



**DEKALB COUNTY GOVERNMENT**  
**SYCAMORE, ILLINOIS**

**Comprehensive  
Annual Financial Report  
Fiscal Year Ended  
November 30, 2003**



**DEKALB COUNTY, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED**  
**November 30, 2003**

**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  
NOVEMBER 30, 2003

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LEGISLATIVE

Robert Pritchard, Chairman

John A. Wilson, Vice-Chairman

Sharon Holmes, Clerk

Marlene Allen

Eileen Dubin

Stephen M. Faivre

Julie L. Fauci

Julia Fullerