Total revenues	-	-	20,671
EXPENDITURES			
Capital outlay	300,000	400,000	400,000
Total expenditures	300,000	400,000	400,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(300,000)	(400,000)	(379,329)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Opportunity	260,000	260,000	260,000
Total other financing sources (uses)	260,000	260,000	260,000
NET CHANGE IN FUND BALANCE	\$ (40,000)	\$ (140,000)	(119,329)
FUND BALANCE, JANUARY 1, 2008			607,667
FUND BALANCE, DECEMBER 31, 2008			\$ 488,338

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TOLLWAY ACCESS LOAN FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 375,000	\$ 375,000	\$ 372,479
Investment income	-	-	10,010
Total revenues	<u>375,000</u>	<u>375,000</u>	<u>382,489</u>
EXPENDITURES			
Debt service			
Principal	217,000	217,000	-
Interest	68,000	68,000	67,901
Total expenditures	<u>285,000</u>	<u>285,000</u>	<u>67,901</u>
NET CHANGE IN FUND BALANCE	<u>\$ 90,000</u>	<u>\$ 90,000</u>	314,588
FUND BALANCE (DEFICIT), JANUARY 1, 2008			<u>(1,330,837)</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2008			<u>\$ (1,016,249)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 1,250,000	\$ 1,250,000	\$ 1,168,362
Investment income	100,000	100,000	92,005
Total revenues	1,350,000	1,350,000	1,260,367
EXPENDITURES			
Network/Web infrastructure	-	105,000	2,625
Public safety building upgrades	250,000	-	-
Total expenditures	250,000	105,000	2,625
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,100,000	1,245,000	1,257,742
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(49,000)	(49,000)
Land acquisition	(260,000)	(260,000)	(260,000)
Building	(500,000)	(500,000)	(500,000)
Public building maintenance	-	(250,000)	(250,000)
Total other financing sources (uses)	(760,000)	(1,059,000)	(1,059,000)
NET CHANGE IN FUND BALANCE	\$ 340,000	\$ 186,000	198,742
FUND BALANCE, JANUARY 1, 2008			<u>3,047,659</u>
FUND BALANCE, DECEMBER 31, 2008			<u><u>\$ 3,246,401</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 18,000	\$ 18,000	\$ 29,778
Investment income	-	-	48,317
Total revenues	18,000	18,000	78,095
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	130,000	130,000	51,383
Network/web infrastructure	130,000	130,000	93,511
Sheriff's communication center	55,000	55,000	5,422
Total expenditures	315,000	315,000	150,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(297,000)	(297,000)	(72,221)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	6,050
Transfer in			
General	649,000	649,000	799,000
Total other financing sources (uses)	649,000	649,000	805,050
NET CHANGE IN FUND BALANCE	\$ 352,000	\$ 352,000	732,829
FUND BALANCE, JANUARY 1, 2008			1,086,633
FUND BALANCE, DECEMBER 31, 2008			\$ 1,819,462

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 37,320
Total revenues	-	-	37,320
EXPENDITURES			
Capital outlay			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	37,320
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	-	-	100,000
Opportunity	500,000	500,000	500,000
Total other financing sources (uses)	500,000	500,000	600,000
NET CHANGE IN FUND BALANCE	\$ 500,000	\$ 500,000	637,320
FUND BALANCE, JANUARY 1, 2008			505,973
FUND BALANCE, DECEMBER 31, 2008			\$ 1,143,293

(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 ASSETS - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 12,143,200	\$ 12,343,200	\$ 12,563,514
Other revenues	1,700	1,700	9,553
Total operating revenues	<u>12,144,900</u>	<u>12,344,900</u>	<u>12,573,067</u>
OPERATING EXPENSES			
Administration	2,809,700	2,909,700	923,178
Operations			
Rehabilitation	560,800	560,800	890,892
Social services	223,700	223,700	208,222
Patient activities	147,800	147,800	168,888
Dietary	1,064,700	1,064,700	1,362,681
Nursing	5,218,000	5,218,000	6,588,716
Environmental services	536,200	536,200	681,079
Maintenance	542,200	542,200	683,024
Capital improvements	391,000	491,000	443,506
Bad debt expense	5,600	5,600	-
Depreciation	614,500	614,500	670,549
Total operating expenses	<u>12,114,200</u>	<u>12,314,200</u>	<u>12,620,735</u>
OPERATING INCOME (LOSS)	<u>30,700</u>	<u>30,700</u>	<u>(47,668)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	181,600	181,600	176,236
Other income	6,000	6,000	13,923
Gain on disposal of capital assets	(1,000)	(1,000)	41,594
Principal on indebtedness	-	-	(513,750)
Interest and fiscal charges on indebtedness	(219,300)	(219,300)	(219,679)
Total nonoperating revenues (expenses)	<u>(32,700)</u>	<u>(32,700)</u>	<u>(501,676)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	(2,000)	(2,000)	(549,344)
CONTRIBUTIONS	25,200	25,200	24,704
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ 23,200</u>	<u>\$ 23,200</u>	<u>(524,640)</u>
ADJUSTMENTS TO GAAP BASIS			
Capital expenditures			380,636
Principal on indebtedness			<u>513,750</u>
NET INCOME GAAP BASIS			369,746
NET ASSETS, JANUARY 1, 2008			<u>10,321,823</u>
NET ASSETS, DECEMBER 31, 2008			<u>\$ 10,691,569</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
NURSING HOME FUND

For the Year Ended December 31, 2008

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers and users	\$ 12,414,699
Payments to suppliers	(3,439,604)
Payments to employees	<u>(8,307,339)</u>
Net cash from operating activities	<u>667,756</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advance to Tollway Access Loan Fund	<u>217,099</u>
Net cash from noncapital financing activities	<u>217,099</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Interest paid on revenue bonds	(228,280)
Payments on revenue bonds	(513,750)
Payments for capital acquisitions	<u>(337,641)</u>
Net cash from capital and related financing activities	<u>(1,079,671)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Receipt of interest	<u>199,304</u>
Net cash from investing activities	<u>199,304</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,488
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	<u>3,723,321</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	<u>\$ 3,727,809</u>

(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, 2008

RECONCILIATION OF OPERATING INCOME	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income	\$ 332,968
Adjustments to reconcile operating income to	
net cash from operating activities	
Depreciation	670,549
Receipt of miscellaneous income	13,923
Receipt of donations	24,704
Effects of changes in operating assets and liabilities	
Accounts receivable	(196,995)
Prepaid expenses	(40,873)
Inventory	(1,548)
Accounts payable	149,019
Accrued payroll	44,726
Claims payable	(242,710)
Compensated absences payable	(86,007)
	<hr/>
NET CASH FROM OPERATING ACTIVITIES	\$ 667,756
	<hr/>
NONCASH TRANSACTIONS	
None	\$ -
	<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Net patient service revenue			
Patient care	\$ 4,170,800	\$ 4,170,800	\$ 4,548,627
State aid - patient care	7,516,100	7,516,100	5,073,688
Contributions from townships	242,400	242,400	196,083
Medicare	213,900	413,900	2,745,116
Total net patient service revenue	<u>12,143,200</u>	<u>12,343,200</u>	<u>12,563,514</u>
Other revenue			
Employee meals	<u>1,700</u>	<u>1,700</u>	<u>9,553</u>
Total other revenue	<u>1,700</u>	<u>1,700</u>	<u>9,553</u>
TOTAL CHARGES FOR SERVICES	<u><u>\$ 12,144,900</u></u>	<u><u>\$ 12,344,900</u></u>	<u><u>\$ 12,573,067</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 285,900	\$ 385,900	\$ 272,274
Overtime	15,000	15,000	22,112
On call	500	500	450
Shift differential	500	500	314
Supervisory differential	100	100	62
Weekend pay	500	500	567
Premium holiday	500	500	474
Health benefits	906,000	906,000	75,063
Life insurance	19,300	19,300	794
FICA	476,300	476,300	31,870
IMRF	498,000	498,000	32,625
Deferred compensation	2,500	2,500	2,392
Unemployment tax	33,000	33,000	1,086
Uniform allowance	20,500	20,500	31,387
Total salaries and benefits	2,258,600	2,358,600	471,470
Commodities and services			
Travel	3,900	3,900	3,152
Schools of instruction	10,000	10,000	5,466
Mileage - employee	2,300	2,300	1,746
Public notices	28,400	28,400	34,421
Memberships	15,500	15,500	2,942
Community relations	1,600	1,600	1,127
Maintenance - equipment	12,300	12,300	14,045
Maintenance - software	1,000	1,000	-
Postage	8,200	8,200	6,975
In-house copies	2,200	2,200	1,739
Telephone	23,900	23,900	15,462
Rental of equipment	10,600	10,600	17,446
Professional services	128,200	128,200	169,463
Chargeback	93,900	125,900	113,112
Commercial services	-	-	(1,037)
Background checks	3,700	3,700	1,240
Insurance premiums	24,300	2,300	(233)
Liability premiums	10,300	300	-
Workers' compensation - medical	24,000	24,000	(130,032)
Workers' compensation - salary reimbursements	4,600	4,600	2,353
Workers' compensation - settlements	-	-	35,000
State provider fee	106,800	106,800	104,310
Medical expense	7,600	7,600	4,893
Other commodities and services	700	700	-
Total commodities and services	524,000	524,000	403,590

(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, 2008

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 23,300	\$ 23,300	\$ 38,471
Periodicals and subscriptions	3,800	3,800	9,647
Total supplies and materials	27,100	27,100	48,118
Total administration	\$ 2,809,700	\$ 2,909,700	\$ 923,178
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 178,200	\$ 178,200	\$ 198,448
Overtime	8,500	8,500	7,314
On call	200	200	500
Workers' compensation	-	-	106
Shift differential	100	100	-
Supervisory differential	100	100	-
Extra duty pay	1,000	1,000	-
Weekend pay	100	100	11
Premium holiday	100	100	18
FICA	-	-	13,034
IMRF	-	-	15,359
Health insurance	-	-	53,036
Life insurance	-	-	756
Unemployment	-	-	442
Total salaries and benefits	188,300	188,300	289,024
Commodities and services			
Professional services	365,900	365,900	592,991
Supplies and materials			
Supplies	6,600	6,600	8,877
Total rehabilitation	\$ 560,800	\$ 560,800	\$ 890,892
Social services			
Salaries and benefits			
Salaries	\$ 154,500	\$ 154,500	\$ 149,787
Overtime	200	200	863
On call	3,300	3,300	2,425
Premium holiday	100	100	42
Weekend	-	-	20
FICA	-	-	11,717
IMRF	-	-	12,826
Health insurance	-	-	22,620
Life insurance	-	-	580

(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, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Salaries and benefits (Continued)			
Unemployment	\$ -	\$ -	\$ 463
Supervisory differential	100	100	74
Total salaries and benefits	158,200	158,200	201,417
Commodities and services			
Professional services	4,000	4,000	2,967
Community relations	59,000	59,000	1,848
Outings	2,000	2,000	1,990
Total commodities and services	65,000	65,000	6,805
Supplies and materials			
Supplies	500	500	-
Total social services	\$ 223,700	\$ 223,700	\$ 208,222
Patient activities			
Salaries and benefits			
Salaries	\$ 138,300	\$ 138,300	\$ 128,913
Overtime	500	500	160
Shift differential	200	200	199
Supervisory differential	100	100	44
Weekend pay	900	900	681
Premium holiday	400	400	278
FICA	-	-	10,104
IMRF	-	-	10,052
Health insurance	-	-	10,692
Life insurance	-	-	580
Unemployment	-	-	762
Total salaries and benefits	140,400	140,400	162,465
Commodities and services			
Professional services	1,600	1,600	1,820
Outings	2,000	2,000	949
Resident entertainment	-	-	68
Total commodities and services	3,600	3,600	2,837
Supplies and materials			
Supplies	3,800	3,800	3,586
Total patient activities	\$ 147,800	\$ 147,800	\$ 168,888

(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, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary			
Salaries and benefits			
Salaries	\$ 544,200	\$ 544,200	\$ 537,124
Overtime	5,100	5,100	9,627
Shift differential	9,300	9,300	8,533
Supervisory differential	100	100	-
Weekend pay	6,000	6,000	6,026
Premium holiday	6,600	6,600	4,934
FICA	-	-	41,483
IMRF	-	-	37,672
Health insurance	-	-	106,068
Life insurance	-	-	2,923
Unemployment	-	-	3,259
Total salaries and benefits	571,300	571,300	757,649
Commodities and supplies			
Professional services	21,000	21,000	21,228
Supplies and materials			
Supplies	25,900	25,900	32,523
Chemicals	21,700	21,700	18,707
Groceries	393,600	393,600	467,653
Supplements	31,200	31,200	64,921
Total supplies and materials	472,400	472,400	583,804
Total dietary	\$ 1,064,700	\$ 1,064,700	\$ 1,362,681
Nursing			
Salaries and benefits			
Salaries	\$ 3,937,300	\$ 3,937,300	\$ 4,059,491
Overtime	194,700	194,700	231,294
On call	500	500	1,900
Workers' compensation	3,900	3,900	2,452
Shift differential	182,700	182,700	180,507
Supervisory differential	9,100	9,100	9,009
Extra duty pay	57,700	57,700	55,530
Weekend pay	36,000	36,000	26,534
Recruitment	4,000	4,000	12,776
Point bonus	3,500	3,500	3,779
Premium holiday	47,100	47,100	38,309
FICA	-	-	343,568
IMRF	-	-	341,401

(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, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Salaries and benefits (Continued)			
Health insurance	\$ -	\$ -	\$ 492,021
Life insurance	-	-	13,456
Unemployment	-	-	17,258
Uniform allowance	-	-	125
Total salaries and benefits	4,476,500	4,476,500	5,829,410
Commodities and supplies			
Nurses registry service	170,000	170,000	189,664
Rental of equipment	68,000	68,000	72,853
Professional services	48,400	48,400	29,628
Outings	1,000	1,000	246
Resident entertainment	2,100	2,100	418
Drugs	150,000	150,000	164,052
Total commodities and supplies	439,500	439,500	456,861
Supplies and materials			
Supplies	302,000	302,000	302,445
Total nursing	\$ 5,218,000	\$ 5,218,000	\$ 6,588,716
Environmental services			
Salaries and benefits			
Salaries	\$ 288,500	\$ 288,500	\$ 288,372
Overtime	1,200	1,200	1,193
Shift differential	100	100	-
Supervisory differential	100	100	64
Weekend pay	3,000	3,000	2,730
Premium holiday	2,900	2,900	2,185
FICA	-	-	20,750
IMRF	-	-	22,630
Health insurance	-	-	71,330
Life insurance	-	-	1,903
Unemployment	-	-	1,623
Total salaries and benefits	295,800	295,800	412,780
Commodities and supplies			
Commercial services	189,200	189,200	204,635

(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, 2008

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Supplies and materials			
Supplies	\$ 50,700	\$ 50,700	\$ 63,664
Linens	500	500	-
Total supplies and materials	51,200	51,200	63,664
Total environmental services	\$ 536,200	\$ 536,200	\$ 681,079
Maintenance			
Salaries and benefits			
Salaries	\$ 71,600	\$ 71,600	\$ 83,346
Overtime	13,900	13,900	15,973
On call	8,600	8,600	8,596
Shift differential	100	100	-
Weekend pay	100	100	77
Premium holiday	100	100	77
FICA	-	-	7,456
IMRF	-	-	8,024
Health insurance	-	-	17,760
Life insurance	-	-	302
Unemployment	-	-	232
Total salaries and benefits	94,400	94,400	141,843
Commodities and services			
Maintenance - vehicles	1,900	1,900	1,944
Maintenance - building	29,400	29,400	75,808
Maintenance - equipment	16,000	16,000	9,595
Rental of equipment	1,600	1,600	4,355
Utilities	340,100	340,100	380,142
Commercial services	25,200	25,200	26,200
Total commodities and services	414,200	414,200	498,044
Supplies and materials			
Fuels and lubricants	1,200	1,200	2,052
Parts and materials	32,400	32,400	41,085
Total supplies and materials	33,600	33,600	43,137
Total maintenance	\$ 542,200	\$ 542,200	\$ 683,024
Capital improvements	\$ 391,000	\$ 491,000	\$ 443,506

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
NURSING HOME FUND

For the Year Ended December 31, 2008

	Assets					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529		
Improvements	665,310	55,729	-	721,039		
Furniture and fixtures	830,697	-	1,260	829,437		
Equipment	624,040	323,805	4,187	943,658		
Construction in progress	2,890	1,102	-	3,992		
	<u>\$ 14,299,466</u>	<u>\$ 380,636</u>	<u>\$ 5,447</u>	<u>\$ 14,674,655</u>		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Buildings	\$ 3,767,424	\$ 488,158	\$ -	\$ 4,255,582		
Improvements	157,007	57,307	-	214,314		
Furniture and fixtures	576,161	69,656	-	645,817		
Equipment	473,283	55,428	4,031	524,680		
	<u>\$ 4,973,875</u>	<u>\$ 670,549</u>	<u>\$ 4,031</u>	<u>\$ 5,640,393</u>		

	Net Asset Value
Buildings	\$ 7,920,947
Improvements	506,725
Furniture and fixtures	183,620
Equipment	418,978
Construction in progress	3,992
	<u>\$ 9,034,262</u>

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

- **Facilities Management Office Fund** - to account for the revenues and expenses associated with the maintenance and operation of County buildings. Financing is provided by rental fees charged to the using departments.
- **Employee Health and Life Insurance Fund**- to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.
- **Tort and Liability Insurance Fund** - to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS
INTERNAL SERVICE FUNDS

December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS				
Cash and investments	\$ -	\$ 922,815	\$ 3,784,991	\$ 4,707,806
Receivables				
Property taxes	-	-	920,000	920,000
Accounts	-	2,653	32,248	34,901
Accrued interest	-	-	17,840	17,840
Total assets	-	925,468	4,755,079	5,680,547
LIABILITIES				
Accounts payable	-	10,780	19,881	30,661
Claims payable	-	-	590,087	590,087
Flexible benefits payable	-	11,138	-	11,138
Deferred property taxes	-	-	920,000	920,000
Deferred revenue	-	303,156	-	303,156
Total liabilities	-	325,074	1,529,968	1,855,042
NET ASSETS				
Unrestricted	-	600,394	3,225,111	3,825,505
TOTAL NET ASSETS	\$ -	\$ 600,394	\$ 3,225,111	\$ 3,825,505

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ -	\$ 4,182,119	\$ 155,137	\$ 4,337,256
OPERATING EXPENSES				
Operations				
Salaries and benefits	-	-	-	-
Capital improvements	-	-	-	-
Commodities and services	-	4,226,838	919,839	5,146,677
Supplies and materials	-	-	-	-
Depreciation	-	-	-	-
Total operating expenses	-	4,226,838	919,839	5,146,677
OPERATING INCOME (LOSS)	-	(44,719)	(764,702)	(809,421)
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	795,980	795,980
Investment income	-	17,724	119,420	137,144
Total nonoperating revenues (expenses)	-	17,724	915,400	933,124
INCOME (LOSS) BEFORE TRANSFERS (OUT)	-	(26,995)	150,698	123,703
TRANSFERS (OUT)	(546,982)	-	-	(546,982)
CHANGE IN NET ASSETS	(546,982)	(26,995)	150,698	(423,279)
NET ASSETS, JANUARY 1, 2008	546,982	627,389	3,074,413	4,248,784
NET ASSETS, DECEMBER 31, 2008	\$ -	\$ 600,394	\$ 3,225,111	\$ 3,825,505

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from interfund service transactions	\$ 11,950	\$ 4,207,295	\$ 141,271	\$ 4,360,516
Payments to suppliers	(66,275)	(4,224,689)	(665,205)	(4,956,169)
Payments to employees	(15,864)	-	-	(15,864)
Net cash from operating activities	(70,189)	(17,394)	(523,934)	(611,517)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (out)	(500,728)	-	-	(500,728)
Receipt of general property taxes	-	-	795,980	795,980
Net cash from noncapital financing activities	(500,728)	-	795,980	295,252
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
None	-	-	-	-
Net cash from capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Sale of investments	-	-	-	-
Interest income	-	17,724	152,411	170,135
Net cash from investing activities	-	17,724	152,411	170,135
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(570,917)	330	424,457	(146,130)
CASH AND CASH EQUIVALENTS, JANUARY 1, 2008	570,917	922,485	3,360,534	4,853,936
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2008	\$ -	\$ 922,815	\$ 3,784,991	\$ 4,707,806

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2008

	Facilities Management Office	Medical Insurance	Tort and Liability Insurance	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ -	\$ (44,719)	\$ (764,702)	\$ (809,421)
Effects of changes in operating assets and liabilities				
Accounts receivable	11,950	(627)	(13,866)	(2,543)
Prepaid expenses	-	-	-	-
Accounts payable	(66,275)	2,149	13,973	(50,153)
Accrued payroll	(15,864)	-	-	(15,864)
Claims payable	-	-	240,661	240,661
Deferred revenue	-	25,803	-	25,803
NET CASH FROM OPERATING ACTIVITIES	\$ (70,189)	\$ (17,394)	\$ (523,934)	\$ (611,517)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
<hr/>			
OPERATING REVENUES			
None	\$ -	\$ -	\$ -
Total operating revenues	-	-	-
OPERATING EXPENSES			
None	-	-	-
Total operating expenses	-	-	-
OPERATING INCOME	-	-	-
NONOPERATING REVENUES			
None	-	-	-
Total nonoperating revenues	-	-	-
INCOME BEFORE TRANSFERS (OUT)	-	-	-
TRANSFERS (OUT)	-	-	(546,982)
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	(546,982)
NET ASSETS, JANUARY 1, 2008			<u>546,982</u>
NET ASSETS, DECEMBER 31, 2008			<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CAPITAL ASSETS AND DEPRECIATION
FACILITIES MANAGEMENT OFFICE FUND

For the Year Ended December 31, 2008

	Assets					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Office equipment	\$ 56,961	\$ -	\$ 56,961	\$ -		
Maintenance equipment	38,134	-	38,134	-		
Vehicles	53,756	-	53,756	-		
	<u>\$ 148,851</u>	<u>\$ -</u>	<u>\$ 148,851</u>	<u>\$ -</u>		

	Accumulated Depreciation					
	Balances		Additions	Retirements	Balances	
	January 1, 2008				December 31, 2008	
Office equipment	\$ 32,463	\$ -	\$ 32,463	\$ -		
Maintenance equipment	31,596	-	31,596	-		
Vehicles	25,977	-	25,977	-		
	<u>\$ 90,036</u>	<u>\$ -</u>	<u>\$ 90,036</u>	<u>\$ -</u>		

	Net Asset Value
Office equipment	\$ -
Maintenance equipment	-
Vehicles	-
	<u>\$ -</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employers	\$ 1,025,000	\$ 1,025,000	\$ 1,013,307
Contributions - employees	3,125,000	3,125,000	3,066,009
Contributions - non-employees	200,000	200,000	102,803
Total operating revenues	<u>4,350,000</u>	<u>4,350,000</u>	<u>4,182,119</u>
OPERATING EXPENSES			
Commodities and services	4,369,000	4,369,000	4,226,838
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>4,370,000</u>	<u>4,370,000</u>	<u>4,226,838</u>
OPERATING INCOME (LOSS)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(44,719)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment income	20,000	20,000	17,724
Total nonoperating revenues (expenses)	<u>20,000</u>	<u>20,000</u>	<u>17,724</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	(26,995)
NET ASSETS, JANUARY 1, 2008			<u>627,389</u>
NET ASSETS, DECEMBER 31, 2008			<u>\$ 600,394</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MEDICAL INSURANCE FUND

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	10,000	10,000	8,000
Insurance premiums	4,270,000	4,270,000	4,184,923
Claims administration	1,000	1,000	-
Employee assistance program	10,000	10,000	10,125
Health care purchasing group	6,000	6,000	-
Wellness program	70,000	70,000	23,790
Other commodities and services	1,000	1,000	-
Total commodities and services	4,369,000	4,369,000	4,226,838
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 4,370,000	\$ 4,370,000	\$ 4,226,838

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 30,000	\$ 30,000	\$ 31,112
Settlement reimbursement	-	-	1,435
Miscellaneous	112,000	112,000	122,590
Total operating revenues	142,000	142,000	155,137
OPERATING EXPENSES			
Commodities and services	729,000	729,000	919,839
Supplies and materials	1,000	1,000	-
Total operating expenses	730,000	730,000	919,839
OPERATING INCOME (LOSS)	(588,000)	(588,000)	(764,702)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	780,000	780,000	795,980
Investment income	100,000	100,000	119,420
Total nonoperating revenues (expenses)	880,000	880,000	915,400
CHANGE IN NET ASSETS	\$ 292,000	\$ 292,000	150,698
NET ASSETS, JANUARY 1, 2008			3,074,413
NET ASSETS, DECEMBER 31, 2008			\$ 3,225,111

(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, 2008

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	350
Professional services	100,000	100,000	21,029
Investigations	3,000	3,000	-
Insurance premiums	90,000	90,000	90,890
Commercial services	2,000	2,000	-
Risk abatement	45,000	45,000	35,076
Judgment and claims	120,000	120,000	185,258
Claims administration	25,000	25,000	21,895
Workers' compensation claims	150,000	150,000	448,946
Unemployment claims	25,000	25,000	30,526
Workers' compensation salary reimbursements	50,000	50,000	48,793
Workers' compensation settlements	100,000	100,000	21,567
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Reimbursable allotment	-	-	15,509
Medical expense	5,000	5,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	729,000	729,000	919,839
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSES	\$ 730,000	\$ 730,000	\$ 919,839
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)



FIDUCIARY FUNDS



AGENCY FUNDS

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

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS
AGENCY FUNDS

December 31, 2008

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 4,996,423
Receivables	
Accounts	151,609
Accrued interest	<u>424</u>
 TOTAL ASSETS	 <u>\$ 5,148,456</u>
LIABILITIES	
Due to others	<u>\$ 5,148,456</u>
 TOTAL LIABILITIES	 <u>\$ 5,148,456</u>

*Aggregate - See pages 180 through 184.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2008

	Balances			Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008	
Total All Agency Funds					
ASSETS					
Cash and investments	\$ 5,049,366	\$ 184,014,065	\$ 184,067,008	\$ 4,996,423	
Accounts receivable	93,892	151,609	93,892	151,609	
Accrued interest receivable	5,260	2	4,838	424	
TOTAL ASSETS	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
LIABILITIES					
Due to others	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
TOTAL LIABILITIES	\$ 5,148,518	\$ 184,165,676	\$ 184,165,738	\$ 5,148,456	
1. County Collector					
ASSETS					
Cash and investments	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
TOTAL ASSETS	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
LIABILITIES					
Due to others	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
TOTAL LIABILITIES	\$ 253,918	\$ 169,947,719	\$ 169,997,461	\$ 204,176	
2. Special Drainage					
ASSETS					
Cash and investments	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
TOTAL ASSETS	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
LIABILITIES					
Due to others	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	
TOTAL LIABILITIES	\$ 66,216	\$ 49,928	\$ 55,007	\$ 61,137	

(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, 2008

	Balances			Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008	
3. Treasurer's Special					
ASSETS					
Cash and investments	\$ 414,133	\$ 2,563,796	\$ 2,271,148	\$ 706,781	
TOTAL ASSETS	\$ 414,133	\$ 2,563,796	\$ 2,271,148	\$ 706,781	
LIABILITIES					
Due to others	\$ 414,133	\$ 2,563,796	\$ 2,271,148	\$ 706,781	
TOTAL LIABILITIES	\$ 414,133	\$ 2,563,796	\$ 2,271,148	\$ 706,781	
4. Mobile Home Tax					
ASSETS					
Cash and investments	\$ 1,033	\$ 93,303	\$ 94,255	\$ 81	
TOTAL ASSETS	\$ 1,033	\$ 93,303	\$ 94,255	\$ 81	
LIABILITIES					
Due to others	\$ 1,033	\$ 93,303	\$ 94,255	\$ 81	
TOTAL LIABILITIES	\$ 1,033	\$ 93,303	\$ 94,255	\$ 81	
5. Tax Indemnity					
ASSETS					
Cash and investments	\$ 361,291	\$ 38,356	\$ -	\$ 399,647	
Accrued interest receivable	1,982	-	1,982	-	
TOTAL ASSETS	\$ 363,273	\$ 38,356	\$ 1,982	\$ 399,647	
LIABILITIES					
Due to others	\$ 363,273	\$ 38,356	\$ 1,982	\$ 399,647	
TOTAL LIABILITIES	\$ 363,273	\$ 38,356	\$ 1,982	\$ 399,647	

(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, 2008

	Balances		Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 257,122	\$ 64,231	\$ 826	\$ 320,527
Accrued interest receivable	1,165	-	1,165	-
TOTAL ASSETS	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
LIABILITIES				
Due to others	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
TOTAL LIABILITIES	\$ 258,287	\$ 64,231	\$ 1,991	\$ 320,527
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
TOTAL ASSETS	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
LIABILITIES				
Due to others	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
TOTAL LIABILITIES	\$ 2,206,772	\$ 6,660,371	\$ 6,633,068	\$ 2,234,075
8. Township Bridges				
ASSETS				
Cash and investments	\$ 2,990	\$ 166,622	\$ 154,310	\$ 15,302
Accounts receivable	-	6	-	6
Accrued interest receivable	-	2	-	2
TOTAL ASSETS	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310
LIABILITIES				
Due to others	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310
TOTAL LIABILITIES	\$ 2,990	\$ 166,630	\$ 154,310	\$ 15,310

(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, 2008

	Balances		Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 922,906	\$ 1,093,288	\$ 1,515,151	\$ 501,043
Accounts receivable	93,892	151,603	93,892	151,603
Accrued interest receivable	2,113	-	1,691	422
TOTAL ASSETS	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
LIABILITIES				
Due to others	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
TOTAL LIABILITIES	\$ 1,018,911	\$ 1,244,891	\$ 1,610,734	\$ 653,068
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
TOTAL ASSETS	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
LIABILITIES				
Due to others	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
TOTAL LIABILITIES	\$ 211,542	\$ 1,114,781	\$ 1,070,270	\$ 256,053
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
TOTAL ASSETS	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
LIABILITIES				
Due to others	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092
TOTAL LIABILITIES	\$ 40,403	\$ 135,500	\$ 138,811	\$ 37,092

(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, 2008

	Balances			Balances	
	January 1, 2008	Additions	Deductions	December 31, 2008	
12. Tax Sale Redemption Account					
ASSETS					
Cash and investments	\$ 310,724	\$ 2,078,586	\$ 2,129,006	\$ 260,304	
TOTAL ASSETS	\$ 310,724	\$ 2,078,586	\$ 2,129,006	\$ 260,304	
LIABILITIES					
Due to others	\$ 310,724	\$ 2,078,586	\$ 2,129,006	\$ 260,304	
TOTAL LIABILITIES	\$ 310,724	\$ 2,078,586	\$ 2,129,006	\$ 260,304	
13. Passport Account					
ASSETS					
Cash and investments	\$ 316	\$ 7,584	\$ 7,695	\$ 205	
TOTAL ASSETS	\$ 316	\$ 7,584	\$ 7,695	\$ 205	
LIABILITIES					
Due to others	\$ 316	\$ 7,584	\$ 7,695	\$ 205	
TOTAL LIABILITIES	\$ 316	\$ 7,584	\$ 7,695	\$ 205	

(See independent auditor's report.)



**SUPPLEMENTARY
FINANCIAL INFORMATION**



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

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

	Land	Land Improvement	Building	Building Improvement	Vehicles
FUNCTION AND ACTIVITY					
GENERAL GOVERNMENT					
Administration	\$ 39,472	\$ -	\$ 1,377,967	\$ 469,946	\$ -
Government center	2,763,211	1,014,866	250,000	-	-
Maintenance garage	56,980	21,813	92,626	-	-
County farm	2,711	-	-	-	-
Legislative center	-	-	2,815,707	112,443	-
County Board	-	-	-	-	16,596
Finance	-	-	-	-	-
Information management office	-	-	-	-	-
County Clerk and Recorder	-	-	-	-	-
Planning	-	-	-	-	34,084
Facilities Management	-	-	-	-	53,756
Other	-	-	-	-	-
Total general government	2,862,374	1,036,679	4,536,300	582,389	104,436
PUBLIC SAFETY					
Judiciary	40	118,860	2,510,000	1,312,276	-
Circuit Clerk	-	-	-	-	-
Sheriff	301,500	-	3,702,953	1,380,046	1,239,440
Miller Road Tower	6,000	-	-	-	-
States' attorney	-	-	-	-	-
ESDA	-	-	-	-	-
Coroner	-	-	-	-	29,487
Court services	-	-	-	-	32,992
Public defender	-	-	-	-	-
Total public safety	307,540	118,860	6,212,953	2,692,322	1,301,919
HIGHWAYS AND STREETS					
Highway	685	-	56,747	2,378,237	1,905,068
Waterman garage	109,330	-	-	-	-
Total highways and streets	110,015	-	56,747	2,378,237	1,905,068
HEALTH AND WELFARE					
Health	488,815	-	4,266,887	14,185	99,995
Voluntary Action Center	-	-	1,175,531	-	-
Garage	-	-	156,969	-	-
Storage	-	-	200,000	-	-
Mental health	80,000	-	883,863	151,568	-
Community Outreach	-	-	-	-	-
Veteran's Assistance Commission	-	-	-	-	26,718
Total health and welfare	568,815	-	6,683,250	165,753	126,713
CULTURE AND RECREATION					
Forest Preserve District	3,058,556	576,447	299,554	-	71,581
Total culture and recreation	3,058,556	576,447	299,554	-	71,581
TOTAL	\$ 6,907,300	\$ 1,731,986	\$ 17,788,804	\$ 5,818,701	\$ 3,509,717

Equipment	Construction in Progress	Bridges	Right of Ways	Roads	Storm Sewers	Traffic Signals	Totals
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,887,385
33,355	-	-	-	-	-	-	4,061,432
-	-	-	-	-	-	-	171,419
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	2,928,150
84,351	-	-	-	-	-	-	100,947
84,351	-	-	-	-	-	-	84,351
653,772	-	-	-	-	-	-	653,772
366,665	-	-	-	-	-	-	366,665
-	-	-	-	-	-	-	34,084
87,445	-	-	-	-	-	-	141,201
66,911	-	-	-	-	-	-	66,911
1,376,850	-	-	-	-	-	-	10,499,028
-	-	-	-	-	-	-	3,941,176
215,132	-	-	-	-	-	-	215,132
511,056	-	-	-	-	-	-	7,134,995
-	-	-	-	-	-	-	6,000
84,351	-	-	-	-	-	-	84,351
29,840	-	-	-	-	-	-	29,840
10,073	-	-	-	-	-	-	39,560
99,582	-	-	-	-	-	-	132,574
-	-	-	-	-	-	-	-
950,034	-	-	-	-	-	-	11,583,628
1,784,083	4,000	10,176,933	1,506,328	27,575,170	1,085,426	656,268	47,128,945
-	-	-	-	-	-	-	109,330
1,784,083	4,000	10,176,933	1,506,328	27,575,170	1,085,426	656,268	47,238,275
174,359	1,097,392	-	-	-	-	-	6,141,633
-	-	-	-	-	-	-	1,175,531
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,115,431
381,722	3,977,933	-	-	-	-	-	4,359,655
-	-	-	-	-	-	-	26,718
556,081	5,075,325	-	-	-	-	-	13,175,937
42,146	-	-	-	-	-	-	4,048,284
42,146	-	-	-	-	-	-	4,048,284
\$ 4,709,194	\$ 5,079,325	\$ 10,176,933	\$ 1,506,328	\$ 27,575,170	\$ 1,085,426	\$ 656,268	\$ 86,545,152

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2008

	Balances January 1, 2008	Additions and Transfers	Retirements and Transfers	Balances December 31, 2008
FUNCTION AND ACTIVITY				
GENERAL GOVERNMENT				
Administration	\$ 8,555,901	\$ 495,196	\$ -	\$ 9,051,097
County Board	100,947	-	-	100,947
Finance	84,351	-	-	84,351
IMO	114,580	539,192	-	653,772
County Clerk and Recorder	366,665	-	-	366,665
Planning	34,084	-	-	34,084
Facilities Management	148,851	16,300	23,950	141,201
Other	66,911	-	-	66,911
Total general government	9,472,290	1,050,688	23,950	10,499,028
PUBLIC SAFETY				
Judiciary	3,784,334	156,842	-	3,941,176
Circuit Clerk	215,132	-	-	215,132
Sheriff	6,892,863	345,995	97,863	7,140,995
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	39,560	-	-	39,560
Court services	132,574	-	-	132,574
Total public safety	11,178,654	502,837	97,863	11,583,628
HIGHWAYS AND STREETS				
Highway	45,984,636	1,307,719	54,080	47,238,275
HEALTH AND WELFARE				
Health	7,670,838	4,377,490	14,540	12,033,788
Mental health	1,115,431	-	-	1,115,431
Veteran's Assistance Commission	-	26,718	-	26,718
Total health and welfare	8,786,269	4,404,208	14,540	13,175,937
CULTURE AND RECREATION				
Forest Preserve District	4,048,284	-	-	4,048,284
Total culture and recreation	4,048,284	-	-	4,048,284
TOTAL	\$ 79,470,133	\$ 7,265,452	\$ 190,433	\$ 86,545,152

(See independent auditor's report.)



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

DEKALB COUNTY, ILLINOIS

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

December 31, 2008

	Compensated Absences	Other Post- Employment Benefit	Series 2005 Public Building Commission Lease Revenue Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT				
Amount to be provided for retirement of general long-term debt	\$ 1,708,170	\$ 4,210	\$ 1,617,500	\$ 3,329,880
TOTAL	<u>\$ 1,708,170</u>	<u>\$ 4,210</u>	<u>\$ 1,617,500</u>	<u>\$ 3,329,880</u>
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,708,170	\$ -	\$ -	\$ 1,708,170
Other post-employment benefit payable	-	4,210	-	4,210
Revenue bonds payable	-	-	1,617,500	1,617,500
TOTAL	<u>\$ 1,708,170</u>	<u>\$ 4,210</u>	<u>\$ 1,617,500</u>	<u>\$ 3,329,880</u>

(See independent auditor's report.)



SUPPLEMENTAL DATA

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

December 31, 2008

Fund	Cash on Hand	Deposits	Investments	Totals
GENERAL				
General	\$ 7,265	\$ 2,100,780	\$ 8,150,447	\$ 10,258,492
SPECIAL REVENUE				
Retirement	-	125,075	1,919,074	2,044,149
Public Building Maintenance	-	196,147	1,697,658	1,893,805
Public Building Administration	-	-	17,083	17,083
Micrographics	-	272,052	-	272,052
Tax Sale Automation	-	12,226	58,864	71,090
GIS Development	-	101,923	490,715	592,638
History Room	-	2,173	10,463	12,636
Child Support	-	19,774	-	19,774
Law Library	-	29,361	141,363	170,724
Court Automation	-	229,619	302,429	532,048
Drug Program	-	801	3,859	4,660
Documentation Storage	-	172,894	-	172,894
Court Security	-	90,602	436,205	526,807
Probation	-	68,042	687,872	755,914
Sheriff's Special Projects	-	31,819	153,195	185,014
Children's Waiting Room	-	1,952	9,400	11,352
Highway	200	90,707	2,380,000	2,470,907
Engineering	-	89,202	235,000	324,202
Aid to Bridges	-	147,520	1,184,001	1,331,521
County Motor Fuel Tax	-	292,152	2,260,000	2,552,152
Federal Highway Matching Tax	-	13,203	1,860,000	1,873,203
Health	1,230	430,461	957,243	1,388,934
Mental Health	100	102,300	2,108,846	2,211,246
Financial Aid	-	17,027	-	17,027
Community Services	10,000	33,840	-	43,840
Senior Services	-	273,465	202,978	476,443
Solid Waste Program	-	85,529	-	85,529
Veteran's Assistance	-	30,929	220,494	251,423
Drug Court	-	41,621	200,385	242,006
Forest Preserve District	-	156,113	1,524,593	1,680,706
Total Special Revenue	11,530	3,158,529	19,061,720	22,231,779

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

December 31, 2008

Fund	Cash on Hand	Deposits	Investments	Totals
CAPITAL PROJECTS				
Capital Improvements Reserve	\$ -	\$ -	\$ 100,000	\$ 100,000
Special Projects	-	180,303	868,078	1,048,381
County Farm	-	168,660	473,389	642,049
Community Outreach Building	-	309,850	700,000	1,009,850
Opportunity	-	113,307	2,704,624	2,817,931
Tollway Access Loan	-	64,133	308,771	372,904
Building Fund	-	45,971	1,097,322	1,143,293
Land Acquisition	-	19,636	468,702	488,338
Asset Replacement	-	319,169	1,536,652	1,855,821
Total Capital Projects	-	1,221,029	8,257,538	9,478,567
ENTERPRISE				
Nursing Home	1,000	2,009,495	1,717,314	3,727,809
INTERNAL SERVICES				
Central Plant	-	-	-	-
Medical Insurance	-	922,815	-	922,815
Tort and Liability	-	313,907	3,471,084	3,784,991
Total Internal Services	-	1,236,722	3,471,084	4,707,806
PERMANENT				
Working Cash	-	200,000	-	200,000
TRUST AND AGENCY				
County Collector	-	204,176	-	204,176
Special Drainage	-	61,137	-	61,137
Treasurer's Special	-	706,781	-	706,781
Mobile Home Tax	-	81	-	81
Tax Indemnity	-	-	399,647	399,647
Tax Sale in Error	-	30,915	289,612	320,527
Circuit Clerk	-	2,139,050	95,025	2,234,075
Township Bridges	-	6,302	9,000	15,302
Township Motor Fuel Tax	-	21,043	480,000	501,043
Regional Superintendent of Schools	-	246,753	9,300	256,053
Nursing Home Residents' Accounts	-	37,092	-	37,092
Tax Redemption Account	-	260,304	-	260,304
Passport Account	-	205	-	205
Total Trust and Agency	-	3,713,839	1,282,584	4,996,423
TOTAL CASH AND INVESTMENTS	\$ 19,795	\$ 13,640,394	\$ 41,940,687	\$ 55,600,876

(See independent auditor's report.)



STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page(s)</u>
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.	191-196
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	197-200
Debt Capacity The schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	201-205
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.	206-207
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.	208-210

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.

DEKALB COUNTY, ILLINOIS

NET ASSETS BY COMPONENT

Last Five Fiscal Years

	2008	2007	2006	2005	2004
GOVERNMENTAL ACTIVITIES					
Invested in capital assets, net of related debt	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533	\$ 38,437,204	\$ 38,909,193
Restricted					
Retirement	2,077,112	2,130,590	2,265,219	2,457,141	2,577,519
Public Building Commission	-	-	-	89,455	100,249
Working cash	200,000	200,000	200,000	200,000	200,000
Public safety	-	-	-	77,452	46,513
Health and welfare	4,662,793	4,398,312	5,394,127	1,971,138	1,760,336
Culture and recreation	200,102	178,097	176,696	322,062	191,275
Highways and streets	8,024,721	6,291,184	5,628,427	4,324,286	3,038,425
Debt service	75,724	70,175	80,285	775,877	858,407
Unrestricted	29,547,331	28,058,942	25,043,237	22,651,912	17,273,769
TOTAL GOVERNMENTAL ACTIVITIES	\$ 97,202,347	\$ 88,925,138	\$ 79,553,524	\$ 71,306,527	\$ 64,955,686
BUSINESS-TYPE ACTIVITIES					
Invested in capital assets, net of related debt	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089	\$ 3,921,672	\$ 3,739,033
Restricted					
Debt service	211,211	193,064	240,854	277,088	246,689
Unrestricted	6,405,066	6,169,418	6,024,273	5,539,715	5,552,730
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 10,691,569	\$ 10,321,823	\$ 10,082,216	\$ 9,738,475	\$ 9,538,452
PRIMARY GOVERNMENT					
Invested in capital assets, net of related debt	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622	\$ 42,358,876	\$ 42,648,226
Restricted	15,451,663	13,461,422	13,985,608	10,494,499	9,019,413
Unrestricted	35,952,397	34,228,360	31,067,510	28,191,627	22,826,499
TOTAL PRIMARY GOVERNMENT	\$ 107,893,916	\$ 99,246,961	\$ 89,635,740	\$ 81,045,002	\$ 74,494,138

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS

Last Five Fiscal Years

	2008	2007	2006	2005	2004
EXPENSES					
Governmental activities					
General government	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071	\$ 6,801,869	\$ 9,018,337
Public safety	17,023,178	17,083,655	13,983,617	13,275,064	12,070,205
Highways and streets	6,055,551	6,116,954	4,869,907	4,794,335	4,948,410
Health and welfare	9,133,614	8,164,383	7,915,061	7,701,639	7,343,987
Culture and recreation	643,781	651,422	491,038	593,708	631,019
Interest	209,380	251,616	260,506	202,864	127,226
Total governmental activities expenses	40,975,408	39,806,854	35,433,200	33,369,479	34,139,184
Business-type activities					
Nursing Home	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
Total business-type activities expenses	12,459,778	13,752,146	11,710,240	10,764,615	10,099,010
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 53,435,186	\$ 53,559,000	\$ 47,143,440	\$ 44,134,094	\$ 44,238,194
PROGRAM REVENUES					
Governmental activities					
Charges for services					
General government	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348	\$ 2,365,568	\$ 1,972,840
Public safety	5,361,292	5,546,988	4,905,680	4,598,516	4,288,478
Highways and streets	1,045,921	1,783,835	653,625	707,840	459,245
Health and welfare	1,149,547	1,418,617	1,250,735	1,185,436	1,081,624
Culture and recreation	105,175	161,399	122,437	317,553	76,318
Operating grants and contributions	6,970,975	7,474,063	6,638,966	6,400,501	6,458,073
Capital grants and contributions	1,620,751	500,705	1,222,700	125,252	146,827
Total governmental activities program revenues	18,183,268	19,009,006	17,107,491	15,700,666	14,483,405
Business-type activities					
Charges for services					
Nursing Home	12,573,067	13,499,941	11,584,838	10,622,796	9,921,607
Capital grants and contributions	24,704	-	-	-	-
Total business-type activities program revenues	12,597,771	13,499,941	11,584,838	10,622,796	9,921,607
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 30,781,039	\$ 32,508,947	\$ 28,692,329	\$ 26,323,462	\$ 24,405,012
NET (EXPENSES) REVENUES					
Governmental activities	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)	\$ (17,668,813)	\$ (19,655,779)
Business-type activities	137,993	(252,205)	(125,402)	(141,819)	(177,403)
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (22,654,147)	\$ (21,050,053)	\$ (18,451,111)	\$ (17,810,632)	\$ (19,833,182)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET ASSETS (Continued)

Last Five Fiscal Years

	2008	2007	2006	2005	2004
GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS					
Governmental activities					
Taxes					
Property	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509	\$ 13,935,575	\$ 13,153,315
Replacement	684,460	721,462	587,681	540,462	423,200
Sales	7,961,634	7,425,351	7,055,969	6,040,668	4,557,026
Income	1,467,025	1,492,857	1,325,022	1,230,437	1,052,022
Other	94,996	80,409	324,360	68,388	113,997
Investment income	1,282,547	1,892,627	1,463,760	620,898	395,409
Miscellaneous	288,852	452,822	241,691	631,815	340,229
Gain (loss) on sale of capital assets	-	-	-	-	(1,878)
Contributions	-	464,592	380,714	951,411	630,059
Total governmental activities	31,069,349	30,169,462	26,572,706	24,019,654	20,663,379
Business-type activities					
Investment income	176,236	458,852	391,419	270,835	85,639
Miscellaneous	55,517	6,120	3,189	6,334	13,758
Loss on sale of capital assets	-	-	-	(2,121)	(4,794)
Contributions	-	26,840	74,535	66,794	46,094
Total business-type activities	231,753	491,812	469,143	341,842	140,697
TOTAL PRIMARY GOVERNMENT	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849	\$ 24,361,496	\$ 20,804,076
CHANGE IN NET ASSETS					
Governmental activities	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997	\$ 6,350,841	\$ 1,007,600
Business-type activities	369,746	239,607	343,741	200,023	(36,706)
TOTAL PRIMARY GOVERNMENT CHANGE IN NET ASSETS	\$ 8,646,955	\$ 9,611,221	\$ 8,590,738	\$ 6,550,864	\$ 970,894

Note: The County implemented GASB S-34 as of November 30, 2004. Information for prior years is not available.

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS
FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
GENERAL FUND										
Reserved	\$ 326,949	\$ 163,948	\$ 126,523	\$ 187,943	\$ 237,100	\$ 334,208	\$ 334,005	\$ 427,695	\$ 542,895	\$ 648,275
Unreserved	11,159,312	10,138,170	9,130,696	5,929,242	3,495,924	2,310,599	2,581,230	3,434,300	3,643,168	5,062,846
TOTAL GENERAL FUND	\$ 11,486,261	\$ 10,302,118	\$ 9,257,219	\$ 6,117,185	\$ 3,733,024	\$ 2,644,807	\$ 2,915,235	\$ 3,861,995	\$ 4,186,063	\$ 5,711,121
ALL OTHER GOVERNMENTAL FUNDS										
Reserved	\$ 17,202,449	\$ 11,709,423	\$ 13,995,129	\$ 14,545,952	\$ 13,508,073	\$ 3,225,103	\$ 3,846,618	\$ 3,373,881	\$ 2,960,715	\$ 766,999
Unreserved, reported in										
Special Revenue Funds	-	-	-	-	-	-	11,601,476	11,562,825	12,436,296	11,224,464
Retirement	-	-	-	-	-	1,898,277	-	-	-	-
Public Building Maintenance	-	1,323,641	3,182,654	2,764,364	746,722	712,743	-	-	-	-
Highway and Streets	-	-	-	-	-	1,487,890	-	-	-	-
Health and Welfare	-	-	-	-	-	2,692,121	-	-	-	-
Tollway Access Loan	-	-	-	(1,940,637)	(2,174,265)	-	-	-	-	-
Other Governmental Funds	7,275,054	3,637,136	2,958,298	2,554,189	2,103,798	6,600,900	-	-	-	-
Debt Service Funds	-	-	545,877	552,127	-	-	-	-	-	-
Capital Project Funds	6,260,884	9,568,069	6,133,923	6,020,710	5,414,753	3,450,503	2,906,828	3,905,429	4,412,157	5,173,228
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 30,738,387	\$ 26,238,269	\$ 26,815,881	\$ 24,496,705	\$ 19,599,081	\$ 20,067,537	\$ 18,354,922	\$ 18,842,135	\$ 19,809,168	\$ 17,164,691

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
REVENUES										
Taxes										
Property	\$ 19,652,256	\$ 19,354,142	\$ 15,793,457	\$ 14,355,845	\$ 13,627,958	\$ 12,831,268	\$ 11,388,447	\$ 10,654,062	\$ 10,072,999	\$ 9,726,758
Replacement	684,459	510,500	587,682	540,461	423,200	335,946	355,285	440,465	482,345	449,891
Inheritance	64,950	80,000	291,112	35,098	80,557	52,580	29,644	66,410	114,100	149,791
Mobile home	9,961	12,000	9,633	2,823	9,759	13,046	9,089	8,899	8,820	-
Sales (.01)	396,626	375,000	390,609	381,663	438,242	381,734	320,326	294,164	315,422	266,206
Sales (.0025)	6,093,039	4,400,000	4,972,441	4,073,725	2,855,805	2,408,768	3,087,097	2,650,986	2,425,958	2,241,765
Photo processing	-	-	-	-	-	-	18,490	33,899	33,204	31,545
Local use	227,450	210,000	211,390	186,045	172,715	145,976	149,102	171,437	192,872	173,388
State income	1,467,063	1,420,000	1,325,022	1,230,437	1,052,022	1,016,637	1,091,077	1,176,164	1,183,853	1,095,179
Games	1,215	1,000	1,248	1,290	1,374	-	-	-	-	-
Interest on property tax	-	-	17,697	17,697	-	-	-	-	-	-
Penalties on property tax	-	-	174,890	174,890	-	-	-	-	-	-
Penalties on delinquent property tax	-	-	-	-	-	-	-	-	-	-
Licenses and permits	572,801	616,340	607,231	556,601	509,081	465,380	447,825	443,257	504,784	396,015
Intergovernmental	8,819,626	9,882,559	8,653,287	7,750,480	7,376,606	6,531,412	7,138,813	6,134,453	6,492,195	5,405,444
Charges for services	6,950,027	7,434,675	6,874,161	6,819,269	5,683,424	5,609,521	4,322,666	4,339,755	4,129,533	3,848,993
Fines and forfeits	966,368	1,102,810	993,099	966,410	891,094	944,644	861,526	912,072	896,111	753,987
Investment income	1,282,547	1,871,284	1,463,760	652,053	395,409	397,619	499,035	1,213,496	1,328,964	1,132,842
Miscellaneous	554,651	542,882	412,808	453,423	1,007,593	950,828	524,338	335,593	522,783	463,321
Total revenues	47,743,039	47,813,192	42,779,527	38,198,210	34,524,839	32,085,359	30,242,760	28,875,112	28,703,943	26,135,125
EXPENDITURES										
General government	8,027,666	7,402,823	7,532,360	6,486,682	8,104,981	6,019,936	5,771,257	7,257,768	7,293,227	6,537,706
Public safety	16,692,909	16,807,319	14,153,841	12,832,471	11,865,884	11,215,976	10,158,400	8,018,496	7,151,250	6,646,539
Highways and streets	4,795,833	6,811,215	6,456,696	4,214,160	4,440,432	4,382,208	4,965,649	4,983,398	3,561,434	4,429,253
Health and welfare	8,632,398	8,861,947	7,884,146	7,351,812	7,223,777	6,861,620	6,483,056	5,399,337	4,776,220	4,205,775
Culture and recreation	604,508	1,418,661	551,021	608,094	535,284	445,216	1,665,078	442,274	365,326	499,076
Debt service										
Principal	252,005	250,000	255,000	255,000	595,000	500,000	450,000	415,000	385,000	365,000
Interest	131,491	151,914	154,123	114,758	6,550	81,072	55,425	77,155	93,517	109,077
Other charges	-	-	-	300	-	-	-	-	-	-
Capital outlay	5,259,993	2,119,038	336,015	895,133	1,151,575	1,460,399	2,349,486	3,611,535	4,150,271	3,097,497
Total expenditures	44,396,803	43,822,917	37,323,202	32,758,410	33,923,483	30,966,427	31,898,351	30,204,963	27,776,245	25,889,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,346,236	3,990,275	5,456,325	5,439,800	601,356	1,118,932	(1,655,591)	(1,329,851)	927,698	245,202

	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 5,293,024	\$ 6,363,984	\$ 2,583,840	\$ 1,455,257	\$ 1,949,143	\$ 1,514,678	\$ 1,967,707	\$ 1,773,884	\$ 4,381,414	\$ 1,645,218
Transfers (out)	(4,746,042)	(6,343,984)	(2,583,840)	(1,455,257)	(1,949,143)	(2,351,678)	(1,933,310)	(1,735,134)	(4,252,905)	(1,528,718)
Payment to refunding escrow agent	-	(1,798,750)	-	-	-	-	-	-	-	-
Bonds issued	-	-	-	1,788,750	-	-	838,320	-	-	-
Premium (discount) on bonds issued	-	-	-	53,235	-	-	(843,939)	-	-	-
Sale of capital assets	6,050	40,750	-	-	18,405	692,958	124,261	-	-	-
Total other financing sources (uses)	553,032	(1,738,000)	-	1,841,985	18,405	(144,042)	153,039	38,750	128,509	116,500
NET CHANGE IN FUND BALANCES	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325	\$ 7,281,785	\$ 619,761	\$ 974,890	\$ (1,502,552)	\$ (1,291,101)	\$ 1,056,207	\$ 361,702
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	1.01%	0.96%	1.11%	1.16%	1.84%	1.97%	1.71%	1.85%	2.03%	2.08%

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Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
1998	\$ 30,339,808	\$ 183,194,341	\$ 702,284,388	\$ 199,353,408	\$ 44,217,515	\$ 4,123,378	\$ 1,133,173,030	0.8343	\$ 3,399,519,090	33.3333%
1999	34,614,123	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246	0.8520	3,558,795,738	33.3333%
2000	42,738,580	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572	0.8531	3,749,575,716	33.3333%
2001	34,358,084	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436	0.8672	3,939,133,308	33.3333%
2002	36,610,746	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314	0.8669	4,126,290,942	33.3333%
2003	42,008,431	179,372,123	962,959,707	260,825,393	55,901,734	4,813,837	1,463,872,794	0.8573	4,391,618,382	33.3333%
2004	60,470,056	171,844,272	1,028,197,143	271,009,331	58,328,147	5,138,579	1,534,517,472	0.8679	4,603,552,416	33.3333%
2005	90,587,859	169,546,332	1,165,342,918	295,117,125	64,404,403	4,729,831	1,699,140,609	0.0847	5,097,421,827	33.3333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	1,886,297,529	0.8668	5,658,892,587	33.3333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	2,085,383,221	0.8449	6,256,149,663	33.3333%

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	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
TAX RATES										
DeKalb County	0.8343	0.8520	0.8531	0.8672	0.8669	0.8573	0.8679	0.8547	0.8668	0.8449
DeKalb County Forest Preserve District	0.0274	0.0270	0.0274	0.0278	0.0277	0.0274	0.0276	0.0569	0.0548	0.0677
	0.8617	0.8790	0.8805	0.8950	0.8946	0.8847	0.8955	0.9116	0.9216	0.9126
Townships	13.5826	13.0101	13.6995	13.7830	12.7981	13.1857	13.7582	13.3627	13.1658	12.4038
Cities and villages	11.9476	12.7732	12.5619	12.4969	12.8630	10.6337	10.9763	10.3061	10.2440	9.9516
Fire protection districts	5.3425	5.5490	5.4805	5.6210	5.7058	5.9788	6.5193	6.3984	6.4198	6.1076
Park districts	2.0777	2.9050	2.2160	2.1653	2.0899	2.0346	2.0390	1.9435	1.8432	1.2255
School districts	85.3504	86.3972	81.4679	83.2096	84.7911	84.7057	85.0570	85.2730	85.4012	81.4351
Junior college districts	2.8130	2.8077	2.1256	2.2167	2.1187	2.2557	2.2967	2.2395	2.1661	2.0829
Other districts	1.1508	1.2775	1.2490	1.2520	1.2200	1.1987	1.7393	1.1503	2.6683	52.2918
TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION	123.1263	125.5987	119.6809	121.6395	122.4812	120.8776	123.2813	121.5851	122.8301	166.4109
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.70%	0.70%	0.74%	0.74%	0.73%	0.73%	0.73%	0.75%	0.75%	0.55%

Data Source

County Clerk's Records

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

Taxpayer	2008			Taxpayer	1999		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 14,799,511	1	0.71%	DeKalb Genetics Corporation	\$ 7,519,445	1	0.63%
Goodyear Tire & Rubber Co	8,214,864	2	0.39%	Nestle Food Company	7,280,113	2	0.61%
NE DeKalb Portfolio LP (Nestles)	7,947,613	3	0.38%	Panduit	5,882,714	3	0.50%
Northland Plaza - Joseph Freed	6,620,344	4	0.32%	3-M Company	4,666,958	4	0.39%
DeKalb Area Retirement Center	6,406,877	5	0.31%	University Village I & II	3,764,801	5	0.32%
Panduit Corporation	6,338,436	6	0.30%	WalMart	2,528,040	6	0.21%
Stone Prairie Corp	5,643,745	7	0.27%	Ideal Industries	2,492,786	7	0.21%
3-M Company	5,457,225	8	0.26%	Kishwaukee Community Hospital	2,482,386	8	0.21%
DeKalb Genetics	5,230,892	9	0.25%	DeKalbe Area Retirement Center	2,472,912	9	0.21%
Fairview MSFP II LLC	4,905,099	10	0.24%	Paul Sauser	2,467,131	10	0.21%
	<u>\$ 71,564,606</u>		<u>3.43%</u>		<u>\$ 41,557,286</u>		<u>3.50%</u>

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

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1998	\$ 9,747,500	\$ 9,768,851	100.22%	\$ -	\$ 9,768,851	100.22%
1999	10,426,983	10,402,794	99.77%	(213)	10,402,581	99.77%
2000	11,005,004	10,998,212	99.94%	3,817	11,002,029	99.97%
2001	11,750,828	11,732,336	99.84%	(466)	11,731,870	99.84%
2002	12,303,637	12,327,284	100.19%	6,540	12,333,824	100.25%
2003	12,951,761	12,957,549	100.04%	6,256	12,963,805	100.09%
2004	13,740,376	13,739,854	100.00%	4,181	13,744,035	100.03%
2005	14,978,434	14,502,368	96.82%	3,216	14,505,584	96.84%
2006	17,383,364	16,315,307	93.86%	5,010	16,320,317	93.88%
2007	19,030,039	17,512,688	92.03%	16,781	17,529,469	92.11%

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

Data Source

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Business-Type Activities	Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Bonds	Lease Revenue Bonds	Revenue Bonds			
1999	\$ 2,075,000	\$ 2,843,750	\$ 8,850,000	\$ 13,768,750	0.006476126	\$ 161.65
2000	1,690,000	2,733,750	8,520,000	12,943,750	0.005583592	145.49
2001	1,275,000	2,618,750	8,201,250	12,095,000	0.005229304	135.95
2002	840,000	2,497,500	7,856,250	11,193,750	0.00486528	124.73
2003	840,000	2,497,500	7,492,500	10,830,000	0.004546502	118.28
2004	340,000	2,371,250	7,113,750	9,825,000	0.003986405	104.48
2005	-	3,887,500	12,082,500	15,970,000	0.006239246	163.52
2006	-	3,741,250	11,662,500	15,403,750	0.005468314	153.82
2007	-	1,788,750	5,366,250	7,155,000	0.002452109	68.98
2008	-	1,617,500	4,852,500	6,470,000	0.002217351	62.37

* See the schedule of Demographic and Economic Information on page 206 for personal income and population data.

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

Data Sources

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Lease Revenue Bonds*	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
1999	\$ 2,075,000	\$ 2,843,750	\$ 761,025	\$ 4,157,725	0.12%	\$ 48.81
2000	1,690,000	2,733,750	1,285,528	3,138,222	0.09%	35.27
2001	1,275,000	26,218,750	1,828,257	25,665,493	0.68%	288.48
2002	840,000	2,497,500	2,458,778	878,722	0.02%	9.79
2003	500,000	126,250	1,782,727	(1,156,477)	(0.03%)	(12.63)
2004	340,000	2,371,250	776,177	1,935,073	0.04%	20.58
2005	-	3,887,500	775,877	3,111,623	0.07%	31.86
2006	-	3,741,250	545,877	3,195,373	0.06%	31.91
2007	-	1,788,750	70,175	1,718,575	0.03%	16.57
2008	-	1,617,500	-	1,617,500	0.03%	15.59

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 197 for property value data.

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES

December 31, 2008

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ -	100.00%	\$ -
Townships	-	100.00%	-
Cities and villages	52,480	90.89%	47,699
Park districts	9,420,000	99.46%	9,369,132
Other districts	1,905,000	100.000%	1,905,000
School districts	688,710,003	24.589%	169,346,903
Junior college districts	<u>203,930,694</u>	6.15%	<u>12,541,738</u>
Total overlapping debt	<u>904,018,177</u>		<u>193,210,472</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u>\$ 904,018,177</u>		<u>\$ 193,210,472</u>

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

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

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS
 LEGAL DEBT MARGIN INFORMATION
 Last Ten Fiscal Years

Fiscal Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Legal debt limit	\$ 32,578,725	\$ 34,105,126	\$ 35,933,434	\$ 37,750,028	\$ 39,543,622	\$ 42,086,343	\$ 44,117,377	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	<u>\$ 32,578,725</u>	<u>\$ 34,105,126</u>	<u>\$ 35,933,434</u>	<u>\$ 37,750,028</u>	<u>\$ 39,543,622</u>	<u>\$ 42,086,343</u>	<u>\$ 44,117,377</u>	<u>\$ 48,850,293</u>	<u>\$ 54,231,054</u>	<u>\$ 59,954,768</u>
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 2007

Assessed value - 2007	\$ 2,085,383,221
Legal debt margin	<u>2.875%</u>
Debt limit	59,954,768
Debt applicable to limit General obligation bonds	<u>-</u>
Legal debt margin	<u>\$ 59,954,768</u>

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Charges	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
1999	\$ 8,162,943	\$ 7,021,848	\$ 1,141,095	\$ 318,750	\$ 449,250	1.49	
2000	8,595,413	7,337,108	1,258,305	330,000	399,264	1.73	
2001	9,033,930	7,802,487	1,231,443	345,000	407,576	1.64	
2002	9,169,544	8,021,079	1,148,465	363,750	409,938	1.48	
2003	9,597,676	8,448,515	1,149,161	379,000	392,453	1.49	
2004	10,021,004	9,094,261	926,743	378,750	374,298	1.23	
2005	10,899,965	9,689,362	1,210,603	397,500	452,881	1.42	
2006	11,988,427	9,689,363	2,299,064	420,000	539,453	2.40	
2007	13,506,061	12,583,812	922,249	900,000	533,886	0.64	
2008	12,586,990	11,950,186	636,804	513,750	219,679	0.87	

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

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

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(5) Personal Income	(4) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(2) School Enrollment
1999	85,176	\$ 2,126,078,136	\$ 24,961	3.4%	29.7	15,802
2000	88,969	2,318,176,264	26,056	3.3%	N/A	16,155
2001	88,969	2,312,927,093	25,997	4.5%	N/A	16,410
2002	89,743	2,300,741,291	25,637	6.9%	28.4	16,793
2003	91,561	2,382,050,976	26,016	5.9%	N/A	17,077
2004	94,041	2,464,626,528	26,208	4.9%	N/A	17,555
2005	97,665	2,712,938,370	27,778	5.3%	N/A	18,132
2006	100,139	2,816,910,070	28,130	3.9%	N/A	17,795
2007	103,729	2,917,896,770	28,130	4.6%	N/A	18,436
2008	103,729	2,917,896,770	28,130	7.4%	N/A	18,732

Data Sources

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

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Four Years Ago

2008			2004		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,152	Northern Illinois University	1	8,000
Kishwaukee Health System	2	962	Kishwaukee Health System	2	1,100
DeKalb School District	3	850	DeKalb School District	3	650
DeKalb County Government	4	650	Wal-Mart Super Center	4	600
Kishwaukee Community College	5	601	DeKalb County Government	5	504
WalMart Super Center	6	660	IDEAL Industries	6	450
Sycamore School District	7	533	Sycamore School District	7	450
3M	8	525	Alloyd	8	375
Target Distribution Center	9	505	City of DeKalb	9	266
Ideal Industries	10	400	3M	10	250
Jewel/Osco	10	400			

Information for the period nine years prior to the current period is not available, hence the use of information from four years ago.

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT										
Board members	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00	24.00
Elected officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Other employees	55.25	87.00	92.25	92.25	91.67	60.62	60.10	56.86	63.16	67.31
PUBLIC SAFETY										
Police protection	68.50	40.50	42.50	42.50	50.50	82.40	87.40	84.65	83.65	94.65
Officers	35.80	36.20	35.20	34.20	38.30	38.30	39.30	53.00	52.00	52.00
Patrol officers	14.00	15.00	16.00	17.00	19.00	19.00	20.00	20.00	21.50	20.50
	25.00	25.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00
HIGHWAYS AND STREETS										
	24.50	24.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
HEALTH AND WELFARE										
Health department	71.93	74.95	82.15	82.15	82.15	82.05	83.05	82.85	81.55	79.00
Rehab and nursing center	144.30	145.60	146.40	146.40	150.28	151.37	153.23	160.50	175.30	180.35
Other employees	5.00	5.50	1.60	1.60	2.00	5.20	5.20	7.50	9.50	10.50
CULTURE AND RECREATION										
Park personnel	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.35	5.35	6.01
History room	0.00	0.00	0.00	0.00	0.00	0.30	0.30	0.60	0.60	0.60
TOTAL	480.88	490.85	505.20	505.20	523.00	528.34	537.68	554.81	576.11	594.42

Data Sources

DeKalb County Budget Book and Annual Financial Report

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT										
Registered voters	47,874	47,688	47,633	49,765	46,238	56,404	53,224	54,766	52,754	60,718
Property parcels	33,276	33,095	33,913	34,764	36,298	37,871	39,630	41,143	43,357	43,477
Tax bills mailed	N/A	31,595	33,095	33,914	34,764	34,997	35,060	35,822	36,521	40,706
Total taxes collected by Treasurer	\$ 99,269,010	\$ 103,923,691	\$ 109,788,530	\$ 116,126,722	\$ 122,089,634	\$ 128,952,443	\$ 139,687,380	\$ 154,266,597	\$ 168,482,272	N/A
Birth certificates	873	966	1,020	875	827	974	955	1,118	1,130	1,089
Death certificates	750	700	671	700	634	740	769	633	678	743
Marriage licences	625	588	611	531	512	541	561	562	606	532
PUBLIC SAFETY										
Police										
Jail bookings	2,475	2,872	2,844	2,865	2,966	N/A	2,900	3,158	3,180	3,071
Burglary	42	47	55	47	60	56	50	63	63	54
Civil process	4,426	4,528	4,861	4,718	5,528	5,731	6,214	6,241	5,807	5,282
Traffic fatalities	15	10	13	11	14	11	17	7	18	20
Dispatched calls - communications	10,013	10,868	11,602	12,975	22,327	29,767	32,647	28,121	25,000	30,026
DUI arrests	179	161	160	251	329	345	302	461	417	369
States' Attorney										
Criminal felonies	606	761	692	621	638	794	762	764	686	784
Criminal misdemeanors	1,808	1,916	2,125	1,966	2,146	1,842	1,990	2,077	2,131	2,054
DUI	515	514	637	735	795	792	792	922	803	777
HIGHWAYS										
Miles mowed - varies dependent on weather	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,049	1,536	1,536
Snow plow hours	N/A	N/A	N/A	2,935	4,958	4,296	3,932	3,853	10,483	12,338
HEALTH AND WELFARE										
Community services										
Emergency services - total persons	950	811	1,028	1,090	975	882	916	926	952	1,160
Emergency services - total households	464	427	479	529	496	448	450	364	381	466
CULTURE AND RECREATION										
Joiner history room										
Volunteer hours	2,280	2,230	2,142	2,510	2,589	2,600	2,703	2,777	3,060	1,951
Visitors	724	422	444	535	568	590	717	839	853	362

N/A - Information not available

Data Source

Various County Departments

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
GENERAL GOVERNMENT										
Area (square miles)	648	648	648	648	648	648	648	648	648	648
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
K-9 units	2	2	3	2	3	2	2	2	2	1
HIGHWAYS										
Miles of roads (County)	198.59	201.00	201.00	192.00	192.00	190.19	190.19	192.20	192.20	195.31
Traffic signals	N/A	N/A	N/A	N/A	16	16	16	16	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	N/A	N/A	N/A	N/A	N/A	N/A	2,290	2,290	2,296	2,311
CULTURE AND RECREATION										
Parks	12	13	13	14	14	14	14	14	14	14
Park acres	828	837	837	1,130	1,130	1,130	1,130	1,130	1,206	1,206

Data Source

Various County Departments

ATTACHMENT H – Broadband Subscriber Estimates

Instructions: Using the table below, please estimate the number of subscribers for each distinct type of service offering on a quarterly basis over the five year forecast period. Combine all service pricing tiers of broadband data services into a single service offering. The subscriber projections must be described separately by the type of services offered, and by type of entity (households, businesses, "strategic institutions" i.e., critical community facilities, community anchor institutions, and public safety entities) to which services are offered. For last mile subscribers, please also provide, on a separate sheet, your estimated take rate (the percentage of total customers passed who will subscribe to your service), along with a brief description of the methodology used to forecast these subscribers/take rates. Middle mile applicants should indicate their subscriber forecasts in terms of the entities served via the last mile service providers, community anchor institutions, or public safety entities that are connected to their middle mile network. Middle mile applicants should also provide a reasoned basis for these subscriber forecasts (e.g., agreements in principle with existing or planned last mile service providers, market studies, etc).

Household Subscribers	YEAR	YEAR 1				YEAR 2				YEAR 3				YEAR 4				YEAR 5			
<i>Service Type #1</i>	0	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4	Qtr. 1	Qtr. 2	Qtr. 3	Qtr. 4
Net add-ons																					
Cumulative subscribers																					
<i>Service Type #2</i>																					
Net add-ons																					
Cumulative subscribers																					
<i>Service Type #3</i>																					
Net add-ons																					
Cumulative subscribers																					

Assumptions:

- Network geographical areas will be implemented and placed into operation over a three year period.
 - Year 1: North transmission system with 123 active facilities.
 - Year 2: Completion of the south transmission system 188 active facilities.
 - Year 3: System completion 191 active facilities.
 - Years 4-5 Anticipated annual growth in private business.
- Public Safety access is based on County operational status.
- Other primary Public Sector expansion is based on institutional readiness and growth.
- Public Safety and education will use multiple services. Secondary service subscribers are not calculated for dark fiber applications.
- Primary grant propose is enhancement of public entity connectivity.
- Private sector growth is based on current demographics, historical business growth rate and improved economic environment.

Income Statement

	Forecast Period				
	Year 1	Year 2	Year 3	Year 4	Year 5
Revenues					
Network Services Revenues:					
Local Voice Service	\$ -	\$ -	\$ -	\$ -	\$ -
Broadband Data	\$ -	\$ -	\$ -	\$ -	\$ -
Video Services	\$ -	\$ -	\$ -	\$ -	\$ -
Network Access Service Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Universal Service Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Toll Service/Long Distance Voice	\$ -	\$ -	\$ -	\$ -	\$ -
Installation Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Grant Income	\$ 9,804,999	\$ 5,025,205	\$ -	\$ -	\$ -
Other Revenues	\$ 80,929	\$ 169,983	\$ 186,836	\$ 186,836	\$ 186,836
Uncollectible Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 9,885,928	\$ 5,195,188	\$ 186,836	\$ 186,836	\$ 186,836
Expenses					
Backhaul	\$ -	\$ -	\$ -	\$ -	\$ -
Network Maintenance/Monitoring	\$ 80,929	\$ 169,983	\$ 186,836	\$ 186,836	\$ 186,836
Utilities	\$ -	\$ -	\$ -	\$ -	\$ -
Leasing	\$ -	\$ -	\$ -	\$ -	\$ -
Sales/Marketing	\$ -	\$ -	\$ -	\$ -	\$ -
Customer Care	\$ -	\$ -	\$ -	\$ -	\$ -
Billing	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate G&A	\$ -	\$ -	\$ -	\$ -	\$ -
Other Operating Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 80,929	\$ 169,983	\$ 186,836	\$ 186,836	\$ 186,836
EBITDA	\$ 9,804,999	\$ 5,025,205	\$ -	\$ -	\$ -
Depreciation	\$ 393,143	\$ 1,374,793	\$ 1,329,677	\$ 1,110,495	\$ 939,553
Amortization	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings Before Interest and Taxes	\$ 9,411,857	\$ 3,650,412	\$ (1,329,677)	\$ (1,110,495)	\$ (939,553)
Interest Expense - New RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense - Existing RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -
Income Before Taxes	\$ 9,411,857	\$ 3,650,412	\$ (1,329,677)	\$ (1,110,495)	\$ (939,553)
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Net Income	\$ 9,411,857	\$ 3,650,412	\$ (1,329,677)	\$ (1,110,495)	\$ (939,553)

Balance Sheet

Assets	Forecast Period				
	Year 1	Year 2	Year 3	Year 4	Year 5
<i>Current Assets</i>					
Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Marketable Securities	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Notes Receivable	\$ -	\$ -	\$ -	\$ -	\$ -
Inventory	\$ -	\$ -	\$ -	\$ -	\$ -
Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Non-Current Assets</i>					
Long-Term Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Amortizable Asset (Net of Amortization)	\$ -	\$ -	\$ -	\$ -	\$ -
Plant in Service	\$ 9,805,000	\$ 14,830,204	\$ 14,830,204	\$ 14,830,204	\$ 14,830,204
Less: Accumulated Depreciation	\$ (393,143)	\$ (1,767,935)	\$ (3,097,612)	\$ (4,208,107)	\$ (5,147,661)
Net Plant	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543
Other	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Current Assets	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543
Total Assets	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543
Liabilities and Owners' Equity					
Liabilities					
<i>Current Liabilities</i>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Notes Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Current Portion - Total RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Current Portion - Other Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Current Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Long-Term Liabilities</i>					
Existing RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Proposed RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Existing non-RUS Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Total Long-Term Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
Owner's Equity					
Capital Stock	\$ -	\$ -	\$ -	\$ -	\$ -
Additional Paid-In Capital	\$ -	\$ -	\$ -	\$ -	\$ -
Patronage Capital Credits	\$ -	\$ -	\$ -	\$ -	\$ -
Retained Earnings	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543
Total Equity	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543
Total Liabilities and Owner's Equity	\$ 9,411,857	\$ 13,062,269	\$ 11,732,592	\$ 10,622,097	\$ 9,682,543

Statement of Cash Flows

	Forecast Period				
	Year 1	Year 2	Year 3	Year 4	Year 5
Beginning Cash	\$ -	\$ -	\$ -	\$ -	\$ -
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net Income	9,411,857	3,650,412	(1,329,677)	(1,110,495)	(939,553)
<i>Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities</i>					
Add: Depreciation	393,143	1,374,793	1,329,677	1,110,495	939,553
Add: Amortization	-	-	-	-	-
<i>Changes in Current Assets and Liabilities:</i>					
Marketable Securities	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Inventory	-	-	-	-	-
Prepayments	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Accounts Payable	-	-	-	-	-
Other Current Liabilities	-	-	-	-	-
Net Cash Provided (Used) by Operations	\$ 9,805,000	\$ 5,025,205	\$ -	\$ -	\$ -
CASH FLOWS FROM FINANCING ACTIVITIES:					
Notes Receivable	-	-	-	-	-
Notes Payable	-	-	-	-	-
Principal Payments	-	-	-	-	-
New Borrowing	-	-	-	-	-
Additional Paid-in Capital	-	-	-	-	-
Additions to Patronage Capital Credits	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Net Cash Provided by Financing Activities	\$ -	\$ -	\$ -	\$ -	\$ -
CASH FLOWS FROM INVESTING ACTIVITIES:					
Capital Expenditures	(9,805,000)	(5,025,205)	-	-	-
Amortizable Asset (Net of Amortization)	-	-	-	-	-
Long-Term Investments	-	-	-	-	-
Net Cash Used by Investing Activities	\$ (9,805,000)	\$ (5,025,205)	\$ -	\$ -	\$ -
Net Increase (Decrease) in Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Cash	\$ -	\$ -	\$ -	\$ -	\$ -

DeKalb County
Notes to Financial Statements
Summary of Significant Forecast Assumptions

Attachment K – Income Statement

To accurately depict the impact of the proposed project on the income statement, only information related to the project is reported for the forecast period.

Grant revenue is received and recognized in accordance with the proposed schedule of project costs. Accordingly, \$9,804,999 will be recognized in the first year of the project. The remaining balance of \$5,025,205 is to be recognized in the second year on completion of the project.

According to the proposed agreement, the County is to receive full reimbursement for maintenance of the fiber optic network and replacement of the equipment by the varied benefitting entities noted in the proposal (i.e. health care, communities, schools, etc.). Maintenance of the network is anticipated to cost approximately \$186,836 per annum. Years One and Two have been adjusted to recognize the progression of the network as it is placed in service over that period. Replacement of the equipment is anticipated to occur in periods subsequent to the forecast. As a result, those figures can not be demonstrated within the forecast but merit inclusion in the significant forecast assumptions.

Depreciation expense is recognized as sections of the network are placed in service. The fiber optic network is depreciated over the useful life of fifteen years. The equipment placed in service is depreciated over the useful life of seven years.

Attachment L – Balance Sheet

To accurately depict the impact of the proposed project on the balance sheet, only information related to the project is reported for the forecast period.

In accordance with generally accepted accounting principles, the lease agreement for the fiber optic network has been recognized as a capital lease. Capital expenditures are placed in service in accordance with the proposed schedule of project costs. As a result, the projected fiber optic network placed in-service is broken down by quarter as follows:

- March 31, 2010 \$2,780,000
- June 30, 2010 \$2,000,000
- September 30, 2010 \$2,000,000
- December 31, 2010 \$1,100,000
- March 31, 2011 \$ 800,000
- June 30, 2011 \$2,100,000
- September 30, 2011 \$1,625,204

The projected equipment placed in-service is broken down by quarter as follows:

- June 30, 2010 \$ 525,000
- September 30, 2010 \$ 500,000
- December 31, 2010 \$ 900,000
- March 31, 2011 \$ 500,000

Attachment M – Statement of Cash Flows

To accurately depict the impact of the proposed project on the statement of cash flows, only information related to the project is reported for the forecast period.

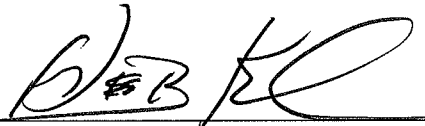
Capital expenditures are recognized according to the proposed schedule of project costs.

Certification Requirements for BTOP

U.S. Department of Commerce
Broadband Technology Opportunities Program

I certify that I am the duly authorized representative of the applicant organization, and that I have been authorized to submit the attached application on its behalf. A copy of the applicant organization's authorization for me to submit this application as its official representative is on file in the applicant's office, and I am identified as the applicant organization's Authorized Organization Representative (AOR) in the Central Contractor Registration database. By signing this certification, I certify that the statements contained in the application are true, complete, and accurate to the best of my knowledge, and that if an award is made, the applicant organization will comply with all applicable award terms and conditions.

8/12/09
(Date)


(Authorized Representative's Signature)

Herb Kurylin
Name:

Chief Network Architect
Title:

Ruth Anne Tobias,
Chairman
Larry A. Anderson,
Vice Chairman
Fax: 815/895-7284



Legislative Center □ 200 N. Main Street □ Sycamore, Illinois 60178 □ (815) 895-7189

DeKalb County

August 11, 2009

To Whom It May Concern:

Please be advised that the DeKalb County Government hereby authorizes Herb Kuryliw of Northern Illinois University to act as its agent and authorized representative in submitting the Federal Recovery Act – Broadband Technology Opportunities Program grant applications.

Sincerely,

Ruth Anne Tobias, County Board Chairman

**Broadband Infrastructure Application
Submission to RUS (BIP) and NTIA (BTOP)**

Certification Requirements BTOP

**U.S. Department of Commerce
Broadband Technology Opportunities Program**

(i) I certify that I am authorized to submit this grant application on behalf of the eligible entity(ies) listed on this application, that I have examined this application, that all of the information and responses in this application, including certifications, and forms submitted, all of which are part of this grant application, are material representations of fact and true and correct to the best of my knowledge, that the entity(ies) that is requesting grant funding pursuant to this application and any subgrantees and subcontractors will comply with the terms, conditions, purposes, and federal requirements of the grant program; that no kickbacks were paid to anyone; and that a false, fictitious, or fraudulent statements or claims on this application are grounds for denial or termination of a grant award, and/or possible punishment by a fine or imprisonment as provided in 18 U.S.C. § 1001 and civil violations of the False Claims Act.

(ii) I certify that the entity(ies) I represent have and will comply with all applicable federal, state, and local laws, rules, regulations, ordinances, codes, orders and programmatic rules and requirements relating to the project. I acknowledge that failure to do so may result in rejection or deobligation of the grant or loan award. I acknowledge that failure to comply with all federal and program rules could result in civil or criminal prosecution by the appropriate law enforcement authorities.

(iii) If requesting BTOP funding, I certify that the entity(ies) I represent has and will comply with all applicable administrative and federal statutory, regulatory, and policy requirements set forth in the DOC Pre-Award Notification, published in the Federal Register on February 11, 2008 (73 FR 7696), as amended; DOC Financial Assistance Standard Terms and Conditions (Mar. 8, 2009); DOC American Recovery and Reinvestment Act Award Terms (April 9, 2009); and any Special Award Terms and Conditions that are included by the Grants Officer in the award."

August 11 2009
(Date)

Ruth Anne Tobias
(Authorized Representative's Signature)

Ruth Anne Tobias
Name:

County Board Chair
Title:

ASSURANCES - CONSTRUCTION PROGRAMS

OMB Approval No. 4040-0009
Expiration Date 07/30/2010

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0042), Washington, DC 20503.



PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the Awarding Agency. Further, certain Federal assistance awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project costs) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, the right to examine all records, books, papers, or documents related to the assistance; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title, or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the Federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with Federal assistance funds to assure non-discrimination during the useful life of the project.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progress reports and such other information as may be required by the assistance awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
10. Will comply with all Federal statutes relating to non-discrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681 1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

11. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
12. Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
15. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq).
18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-1 33, "Audits of States, Local Governments, and Non-Profit Organizations."
19. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

*SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 		*TITLE County Board Chairman	
*APPLICANT ORGANIZATION DeKalb County Government		*DATE SUBMITTED 	

CERTIFICATION REGARDING LOBBYING

Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 15 CFR Part 28, "New Restrictions on Lobbying." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Commerce determines to award the covered transaction, grant, or cooperative agreement.

LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 15 CFR Part 28, for persons entering into a grant, cooperative agreement or contract over \$100,000 or a loan or loan guarantee over \$150,000 as defined at 15 CFR Part 28, Sections 28.105 and 28.110, the applicant certifies that to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

In any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification.

NAME OF APPLICANT DeKalb County Government	AWARD NUMBER AND/OR PROJECT NAME Broadband Technology Opportunities Program
PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE Ruth Anne Tobias, County Board Chairman	
SIGNATURE <i>Ruth Anne Tobias</i>	DATE <i>August 11 2009</i>

CERTIFICATION REGARDING LOBBYING

Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 15 CFR Part 28, "New Restrictions on Lobbying." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Commerce determines to award the covered transaction, grant, or cooperative agreement.

LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 15 CFR Part 28, for persons entering into a grant, cooperative agreement or contract over \$100,000 or a loan or loan guarantee over \$150,000 as defined at 15 CFR Part 28, Sections 28.105 and 28.110, the applicant certifies that to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

In any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification.


NAME OF APPLICANT	AWARD NUMBER AND/OR PROJECT NAME
DeKalb County Government	Broadband Technology Opportunities Program
PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE	
Ruth Anne Tobias, County Board Chairman	
SIGNATURE	DATE
<i>Ruth Anne Tobias</i>	<i>August 11 2009</i>

DISCLOSURE OF LOBBYING ACTIVITIES

Approved by OMB
0348-0046

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352

(See reverse for public burden disclosure.)

1. Type of Federal Action: <input type="checkbox"/> a. contract <input checked="" type="checkbox"/> b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: <input checked="" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: DeKalb County Government c/o Finance Office 200 N Main St Sycamore, IL 60178 Congressional District, if known: IL #14	5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known:	
6. Federal Department/Agency: U.S. Department of Commerce National Telecommunications & Information Administration	7. Federal Program Name/Description: Recovery Act - Broadband Technology Opportunities Program (BTOP) CFDA Number, if applicable: 11.557	
8. Federal Action Number, if known:	9. Award Amount, if known: \$	
10. a. Name and Address of Lobbying Registrant <i>(if individual, last name, first name, MI):</i> Holland & Knight 2099 Pennsylvania Ave NW Suite 100 Washington DC 20006	b. Individuals Performing Services <i>(including address if different from No. 10a)</i> <i>(last name, first name, MI):</i> Dan Maldonado Dustin McDonald	
11. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: <u></u> Print Name: <u>Ruth Anne Tobias</u> Title: <u>County Board Chairman</u> Telephone No.: <u>(815) 895-7189</u> Date: <u>8-11-09</u>	
Federal Use Only:		Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)

CERTIFICATION REGARDING LOBBYING LOWER TIER COVERED TRANSACTIONS

Applicants should review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 15 CFR Part 28, "New Restrictions on Lobbying."

LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 15 CFR Part 28, for persons entering into a grant, cooperative agreement or contract over \$100,000 or a loan or loan guarantee over \$150,000 as defined at 15 CFR Part 28, Sections 28.105 and 28.110, the applicant certifies that to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

In any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure occurring on or before October 23, 1996, and of not less than \$11,000 and not more than \$110,000 for each such failure occurring after October 23, 1996.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification.

NAME OF APPLICANT

DeKalb County Government

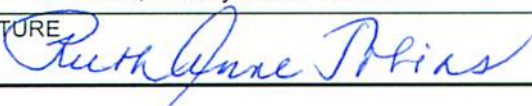
AWARD NUMBER AND/OR PROJECT NAME

Broadband Technology Opportunities Program

PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE

Ruth Anne Tobias, County Board Chairman

SIGNATURE



DATE

August 11 2009

DeKalb County Government

Application for The Recovery Act Broadband Technology
Opportunities Program (BTOP)

Appendix

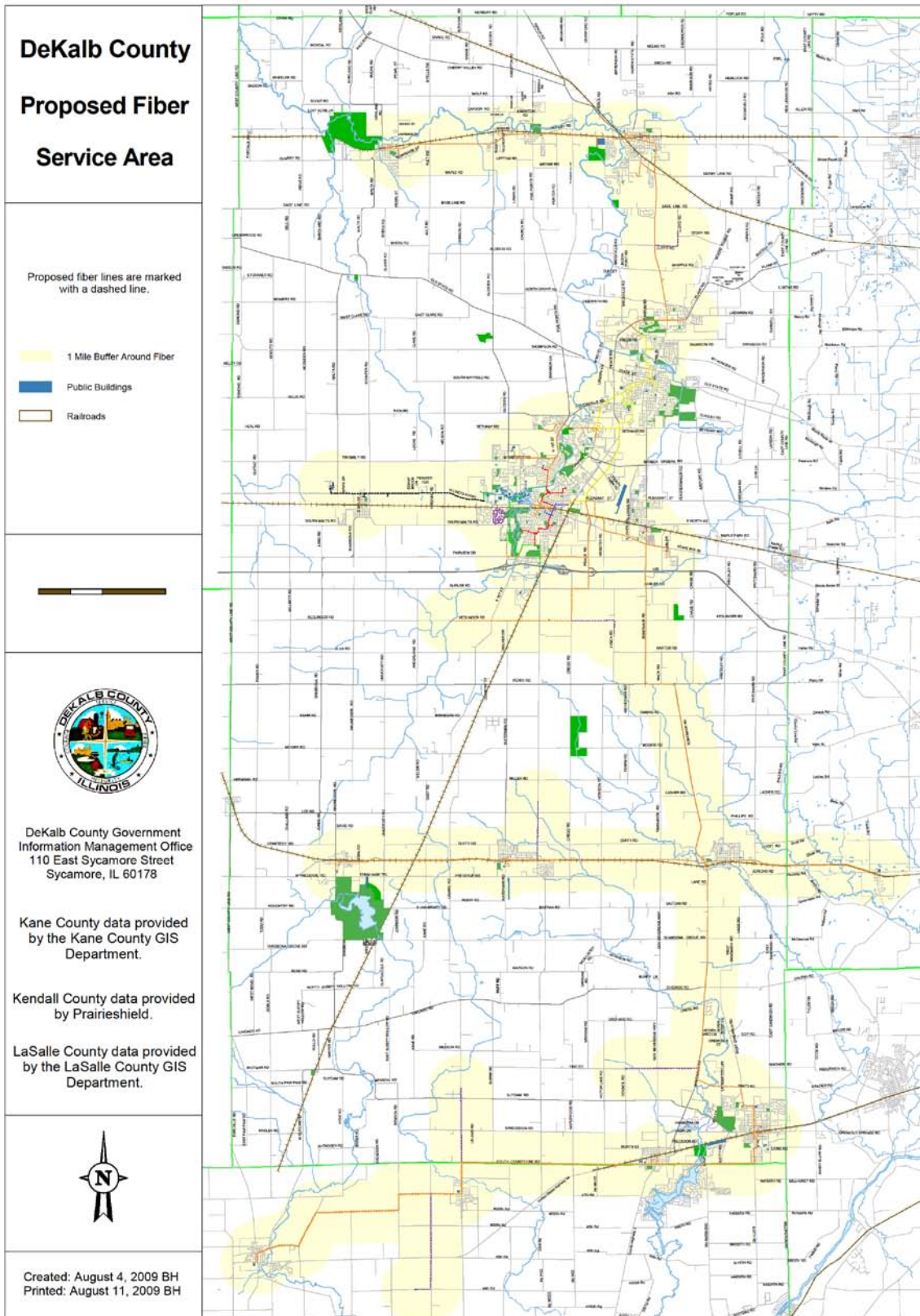


Appendix Listing

Appendix - A	General Service Map	Page 3
Appendix – B	Census Block Map	Page 4
Appendix – C	Service Map	Page 5
Appendix – D	Letters of Support	Page 6
Appendix – E	Contract Framework	Page 35

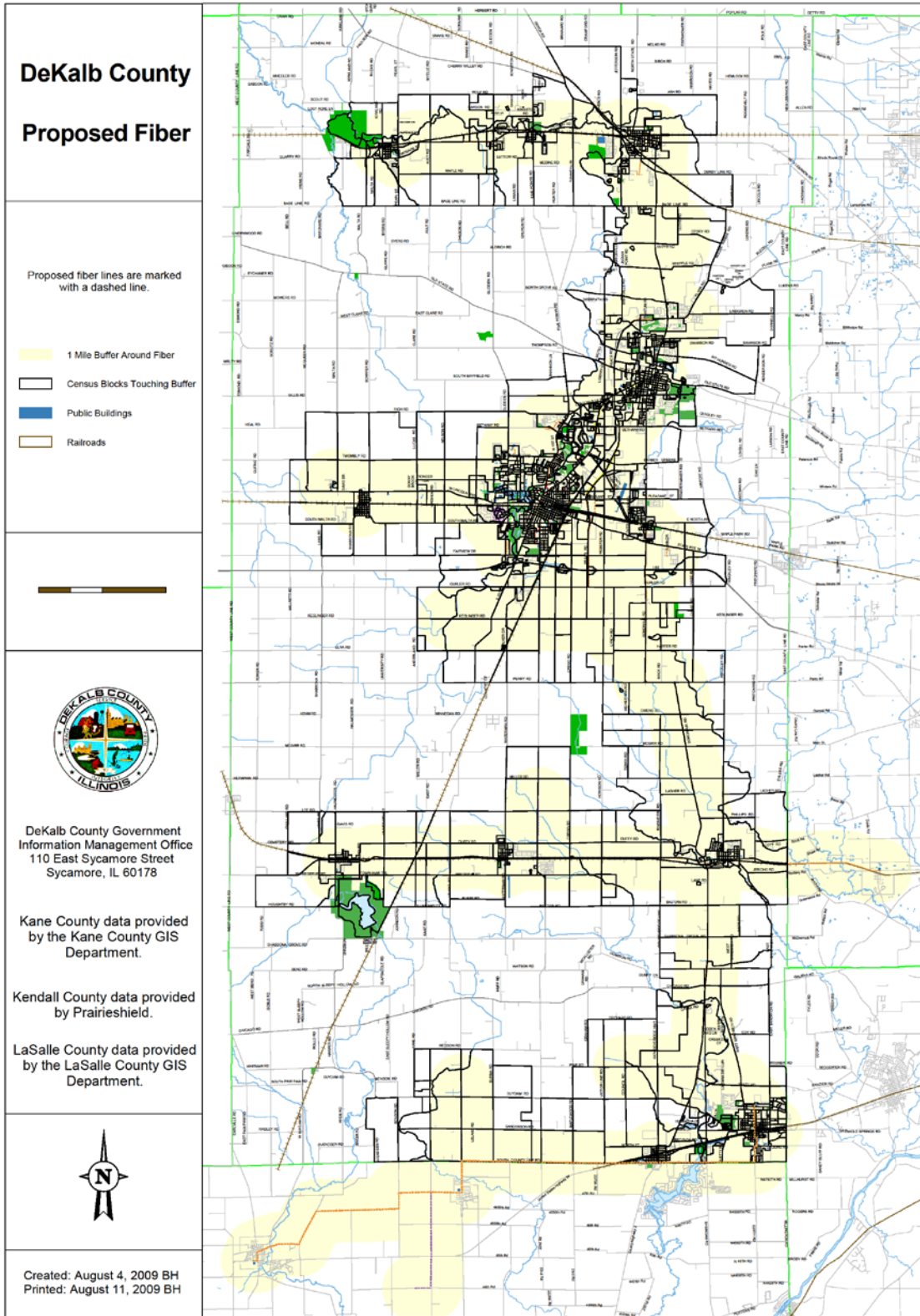
Appendix A – Coverage Map

Detailed map FiberOpticCounty2.pdf is included with the grant application.



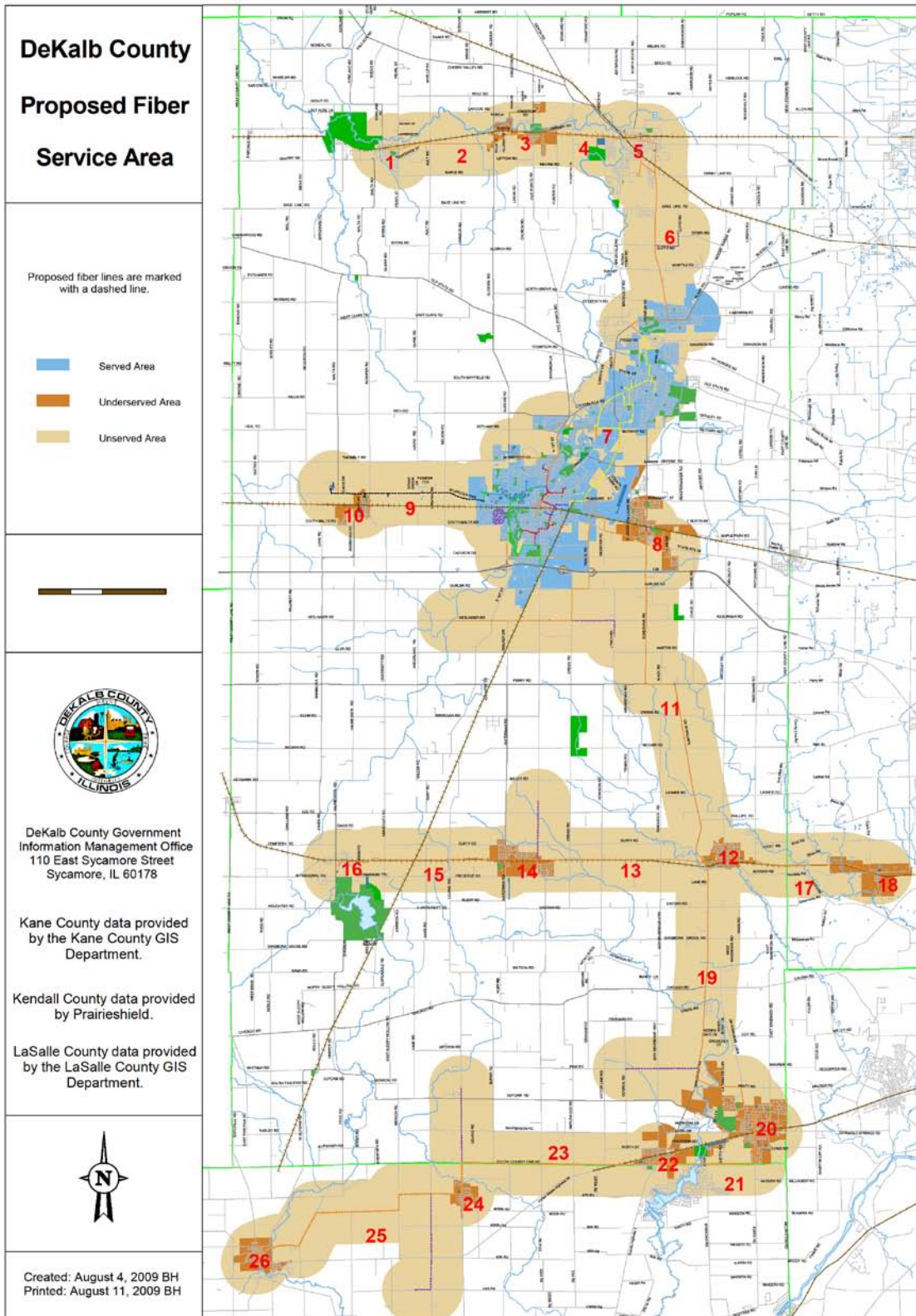
Appendix B – Census Data

Detailed map FiberOpticCensusBlocks.pdf is included with the grant application.



Appendix C - Service Map

Detailed map FiberOpticServedArea.pdf is included with the grant application.



Appendix D – DATA Members and Letters of Support

DeKalb County Government
Northern Illinois University
City of DeKalb
City of Earlville
City of Sycamore
Town of Cortland
Village of Hinckley
Village of Kirkland
Village of Shabbona
City of Sandwich
City of Genoa
Village of Somonauk
Village of Kingston
Village of Waterman
Village of LeLand
DeKalb County ROE
DeKalb Schools
Earlville Schools
Genoa-Kingston Schools
Hiawatha Schools
Hinckley-BigRock Schools
Indian Creek
Indian Valley Vocational Center
KEC
Leland Schools
Sandwich Schools
Sycamore Schools
DeKalb County Community Foundation
Kishwaukee Community Health System
Ben Gordon Center
DeKalb Fiber Optic, LLC
Clinton Township Public Library
Cortland Community Library
DeKalb Public Library
Flewellin Memorial Library
Genoa Public Library District
Hinckley Public Library District
Kirkland Public Library
Malta Township Public Library
Sandwich District Library
Somonauk Public Library District
Earlville Public Library District
Sycamore Public Library
DeKalb Farm Bureau
DeKalb County Economic Development Cooperation

Appendix D – DATA Members and Letters of Support

RICHARD J. DURBIN
ILLINOIS
COMMITTEE ON APPROPRIATIONS
COMMITTEE ON THE JUDICIARY
COMMITTEE ON RULES
AND ADMINISTRATION
ASSISTANT MAJORITY
LEADER

United States Senate
Washington, DC 20510-1304

August 6, 2009

309 HART SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1304
(202) 224-2152
TTY (202) 224-6180
230 SOUTH DEARBORN, 38TH FLOOR
CHICAGO, IL 60604
(312) 353-4952
525 SOUTH EIGHTH STREET
SPRINGFIELD, IL 62703
(217) 492-4062
701 NORTH COURT STREET
MARION, IL 62959
(618) 998-8812
durbin.senate.gov

Mr. Herb Kuryliw
Internet Technology Services
WL 2133-01
NIU
DeKalb, IL 60115

Dear Mr. Kuryliw:

I am writing in support of DeKalb County, Illinois which has submitted a proposal to the National Telecommunications and Information Administration for a Recovery Act Broadband Opportunities Program grant.

DeKalb County has partnered with Northern Illinois University and numerous outstanding institutions in northern Illinois to form a consortium called the DeKalb Advancement of Technology Authority (DATA). This organization of technologists has been coordinating a broadband plan for the region to promote low-cost high-speed broadband solutions for not-for-profits while creating an environment that will allow for-profits to take advantage of low-cost broadband services and fiber. DATA was created as a result of the lack of infrastructure to support high-speed, low-cost broadband for the DeKalb area.

DATA seeks to connect 42 K-12 schools, 12 municipalities, 20 county sites including E911 services, 2 hospitals, 5 clinics, 68 library locations, Northern Illinois University, Kishwaukee Community College and several farmers. Over 3600 businesses in the area will have the potential to obtain fiber or low cost services and another 100 have expressed interest in higher speeds and lower cost broadband from the DATA plan.

The construction of the fiber optic cable will result in the creation of 20-30 jobs with many being retained for continued expansion of the network and as many as 30 technical jobs could be added to support the connectivity for public and private businesses. The cost savings for business will allow greater job retention in over 90 businesses in the DeKalb area.

As a longtime proponent of broadband connectivity, I understand the huge economic, educational and social impact of DeKalb County's proposal. I urge the Department of Commerce NTIA to give it the most serious consideration.

Sincerely,



Richard J. Durbin
United States Senator

Appendix D – DATA Members and Letters of Support

BILL FOSTER
14TH DISTRICT, ILLINOIS

COMMITTEES:

FINANCIAL SERVICES
SUBCOMMITTEE ON
FINANCIAL INSTITUTIONS AND CONSUMER CREDIT
SUBCOMMITTEE ON
CAPITAL MARKETS, INSURANCE, AND
GOVERNMENT SPONSORED ENTERPRISES
OVERSIGHT AND GOVERNMENT REFORM
SUBCOMMITTEE ON
NATIONAL SECURITY AND FOREIGN AFFAIRS
SUBCOMMITTEE ON
DOMESTIC POLICY

Herb Kuryliw
Northern Illinois University
Information Technology Services
DeKalb IL, 60115

Congress of the United States
House of Representatives
Washington, DC 20515-1314
August 5, 2009

1339 LONGWORTH HOUSE OFFICE BUILDING
WASHINGTON, DC 20515-1314
(202) 225-2976
TOLL FREE: (866) 777-6670

DISTRICT OFFICES
27 NORTH RIVER STREET
BATAVIA, IL 60510
(630) 406-1114
TOLL FREE: (866) 324-6128

119 WEST FIRST STREET
DIXON, IL 61021
(815) 288-0680

137 SOUTH STATE STREET
SUITE 344
GENESEO, IL 61254
(309) 944-3658

RE: DeKalb County and NIU grant for Fiber Optic Network Cooperative

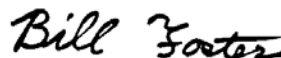
Dear Mr. Kuryliw:

DeKalb County, Illinois is home to more than 100,000 residents in addition to the 25,000 students that study at Northern Illinois University. With such an active, growing population, a need arises for cutting edge communicative technology. NIU has an existing fiber optic Internet network called NIUNet that links all of their outreach centers. The general goal of NIUNet is to connect the cities and businesses more efficiently by providing them high speed internet services.

Grant money awarded to NIU or the DeKalb Advancement of Technology Authority (DATA) would enable the creation of an extensive fiber optic network cooperative for both public and private use, which will begin as an expansion of NIUNet. This high speed improvement to the transfer of information has widespread benefits for the residents of the county and for the University. It will more efficiently connect underserved areas, schools, disaster recovery initiatives, farmers, and businesses. Increased bandwidth will help hospitals send large amounts of information, such as MRI results, in a faster manner. In addition, the network would foster economic development since Web communications are a crucial component in most businesses, and the network's establishment would create jobs within the county.

I urge you to give DeKalb County and NIU's application every appropriate consideration, to let me know when a decision about the grant has been made, and to advise me of the status of the application. If you require any additional information, please do not hesitate to contact my Constituent Services Advocate, Meghan Auker, at 630-406-1114. Thank you for your kind attention to this matter.

Sincerely,



Bill Foster
MEMBER OF CONGRESS

Appendix D – DATA Members and Letters of Support



Phil Quinn
Governor

Illinois Department of Commerce and Economic Opportunity

Warren Kibbe
Director

August 11, 2009

Mr. Gary Hanson, Deputy County Administrator
DeKalb County Government
C/O Finance Office, 200 N. Main Street
Sycamore, IL 60178-1431

Dear Mr. Hanson:

The State of Illinois recognizes the need to bring world class broadband to every community. As part of this effort, the Illinois Broadband Deployment Program provides grants and loans to expand and strengthen broadband network infrastructure, health information technology, distance learning, and public safety. The Illinois Department of Commerce and Economic Opportunity (DCEO) is pleased to commit \$1,305,075 for the DeKalb Advancement of Technology Authority Project based on the following conditions.

- State funding is contingent upon your federal application being approved and the execution of a grant agreement with DCEO. Please note that this commitment letter does not constitute an enforceable agreement and does not confer any property, equitable or legal rights.
- State funding commitments are valid for projects that are awarded federal funding under the July 1, 2009 Notice of Funding Availability for the Broadband Initiatives Program and Broadband Technology Opportunities Program (application due August 14, 2009).
- State financial commitments will be made based on the information provided in the state application. Any significant change to the project scope of work and budget must be agreed upon by DCEO for the state funding commitment to remain valid.
- Upon the approval of the federal broadband proposal, please contact DCEO regarding a state grant agreement that will include the project scope of work and budget. Please also note that issuance of state matching funds is contingent on the cash available in the Build Illinois Bond Fund and valid state appropriations.

Internet Address: <http://www.dceoinfo.state.il.us>

620 E. Adams Street
Springfield, Illinois 62761-1515
217-785-7500
TDD: 602-785-6035

James R. Thompson Center
100 West Randolph Street, Suite 3-420
Chicago, Illinois 60601-3215
312-014-7777
TDD: 800-749-6035

2309 West Madison, Suite 18
Morton, Illinois 62551-1182
618-997-4894
TDD: 618-997-6035

Printed on Recycled and 50% Post-Consumer Paper

Appendix D – DATA Members and Letters of Support

DeKalb Public Library

309 Oak Street • DeKalb, Illinois 60115-3369 • Phone • 815.756.9568 • Facsimile • 815.756.7837

August 6, 2009

To Whom It May Concern:

As Director of the DeKalb Public Library I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broad band connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of DeKalb Public Library, we thank you for your consideration of this project request.

Respectfully submitted,



Dee Coover

Director DeKalb Public Library

Entering Our Second Century of Service

Appendix D – DATA Members and Letters of Support



Hiawatha Community Unit School District #426
410 South First Street • Kirkland, Illinois 60146

District Office of the Superintendent
815-522-6676 Fax: 815-522-6619
www.hiawatha426.k12.il.us

Hiawatha Jr. High & High School
815-522-3335 Fax: 815-522-9918
Hiawatha Elementary School
815-522-3336 Fax: 815-522-3185

July 28, 2009

Dear Governor Quinn :

As superintendent of Hiawatha Community Unit School District #426, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Hiawatha Community Unit School District #426, we thank you for your consideration of this project request.

Sincerely,



Christine E. Demory
Superintendent of Schools

"QUALITY EDUCATION FOR ALL CHILDREN"

HIAWATHA



HAWKS

"AN EQUAL OPPORTUNITY EMPLOYER"

Appendix D – DATA Members and Letters of Support

CANTEL COMMUNICATIONS LLC

1703 State St.
Dekalb, IL. 60115
Phone (815)748-2715
Fax (815)748-4264
canel@tbc.net

March 13, 2009

Herb Kuryliw
Norther Illinois University.
Dekalb, IL. 60115

Mr. Kuryliw,

Cantel Communications LLC is an Illinois corporation established in 1988 and based in Dekalb County concentrating primarily in the placement of underground communications facilities, specializing in the fiber optic field.

We appreciate this opportunity to be considered for the proposed Dekalb County fiber project. To complete this project in the time frame as conveyed to us by Dan Halverson, of one year, for the placement of approx. 500,000 ft of conduit for the new fiber optic network. Various construction methods and the route of this primarily rural project will determine the impact on the adding of between 9 to 20 construction positions while maintaining our existing staff. These additional positions would range in pay from \$55,000.00 to \$75,000.00, in base wages, for the year.

To complete this project in the allotted time frame, would require an investment of approx. \$520,000.00 in capital expenditures from local vendors, for the purchase of additional construction equipment, vehicles, trailers, and tooling.

Please feel free to contact us if you should require any additional information.

Sincerley,

Robert Harris

Appendix D – DATA Members and Letters of Support

Cortland Community Library

63 S. Somonauk Road

Box 486

Cortland, IL 60112

815-756-7274

August 6, 2009

Mr. Herb Kuryliw

Chief Network Architect

Northern Illinois University

DeKalb, IL 60115

Dear Mrs. Kuryliw,

As director of tiny Cortland Community Library, I would like to add my support to the application being made by the DeKalb Advancement of Technology Authority (DATA)

for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Patrons of all Illinois libraries deserve a free public high speed connection to the Internet.

Public libraries throughout the state are seeking the fastest connections possible to facilitate patron needs. In rural northern Illinois smaller libraries, like Cortland Community Library, are sadly underserved with respect to broadband connectivity. It is simply unavailable.



Northern Illinois Technology Triangle

333 Lincoln Highway
P.O. Box 456
Rochelle, IL 61068-0456
Office: (815)561-3555
Fax: (815)562-5861
www.nitechtriangle.org

Dear Governor Quinn :

As President of the Northern Illinois Technology Triangle I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the Northern Illinois Technology Triangle, I thank you for your consideration of this project request.

Sincerely

A handwritten signature in black ink, appearing to read 'Scott Koteski', is written over the word 'Sincerely'.

Scott Koteski

Appendix D – DATA Members and Letters of Support

August 10, 2009

Herb Kuryliw
Chief Network Architect ESS
Northern Illinois University
1425 W. Lincoln Hwy.
DeKalb, IL 60115

Dear Mr. Kuryliw :

I am writing on behalf of KWISP Internet Services, in support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

KWISP provides non-mobile wireless Internet service to rural areas of northern LaSalle and southern DeKalb counties. These areas have been severely underserved in their needs for broadband connectivity. Our ability to provide broadband connectivity to residents and businesses in these areas, is limited by the lack of a high speed backbone such as the one being proposed by DATA. We must currently provision wireless backhaul to each tower, at higher cost, lower speed, and lower reliability than would be achieved by the proposed fiber network.

I urge serious consideration be given to the DeKalb Advancement of Technology Authority's application. It is a model for joint local community effort toward broadband connectivity, that will contribute to improving quality of life and advancing economic development.

On behalf of KWISP, I thank you for your consideration of this project request.

Regards,

Ken Hohhof
KWISP Internet Services
www.kwisp.com
phone 630-942-5940

Appendix D – DATA Members and Letters of Support

City of Earlville

210 W. Railroad Street
P.O. Box 98
Earlville, Illinois 60518
815-246-9588

COPY

March 20, 2009

The Honorable Pat Quinn
Governor of Illinois
State House
Springfield, IL 62706

Dear Governor Quinn:

As an Alderman for the City of Earlville, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broad band connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the City of Earlville, I thank you for your consideration of this project request.

Sincerely,



Mike Hall
Alderman
City of Earlville

Appendix D – DATA Members and Letters of Support



One Kish Hospital Drive • P.O. Box 707 • DeKalb, IL 60115
815.756.1521 • Fax: 815.756.7665 • www.kishhealth.org

April 27, 2009

Dear Governor Quinn:

As Chief Financial Officer of KishHealth System, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development. We believe that this network will have profound benefits to the region. Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of KishHealth System, we thank you for your consideration of this project request.

Sincerely,

A handwritten signature in black ink that reads "Heath Bell".

Heath Bell, VP/CIO
KishHealth System

Kishwaukee Community Hospital | KCH Unlimited Performance Rehabilitation & Sports Medicine | Valley West Community Hospital | VWCH Rehabilitation
Hauser-Ross Eye Institute & Surgicenter | Hauser-Ross Optical | Kishwaukee Cancer Care Center | DeKalb County Hospice | Kishwaukee Health Foundation
Illinois Regional Cancer Center | Kishwaukee Corporate Health | DeKalb MRI Imaging Institute | KishHealth Family & Specialty Care Clinics
Valley West Medical Arts Building | Yorkville Imaging Institute

Appendix D – DATA Members and Letters of Support

Ruth Anne Tobias,
Chairman
Larry A. Anderson,
Vice Chairman
Fax: 815/895-7284



Legislative Center □ 200 N. Main Street □ Sycamore, Illinois 60178 □ (815) 895-7189

DeKalb County

April 13, 2009

Governor Patrick Quinn
207 State Capitol
Springfield, IL 62706


Dear Governor Quinn :

As Chairman of the DeKalb County Board, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high-speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high-speed Internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

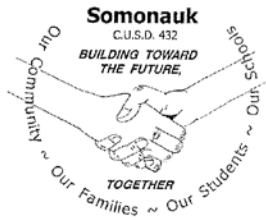
On behalf of DeKalb County, Illinois, I thank you for your consideration of this project request.

Sincerely,

Ruth Anne Tobias
Chairman of the DeKalb County Board
DeKalb County, Illinois

RAT/mcs

J:RuthAnne/DATA letter of support.doc

Appendix D – DATA Members and Letters of Support



Somonauk CUSD #432

501 W. Market Street

Somonauk, IL 60552

815-498-2314

815-498-9523 fax

March 30, 2009

Governor Patrick Quinn
Office of the Governor
207 State House
Springfield, IL 62706

Dear Governor Quinn :

As Board President and Superintendent of the Somonauk Community Unit School District No. 432, we am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

We urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Somonauk Community Unit School District No. 432, we thank you for your consideration of this project request.

Sincerely,

Timothy Cain sw

Timothy Cain
President

M. Susan Workman

M. Susan Workman, Ed.D.
Superintendent

Appendix D – DATA Members and Letters of Support

www.dcedc.org



421 N. California Street, Suite 200
Sycamore, IL 60178

[phone] 815.895.2711

[fax] 815.895.8713

The Honorable Patrick Quinn
Governor
State of Illinois
207 State Capitol
Springfield, IL 62706

Dear Governor Quinn:

This is to convey the support of the DeKalb County Economic Development Corporation for the application by the DeKalb Advancement of Technology Authority to use stimulus funds to create a high-speed fiber optic network in DeKalb County and northern LaSalle County. The purpose of this proposal is to accelerate economic development by linking educational institutions, healthcare facilities, government offices and businesses to facilitate the cost-effective transmission of data and information in support of education, government and business operations.

Organizations in DeKalb County and northern LaSalle County need to connect to a fiber optic system that affords state-of-the-art high speed internet access to enhance their ability to compete in digital commerce. However, rural communities in northern Illinois are severely underserved in their needs for broadband connectivity. The DeKalb Advancement of Technology Authority's proposal addresses this need in DeKalb County.

The DeKalb County Economic Development Corporation is a public/private partnership working to facilitate sustainable and diversified economic growth in DeKalb County. One of our strategic goals is to "Enhance the DeKalb County Business Climate" by implementing strategies including business/university alliances to secure critical infrastructure in support of innovation, technology commercialization and business development.

We urge you to give the DeKalb Advancement of Technology Authority's proposal your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development. Thank you for your consideration.

Sincerely,

Paul J. Borek
Executive Director



PO Box 664, DeKalb, IL 60115
(815)991-2450 • Fax (815)991-2451
www.dekalbfiber optic.com

Mr. Herb Kuryliw
Chief Network Architect
Northern Illinois University

Re: Economic impact of DeKalb County Fiber project

Below is a summary of the potential economic benefit from building a north-south fiber route in DeKalb County:

DFO would hire an additional 2 positions for project management and support during the installation.

DFO would hire an additional permanent position for fiber locating, and operations and maintenance support.

DFO would hire an additional permanent position for sales of fiber within the DeKalb County area.

This is in addition to the expected increase in employment for DFO's preferred contractor, DeKalb based Cantel Communications

Assuming that DFO has the rights of resale and expansion of the fiber network, DFO would endeavor to provide more cost-effective bandwidth to regional ISP's, allowing them to cut their costs, and helping to keep their support employees local. More cost-effective bandwidth allows local ISP's to compete more effectively with national providers, while keeping the economic dollars local to their towns.

DFO would work with the NITT and the IMBCA to expand bandwidth options within DeKalb County to provide for mid-level enterprise bandwidth, making DeKalb County more attractive for higher-end data customers.

DFO would work with AboveNet or other wholesale fiber providers to market the DeKalb County fiber to high-end datacenter customers.

DFO would look to expand the network beyond DeKalb County to tie into other existing regional fiber networks, creating redundancy, and making DeKalb more attractive for all types of data-dependant customers.



Genoa-Kingston Community Unit School District 424

980 Park Avenue • Genoa, IL 60135
(815) 784-6222 • (815) 784-6059 (Fax)

Dr. Scott E. Wakeley
Superintendent

March 18, 2009

Dear Governor Quinn,

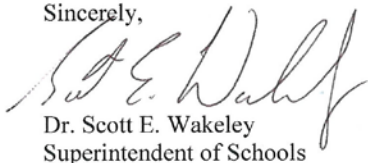
As the Superintendent of the Genoa-Kingston Community Unit School District 424, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity. I know that you have been an advocate for connecting students to technology to leverage learning and in order to create future leaders with 21st century skills. Limited bandwidth due to our location in northern DeKalb County has significantly limited our student's ability to utilize technology to its fullest capabilities.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the students, staff, and community of Genoa-Kingston Community Unit School District 424, we thank you for your consideration of this project request.

Sincerely,



Dr. Scott E. Wakeley
Superintendent of Schools

Preparing students to excel and contribute to their community

Appendix D – DATA Members and Letters of Support

Clinton Township Public Library
110 South Elm Street
PO Box 299
Waterman, IL 60556

August 7, 2009

Dear Governor Quinn:

As Director of Clinton Township Public Library, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the Clinton Township Public Library of Waterman, Illinois, we thank you for your consideration of this project request.

Sincerely,

Nancy Radtke
Library Director



SYCAMORE PUBLIC LIBRARY

103 EAST STATE STREET • SYCAMORE, ILLINOIS 60178 • 815-895-2500 • FAX 815-895-9816

August 10, 2009

Herb Kuryliw
Northern Illinois University
Information Technology Services
DeKalb, IL 60115

Dear Mr. Kuryliw:

As the Director of the Sycamore Public Library, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. Having a reliable and affordable fiber optic system will allow current partnerships between community organizations to grow and better serve the residents of Illinois as well as open doors to expanding relationships between non-profit and profit organizations. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the Sycamore Public Library Board and staff, I thank you for your consideration of this project request.

Sincerely,

Sarah A. Tobias, Director

Leland Community Unit School District No. 1

370 North Main Street
Leland, Illinois 60531
Fax: (815) 495-4611

Dr. Lane Abrell
Superintendent
(815) 495-3821

Mrs. Kim Siemers
Principal, K-8
(815) 495-3231

Mrs. Laura Edwards
Counselor/Dean 9-12
(815) 495-3881

March 31, 2008

Governor Pat Quinn
207 Statehouse
Springfield, IL 62706

Dear Governor Quinn:

As Superintendent for Leland Schools, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Leland Community School District #1, I thank you for your consideration of this project request.

Sincerely,



Dr. Lane Abrell
Superintendent

Appendix D – DATA Members and Letters of Support

DeKalb County Regional Office of Education

Gilbert E. Morrison, Jr., Regional Superintendent
2500 N. Annie Glidden Rd., Suite C
DeKalb, IL 60115

Dr. Tatia L. Beckwith, Asst. Superintendent
Donna Milburn, Certification/Bookkeeper
Margie Johnson, Administrative Assistant
Cassie Teague, Administrative Assistant



Phone: 815.217.0460
Fax: 815.217.0467

www.dekalbcounty.org/ROE/roe.html

Dear Governor Quinn:

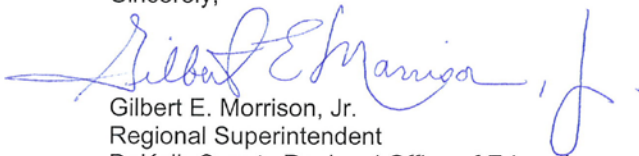
As Regional Superintendent of Schools for DeKalb County, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the DeKalb County Regional Office of Education, I thank you for your consideration of this project request.

Sincerely,



Gilbert E. Morrison, Jr.
Regional Superintendent
DeKalb County Regional Office of Education

Genoa-Kingston #424 Indian Creek #425 Hiawatha #426 Sycamore #427
DeKalb #428 Hinckley-Big Rock #429 Sandwich #430 Somonauk #432
DCSEA, KEC, NIA, IVVC



OFFICE OF THE MAYOR

DeKalb Municipal Building
200 South Fourth Street
DeKalb, Illinois 60115
815-748-2099
Fax 815-754-4042
www.cityofdekalb.com

July 24, 2009

The Honorable Patrick Quinn
Office of the Governor
207 State House
Springfield, IL 62706

Dear Governor Quinn:

As Mayor of the City of DeKalb I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the City of DeKalb, I thank you for your consideration of this project request.

Sincerely,

A handwritten signature in black ink, appearing to read "Kris Povlsen".

Kris Povlsen
Mayor

Appendix D – DATA Members and Letters of Support



NORTHERN ILLINOIS
UNIVERSITY

INFORMATION TECHNOLOGY SERVICES
OFFICE OF THE ASSOCIATE VICE PRESIDENT
DEKALB, ILLINOIS 60115-2854
(815) 753-0783
FAX (815) 752-0783
E-MAIL wczerniak@niu.edu
WEB www.its.niu.edu

July 20, 2009

Patrick J. Quinn
Governor
State of Illinois
100 W. Randolph Street
Chicago, IL 60601

Dear Governor Quinn:

I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Northern Illinois University, we thank you for your consideration of this project request.

Walter L. Czerniak
Associate Vice President, Information Technology



August 3, 2009

DeKalb

12 Health Services Drive
DeKalb, Illinois 60115
PHONE: 815-756-4875
FACSIMILE: 815-756-2944
TOLL-FREE: 1-866-BGC-0121

Community Support Program/Reality House

631 South First Street
DeKalb, Illinois 60115
PHONE: 815-756-8501
FACSIMILE: 815-756-5849
TOLL-FREE: 1-866-BGC-0079

Community Employment Placement Services

631 South First Street
DeKalb, Illinois 60115
PHONE: 815-756-8501
FACSIMILE: 815-756-5849
TOLL-FREE: 1-866-BGC-0079

Sandwich

100 South Latham Street, Suite 204
Sandwich, Illinois 60548
PHONE: 815-786-7544
FACSIMILE: 815-786-7580

Genoa

599 Pearson Drive
Genoa, Illinois 60135
PHONE: 815-784-6029

TDD 815-756-5589
www.bengordoncenter.org



on Accreditation of Healthcare Organizations

Governor Patrick Quinn
207 State Capitol
Springfield, IL 62706

Dear Governor Quinn:

On behalf of the Ben Gordon Center, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Ben Gordon Center is a non-profit behavioral healthcare provider in DeKalb County Illinois serving over 4200 DeKalb County adults and children every year. Every organization in DeKalb County and northern LaSalle County would benefit from this project by connecting to a fiber optic system that affords state of the art high speed internet access. The possibilities for our organization include greater connectivity in the provision of mental health and substance abuse services, reduced costs and greater efficiency. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multifaceted tool for improving the quality of life and advancing community economic development.

On behalf of the Ben Gordon Center, we thank you for your consideration of this project request.

Sincerely,

Michael Flora, MBA, M.A.Ed, LCPC
President and CEO

Cc: Ben Gordon Center Board of Directors



Appendix D – DATA Members and Letters of Support



**DEKALB COUNTY
COMMUNITY
FOUNDATION**

Officers

Thomas J. Matya
President
Tim Dunlop
Vice President
Peter Dell
Treasurer
Daniel P. Templin
Secretary

Directors:

Marcy Billington
Kingston
Larry D. Bolles
DeKalb
Bradley V. Brown
DeKalb
Joseph V. Bussone
Sycamore
Evelina J. Cichy
DeKalb
Gary W. Cordes
Sycamore
Edward Davis
Kirkland
Peter Dell
Sandwich
Tim Dunlop
DeKalb
Joan Fenstermaker
Sycamore
Patricia A. Foster
Shabbona
Marcia Goodrich
DeKalb
Daniel Gudmunson
Somonauk
Lana Haines
Kingston
Donna Larson
Sycamore
Thomas J. Matya
DeKalb
Mary E. Pritchard
Hinckley
Jesus Romero
Sycamore
Tim Suter
DeKalb
Mariam Wassmann
Waterman
Thomas R. Weber
DeKalb

Daniel P. Templin
Executive Director

2600 DeKalb Avenue
Sycamore, IL 60178-3132
815-748-5383
Fax: 815-748-5873
email: dan@dekalbcountyfoundation.org
www.dekalbcountyfoundation.org

June 4, 2009

Governor Pat Quinn
Office of the Governor
207 State House
Springfield, IL 62706

Dear Governor Quinn :

As Executive Director of the DeKalb County Community Foundation, I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of the DeKalb County Community Foundation, thank you for your consideration of this project request.

Sincerely,

Daniel P. Templin, M.S.
Executive Director

Appendix D – DATA Members and Letters of Support

Hinckley-Big Rock
Community Unit School District #429



"Building Excellence"

Dr. James Hammack, Superintendent
700 East Lincoln Highway
Hinckley, IL 60520
815-286-7578

Office of the Governor
207 State House
Springfield, IL 62706

June 9, 2009

Dear Governor Quinn:

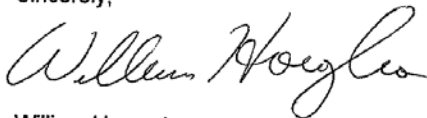
As Hinckley-Big Rock CUSD #429, we are writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state of the art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

We urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Hinckley-Big Rock CUSD #429, we thank you for your consideration of this project request.

Sincerely,



William Horoszko
President, Board of Education
Hinckley-Big Rock CUSD #429
Hinckley, Illinois 60520

SANDWICH

Rick Schmitt, Superintendent of Schools
720 South Wells Street
Sandwich, Illinois 60548
Phone 815-786-2187
Fax 815-786-6229
www.sandwich430.org
sandschl@kidsroe.org



COMMUNITY UNIT SCHOOL DISTRICT 430

*"Our mission is to provide opportunities
for our youth to develop educationally,
emotionally, physically, and socially
to the fullest of their ability . . ."*

June 2, 2009

Dear Governor Quinn:

I am writing in strong support of the application by the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal for creation of a DeKalb County and northern LaSalle County high speed optical highway to be used for education, health, government, business and economic development.

Every organization in DeKalb County and northern LaSalle County deserves the right to connect to a fiber optic system that affords state-of-the-art high speed internet access. However, our rural northern Illinois communities have been severely underserved in their needs for broadband connectivity.

I urge you to give the DeKalb Advancement of Technology Authority's application your most serious consideration. It is a model for the best in local community efforts in working together toward achieving a goal of creating a reliable and affordable fiber optic system. This broadband connectivity will become a multi-faceted tool for improving the quality of life and advancing community economic development.

On behalf of Sandwich CUSD #430, we thank you for your consideration of this project request.

Sincerely,

Rick Schmitt
Superintendent of Schools

Appendix D – DATA Members and Letters of Support



EARLVILLE COMMUNITY UNIT SCHOOL DISTRICT 9

PATRICIA HAHTO, ED.D. SUPERINTENDENT
415 W. Union Street PO Box 539
Earlville, Illinois 60518
815-246-8361
815-246-8672 Fax

July 28, 2009

The Honorable Patrick Quinn, Governor

State of Illinois
207 State House
Springfield, IL 62706

Dear Governor Quinn,

As superintendent for Earlville CUSD 9, I am writing in whole-hearted support of the grant application of the DeKalb Advancement of Technology Authority (DATA) for the stimulus funds proposal to create a high speed optical highway for DeKalb County and Northern LaSalle County. This fiber optic system would be of great benefit to a wide variety of constituencies, among them education, health, government, business and economic development.

You will not be surprised to hear that communities in rural northern Illinois have been severely underserved in our need for broadband connectivity. Consequently, I urge you to give the DeKalb Advancement of Technology Authority's application your utmost consideration. It is a model of local communities working together to achieve a goal of creating a reliable and affordable fiber optic system. And, it is a model that can be replicated elsewhere.

This broadband connectivity is sure to become a multi-faceted tool for improving the quality of life and advancing community economic development in the DeKalb and Northern LaSalle County area which we so desperately need.

On behalf of Earlville CUSD 9, I thank you for your kind consideration of this project request.

Sincerely,

Patricia E. Hahto, Ed.D.
Superintendent

Appendix E – Contract Framework



PO Box 664, DeKalb, IL 60115
(815)991-2450 • Fax (815)991-2451
www.dekalbfiberoptic.com

DeKalb County DATA Project Construction and management methodology

This paper provides background and a proposed framework for the construction and long-term management of a fiber optic network located primarily in DeKalb County, Illinois. The proposed fiber optic network is a multi-use network. Users include Education, government, first-responders, EMS, health care, and commercial purposes.

Background Concept:

The DFO proposal is that DFO and the County Government enter into a long term lease agreement (99 years or the maximum allowed by law). Under this lease, the County Government will be the applicant of the grant funds. The County Government will receive 48 strands of fiber for their use within the “primary construction area.” The preliminary map of the primary construction area will be submitted within 45 days of execution of the lease contract.

Based on the preliminary primary construction map, DFO will derive a per-foot cost for three classes of installation. The classes are:

- Rural Plow
- Uncongested Bore
- Urban Bore

During the construction phase of the project, additional paths may be added based on the costs for each class of installation. DFO will work with the county to acquire joint use of the Right-of-way through the municipalities where the fiber is installed. If required, the county will be responsible for acquisition of easement rights.

DFO will contribute to the project to meet the matching fund requirement of the grant. DFO’s contributions will be of an in-kind nature. Contributions will include project planning, reduced profit, and “sweat equity” of installation where possible.

Upon completion, DFO will provide a final map of the primary construction area. Within this area, the County will have 48 strands of fiber dedicated to their use. During construction, the County will enter into agreements with the “DATA” participants, including the School Districts, government agencies, etc. The county may use their fiber for any lawful purpose, including commercial purpose if they so desire, given that DFO shall have the right to match any commercial use proposal put forth by the county.

Appendix E – Contract Framework



PO Box 664, DeKalb, IL 60115
(815)991-2450 • Fax (815)991-2451
www.dekalbfiberoptic.com

As part of the primary agreement, DFO and the County will be required to enter into a separate maintenance contract for locating, maintenance, and relocation of the fiber. We will have an initial term of 10 years. Fiber relocation will be split between the County and DFO based on the proportionate utilization of the relocated fiber. At the end of 10 years, we propose that it be bid out for renewal, with DFO having the option of providing the locates at the qualifying low-bid rate or allowing the qualifying low-bidder to do the locating service on the fiber. Maintenance and Relocation will remain with DFO, and costs will be divided as above.

We will need to develop a schedule for cost-sharing on the locating and maintenance fees at the end of 10 years. During the initial period, the county will provide 100% of the locate and maintenance fees, and those fees should be passed through to the participating members on the county fiber. After 10 years, the cost of locating segments will be proportional to the active DFO utilized fibers on each fiber path.

Lease Agreement Framework:

The Lease agreement should be a long term agreement allowing for the county to utilize 48 strands of fiber along the construction path. There should also be a procedure for extending the network by both parties. If extended by DFO, the county would receive a limited amount (4 strands) of fiber within that path. The county would have the option to share the cost of the build to receive a full 48 strand share. If by the County, they would receive the full 48 strand share within that path. The limits of the lease agreement are the boundaries of DeKalb County.

The County may, at its option increase its fiber count to the full 48 strands within a limited path by the purchase of the additional strands at a scheduled price based on a proportional share of the install cost.

DFO will be allowed to use the route fiber and duct for all legal uses. This includes commercial sales, lease of fiber to additional entities, etc. DFO can add fiber to the existing duct system, extend the duct system beyond the “route fiber area” and can if required, migrate or move the county’s 48 strands of fiber to a different path. Any maintenance will be coordinated with the County in order to minimize disruptions. In the initial 5 years, DFO will provide wholesale services per an agreed-upon schedule of pricing for different speed increments.

The County will be allowed to use the route fiber for all legal uses. They will have the right to the 48 strands anywhere within the route. DFO will provide the splicing and strand mapping of the route fiber for fair market value.

The county will pay for the initial maintenance of the route fiber for the first 10 years. This allows for commercial opportunity to pick up and cover a portion of the maintenance for the following 10 year terms. The county should plan on passing the maintenance costs through to the participants utilizing their fiber.

Appendix E – Contract Framework



PO Box 664, DeKalb, IL 60115
(815)991-2450 • Fax (815)991-2451
www.dekalbfiberoptic.com

Construction agreement framework:

The construction agreement entails the building of the network. There are four phases of construction:

1. Pre-work Engineering
2. Material purchase and planning
3. Installation and splicing
4. Punch List and activation

Upon “notice to proceed” from the County, DFO will meet with the County and NIU to review the proposed path. After a tentative path is chosen, DFO will begin engineering design. DFO will also look for commercial interest, and may alter the proposed path if beneficial to all parties. DFO will complete preliminary engineering within 30 days of the initial meeting, and will once again meet with the County and NIU to review the preliminary engineering.

After acceptance of the preliminary engineering design, DFO will begin purchasing material for the project and engage a mutually acceptable professional engineering firm to verify the preliminary engineering. As part of the professional engineering, any easement or railroad crossings would be identified and acquired. Easement, Railroad crossing, and permit fees would be invoiced as part of the project.

As material arrives, DFO will need disbursements from the grant for the material. As installation proceeds, on a bi-weekly basis, DFO would supply invoices showing installation cost and DFO match. DFO would prefer disbursements from the grant on a bi-weekly or monthly basis.

As segments are completed and ready for activation, DFO will “true-up” the difference between billed and agreed-upon costs for that segment. We will verify there are no punch-list items within the segment, and if possible light the segment. We will then invoice the true-up amount to close out that segment.

In the construction portion of the project, DFO and its subcontractors will give highest preference to contractors, suppliers, and employees within DeKalb County, followed by contractors, suppliers, and employees within the State of Illinois, and with lowest preference for non-residents of the state of Illinois. DFO will have a goal of 85% of the total labor cost being paid to residents of DeKalb County.

DFO will proceed with the installation with all due speed. DFO’s goal is to complete 95% of the original project within 16 months of the notice to proceed. 100% of the original project will be completed within 20 months of the notice to proceed.

Appendix E – Contract Framework

LICENSE AGREEMENT

THIS GRANT OF UTILITY LICENSE (the Agreement) is made and entered into by and between the **XXXXXXXXXX** and **DeKalb Fiber Optic, LLC**.

NOW, THEREFORE, FOR VALUABLE CONSIDERATION, including that described in paragraph 10 of this Agreement, the **XXXXXXXXXX**, and Illinois Municipal Corporation (A Grantors'), hereby grants and conveys to DeKalb Fiber Optic, LLC, and its affiliates and licensees its successors and assigns (hereafter collectively the (A Grantees')) a non-exclusive License as further described herein for the use and purpose of constructing, operating, maintaining, improving supplementing and removing the following described Fiber Optic Facilities under, upon and across Town Right of Ways as may be approved in writing for such purpose by the Town Engineer from time to time (hereinafter the License Areas). It is specifically understood that other fiber optic installers and other utilities of any type sort or nature would, in the Grantor's sole discretion, have the right and opportunity to use City Rights of Way for the purpose of installing their facilities and nothing herein shall be constructed as a Franchise or other obligation from the Grantor to the Grantee to install and maintain fiber optic service within the **XXXXXXXXXX**.

The Fiber Optic Facilities: Include the following, all of which will be below ground level: fiber optic and other cables, wires, conduit, hand holes, manholes, boxes fixtures, support pads, housings, cabinets and other facilities, equipment and improvements for the transmission of electricity and various communication signals useful for the sale and provision of voice, video, data and/or other information or communication services. Hand hole structures shall withstand a minimum vertical and lateral live load of 8,000 pounds. The minimum depth for all Fiber Optic Facilities shall be thirty six (36) inches.

Representations, Warranties, Covenants and Restrictions:

1. General Grantor Covenants: The Grantor represents and warrants to the Grantee that Grantor is the true and lawful owner of the Property and has full right of power to enter into this Agreement and to grant and convey the rights conveyed hereby. Grantee agrees that as a material condition of maintaining the rights given in this Agreement, they will, at all times, be and remain a member of J.U.L.I.E. to assure marking in advance of construction work by Grantee and also to assure other utilities (Including Grantor) that Grantee's underground cable and other appurtenances will be marked by an authorized locating company. The Grantor shall not construct or permit the construction of improvements in the License Agreement or change the finish grade of the License Areas without advance notice of J.U.L.I.E. In the event that the Grantor or an agent of the Grantor damages, by reason of negligence, any portion of the Fiber Optic Facilities, Grantor agrees to reimburse Grantees the cost incurred to repair any such damage. Grantor agrees that Grantee shall have the right, but not the obligation, to remove or trim such trees and brush in the License Area and to remove any other item or improvement within the License Areas as Grantee may deem appropriate to protect the operation of the Fiber Optic Facilities, provided Grantee shall first notify Grantor

Appendix E – Contract Framework

of said obstruction and obtain Grantor's written approval to (1) remove said obstruction, or (2) at the option of Grantor, to construct a circuitous routing around the obstruction.

2. Construction Coordination: Grantee agrees to coordinate with the Grantor for all construction, installation, operation, maintenance, repair, renewal and/or removal of the Fiber Optic Facilities. Grantee further agrees to notify the Grantor of all maintenance and repair work and shall commence work only after obtaining permission from the Grantor, with the exception of emergency repair. Permission shall not be unreasonably withheld by the Grantor.

3. Post-Construction Restoration: Grantee covenants and agrees to restore, at its sole cost and expense, and subject to the improvement permitted herein, the property, including all improvements and landscaping, thereon, and all adjacent areas that are damaged by Grantee, Grantee's agents or representative, and any third parties contracted by Grantee during the construction, installation, operation, maintenance, repair, renewal and/or removal of the License Areas to their original condition immediately preceding the commencement of the work performed thereon and, further, the surface shall be restored to its prior condition and any landscape areas shall be landscaped with any exposed improvement adequately screened, all to Grantor's reasonable specifications at Grantee's expense in accordance with the terms of the License Agreement. Any such restoration shall be commenced within five (5) days following Grantee's completion of any work it may from time to time perform and shall be completed in accordance with Paragraph 5 following, to complete satisfaction of Grantor, with reasonable time following Grantee's completion of the work, and failure to do so shall constitute breach of this Agreement. The Grantee shall contact the Grantor if any underground tile, piping, electrical, or other items are damaged as a result of construction, installation, operation, maintenance, repair, renewal and/or removal of the Fiber Optic Facilities and the Grantee will repair and restore damaged items to their proper working order immediately at the Grantee's cost.

4. Construction Quality: Grantee agrees to perform all work involved in the construction of Grantee's Fiber Optic Facilities in a good and workmanlike manner and in compliance with applicable federal, state and local statutes, regulations, ordinances and other laws, taking reasonable safety precautions and with the entire cost and expense thereof to be assumed by the Grantee.

5. Permits: Grantee represents and warrants to Grantor that Grantee, without cost to Grantor, shall procure all necessary construction permits and governmental authorization required for installation of the Fiber Optic Facilities within the License Area.

6. Ordinary Liability: Grantee assumes sole and entire responsibility for any and all loss of life, injury to persons or damage to property (wherever such property may be located) that may be sustained directly or indirectly due to the use of the License Areas, and Grantee's Fiber Optic Facilities (including, without limitation, any such loss, injury or damage due to the construction, operation and related maintenance and removal, if any, of the improvements thereto) by Grantee, its agents, employees and contractors, and those

Appendix E – Contract Framework

claiming through any of them (collectively, the Grantee Group). Grantee, for itself and for those claiming through Grantee, hereby release Grantor, its beneficiaries and its respective broad members, administrators, employees, agents, mortgagees, licensees, contractors, guests and invitees (and their respective officers, directors, partners, employees, agents, mortgages, licenses, contractors, guests and invitees, subsidiaries, affiliates, successors, grantees and assigns (collectively the Grantor's indemnities) from any and all liability, loss, claims, demands, liens, damages, penalty, fines, interest, cost and expenses (including, without limitation, reasonable attorney's fees and litigation costs incurred by the Grantor's Indemnities in connection therewith) and for damage, destruction or theft or loss of use of property, that may arise from activities or operation on, or the use of the License Areas, and Grantee's Fiber Optic Facilities (including, without limitation, any such liability, loss, claims, demands, liens, damages, penalty, fines, interest, costs and expenses that may arise as a result of the construction and related operation, maintenance, or removal, if any) by Grantee Group. Grantee hereby agrees to indemnify, defend and hold harmless the Grantor's indemnities from and against any and all liability, loss, claims, demands, liens, damages, penalty, fines, interest, costs and expenses (including, without limitation, reasonable attorney's fees and litigation costs incurred by Grantor's indemnities in connection therewith) and for any and all loss of life, injury to persons or damages to property or loss of use of property which is directly or indirectly due to activities or operation on or use of the License Areas or Grantee's Fiber Optic Facilities (including, without limitation, any such loss, injury or damage due to the construction, operation, maintenance, or removal activities) by the Grantee Group and also with respect to any breach by Grantee of the terms of License Agreement.

7. Insurance: Grantee agrees in the event Grantee utilizes any third party contractor to perform any work, Grantee shall cause the contractor to add Grantor, its beneficiaries, agents, board members and employees on any liability policies and shall require that such insurance be primary in the event of any occurrences in connection with performance of the work. Grantee agrees to provide proof of insurance for the third party at least in the amount of Two Million Dollars (\$2,000,000) or the statutory amount required for contractors by the State of Illinois, whichever is greater. Grantee shall cause to be carried at all times adequate worker's compensation, vehicle liability and Two Million Dollars (\$2,000,000.00) general liability insurance with respect to the installation of the Fiber Optic Facilities, and the use of the License Areas, Grantee's Fiber Optic Facilities, or other activities by the Grantee Group. Upon receipt of Grantor's written request, Grantee agrees to deliver copies of such policies or certificates of insurance to the Grantor, showing Grantor indemnities as additional insured's.

8. Liens: Grantee shall not permit any lien to stand against the License Areas, Grantee's Fiber Optic Facilities or any improvements thereon for any labor or materials in collection with work of any character performed or claimed to have been performed on the License Area or Grantee's Fiber Optic Facilities at the direction or sufferance of any member of the Grantee Group. In the event of any such lien attaching to the License Areas, Grantee's Fiber Optic Facilities or any improvement thereon, Grantee shall cause such lien to be released promptly after Grantee receives notice of such lien, provided that Grantee may dispute a lien in good faith provided that Grantee

Appendix E – Contract Framework

promptly furnishes Grantor with a bond or like insurance indemnity which protects Grantor from enforcement of such lien. Failure by Grantee to comply with the prior sentence shall constitute a breach of the License Agreement.

9. Reservations and Limitations: Subject to the further terms of this Agreement Grantor reserves the following rights with respect to the License areas so long as the exercise by Grantor of such rights does not unreasonably interfere with Grantee's use of the License Areas for the purposes herein granted:

- A. the right to use the surface areas of the Property and the non-exclusive right to use the subsurface areas of the Property for any reason and in such a manner as Grantor shall deem proper, in its sole discretion; PROVIDED, HOWEVER, that in no event shall Grantor (or Grantor's successors or assigns) cause or permit installation of any type of fiber optic line(s) or facilities over, upon or under the License Areas other than such as may be installed perpendicularly to the path of the License Area so as to cross the License Area at a given point by the shortest line possible.
- B. the right to grant additional utility and other licenses to cross over, upon and under the License Areas: PROVIDED, HOWEVER, that in no event shall the Grantor (or Grantor's successors or assigns) cause or permit installation of any type of fiber optic line(s) or facilities over, upon or under the License Areas other than such as may be installed perpendicularly to the path of the License Areas so as to cross the License Area at a given point by the shortest line possible; and
- C. the right of any time and from time to time, whether in conjunction with the operation of the Property or otherwise to relocate the License Areas (or portions thereof) to a different portion of the Property, subject however to the prior written approval of Grantee, which approval Grantee may withhold only if the relocation shall unreasonably interfere with Grantee's use of the License Areas for the purposes herein granted. By no later than twenty (20) days after receipt by Grantee of written notice from Grantor describing an intended relocation, Grantee shall deliver to Grantor in writing Grantee's approval of the relocation or Grantee's disapproval, which disapproval shall be accompanied by a written statement specifying the reasons therefore. Grantee's failure to respond within said twenty (20) day period shall be deemed to mean that Grantee approves the relocation. Grantee shall cooperate with Grantor in taking all steps necessary or appropriate to accomplish said relocation, including, without limitation (i) the release of the license granted herein and the creation of a new license agreement on the same terms as herein but containing the description of new License Areas, or (ii) the amendment of this Agreement to substitute the description of the new License Areas.

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Grantor shall pay all filing and recording costs necessary to effectuate such change and all costs of removing existing improvements within the license and installing improvements in relocated license.

10. Specific Grantee Consideration: In consideration for the use of the License Areas, Grantees shall provide or cause to be provided to Grantor the following services, at no cost to the City.

- A. hosting of the Town’s primary public web page;
- B. Provide electronic mail routing services for the XXXXXX
- C. free access to four (4) fiber strands included in the Fiber Optic Facilities, for the purpose of providing high speed internet access to such locations as the Town designates from time to time provided, however, that except for the installation costs of bringing said Facilities to the XXXXXX, the Town will pay the reasonable cost of installation to other Town locations which the Town desires to be served by the Grantee’s service.

In the event that Grantee has been unable or unwilling to provide any one, two or all of the above service to the City at no costs to the Town for a period of 90 days following written notice thereof from the Town, Grantee shall then make a one-time payment to the Town in the amount of One Dollar and Fifty Cents (\$1.50 per lineal foot of the License Areas, as and for full and final consideration of the Town’s entry of this Agreement.

Additional Covenants of the parties:

11. Legal Proceedings: In the event that legal proceedings are brought by either party to enforce the terms of this Agreement, the prevailing party shall be entitled to recover reasonable attorney fees incurred in connection therewith, as determined by the Court. The penalties agree that in the event of any breach of this Agreement, no party shall be entitled to recover from the other any incidental, consequential or special damages.

12. Binding Effect: All provisions of this Agreement, including the benefits and burdens, shall run with the land and are biding upon and inure to the benefit of all parties having or acquiring any right, title or interest in or to any portions of, or interest or estate in, the Property.

13. Entirety of Agreement: Except as otherwise expressly set forth in this Agreement, this Agreement embodies the entire understanding of the parties and there are no further or other agreements or understandings, written or oral, in effect between the parties relating to the subject matter hereof. The terms Grantors’ and Grantees’ as used herein shall be deemed to include any and all successors, grantees, assigns, licensees, and affiliates of such parties and their respective successors, grantees, assigns, licensees and

Appendix E – Contract Framework

affiliates.

14. Notices: Except as otherwise expressly set forth in this Agreement, the Notices and other communications given pursuant to this Agreement shall be in writing and shall be deemed properly served if delivered on the first day following delivery to an overnight courier service or on the second day after deposit in the U.S. mail as registered or certified mail, return receipt requested, postage prepaid, as follows:

If to Grantor:

If to Grantee: DeKalb Fiber Optic, LLC
1626 DeKalb Avenue
Sycamore, IL 60178

Addressees may be changed by the parties by notice given in accordance with the provisions of this paragraph.

15. Grantees Breach: If Grantee breaches any provision in this agreement and fails to cure any such breach within ten (10) days after written notice thereof, Grantor shall have the right, but not the obligation, to perform same and Grantee shall reimburse Grantor for the cost thereof, together with interest accruing thereon at an annual rate of interest equal to fifteen (15%) percent from and after the date of Grantor's demand therefore until the date of Grantor's receipt of full payment therefore, in addition to any other right or remedy available at law or in equity. In addition, the license herein granted shall be revocable by the Grantor upon Grantee's breach of any provision in the Agreement if Grantee fails to cure any such breach within 60 days after written notice thereof. In the event of revocation, the parties understand and agree that Grantee shall cease to have any rights whatsoever in the License Areas and all infrastructure installed by the Grantee shall be deemed abandoned and Grantee or its successors and assigns shall have no further right, title or interest therein and shall immediately cease and desist from the use thereof.

16. Inducement: Except as otherwise expressly set forth in the Agreement, Grantee acknowledges that Grantee has not been induced in the making, execution and delivery of this Agreement by any representations, statements, warranties or agreements of Grantor.

17. Grantee hereby agrees not to interfere with the use of any existing License on, under, above or across the Property or the License Areas. Furthermore, Grantee hereby agrees not to interfere with the use of any license hereafter granted in accordance with the terms of paragraph 10. (of the Representation, Warranties Covenants and Restrictions section of this Agreement) on , under, above or across the property or the License Areas so long as such license, the use thereof or any other use does not materially interfere with the Grantee's rights hereunder.

Appendix E – Contract Framework

Signed this ____ day of _____, 2009

(Grantor)

By: _____




Attest: _____

DeKalb Fiber Optic, LLC, an Illinois Limited Liability Company
(Grantee)

By: _____
Daniel W. Halverson, Manager

DeKalb County Proposed Fiber Service Area

Proposed fiber lines are marked with a dashed line.

-  1 Mile Buffer Around Fiber
-  Public Buildings
-  Railroads

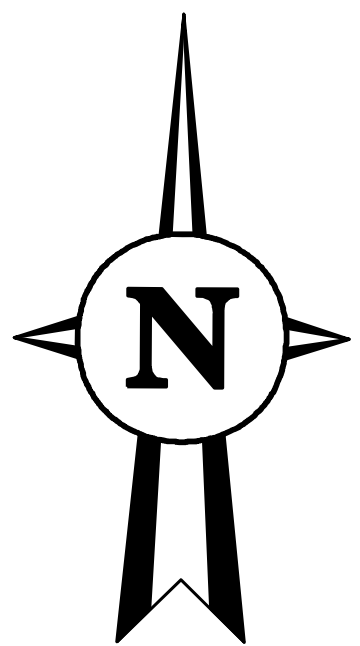


DeKalb County Government
Information Management Office
110 East Sycamore Street
Sycamore, IL 60178

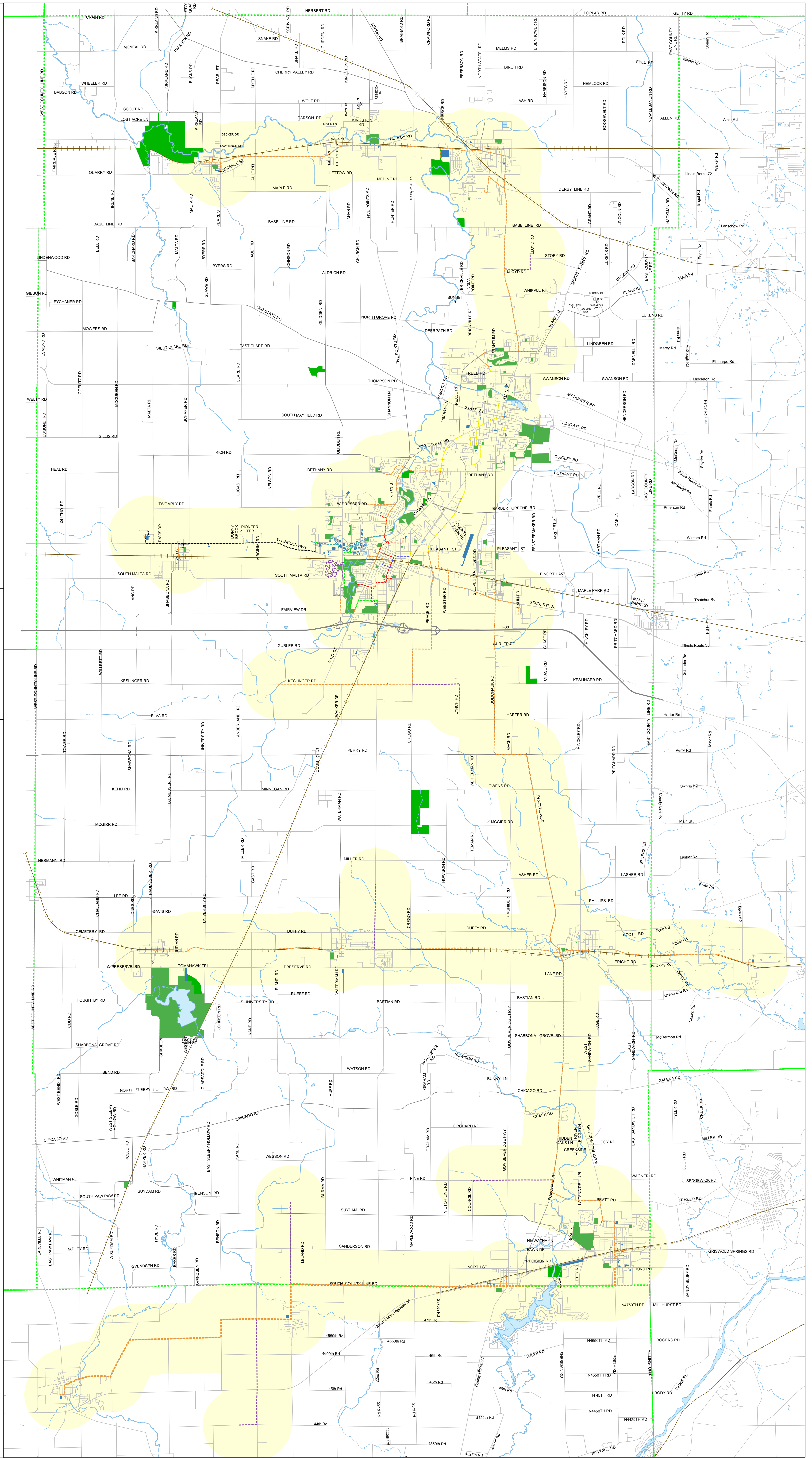
Kane County data provided
by the Kane County GIS
Department.

Kendall County data provided
by Prairieshield.

LaSalle County data provided
by the LaSalle County GIS
Department.


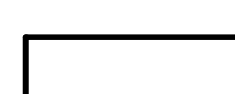




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DeKalb County Proposed Fiber

Proposed fiber lines are marked with a dashed line.

-  1 Mile Buffer Around Fiber
-  Census Blocks Touching Buffer
-  Public Buildings
-  Railroads

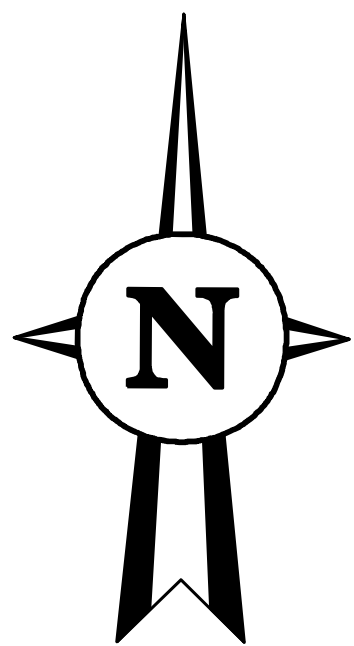


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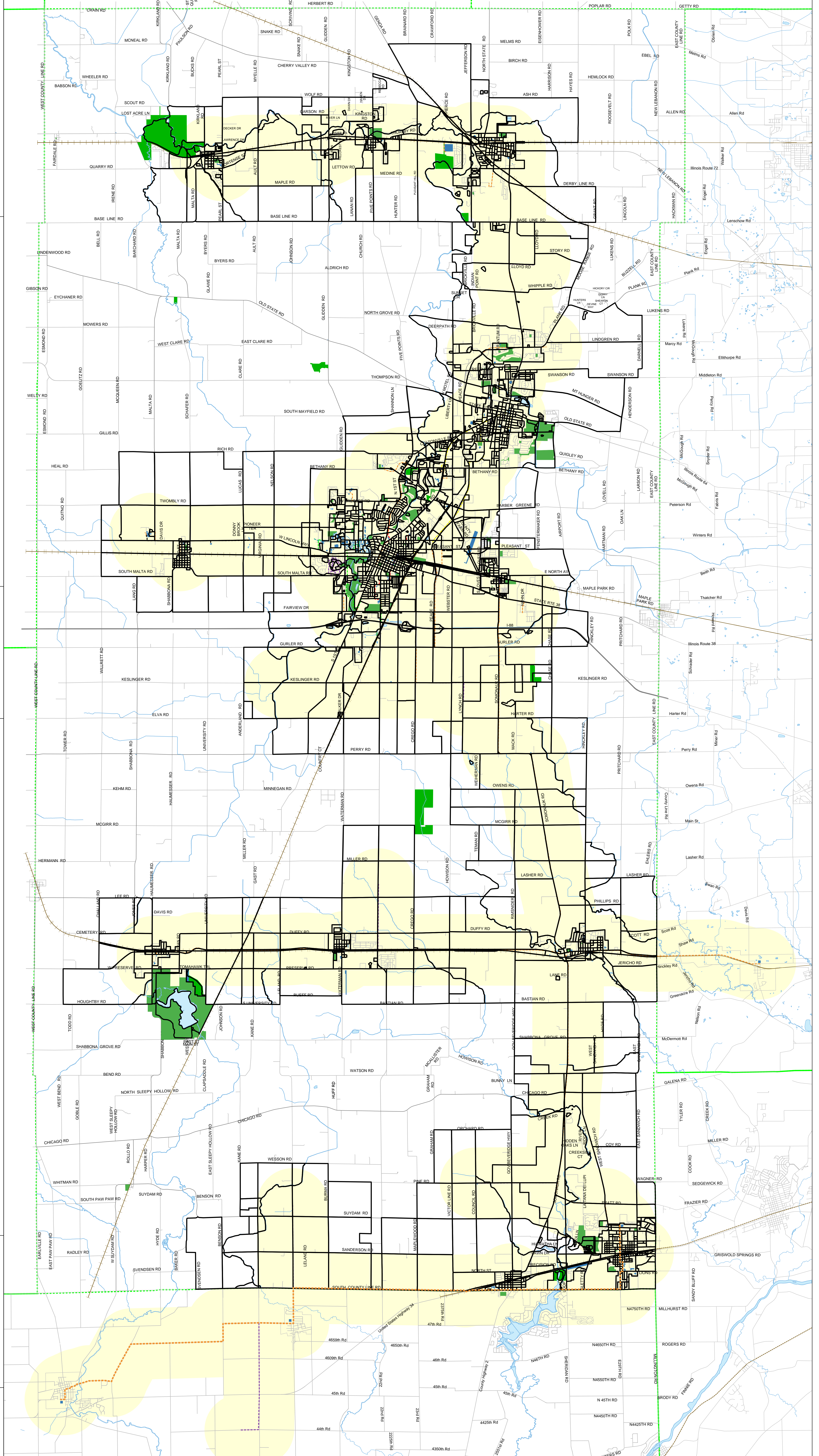
Kane County data provided
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DeKalb County Proposed Fiber Service Area

Proposed fiber lines are marked with a dashed line.

-  Served Area
-  Underserved Area
-  Unserved Area

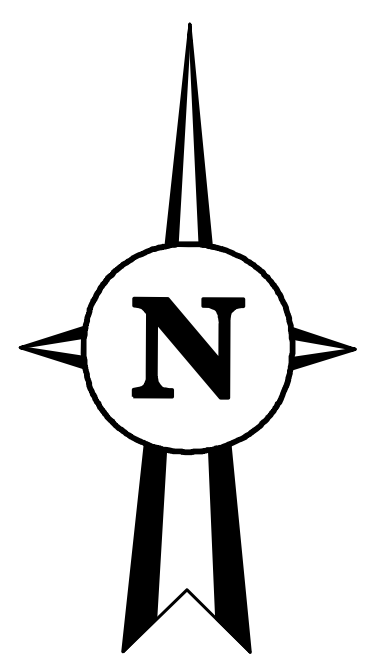


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110 East Sycamore Street
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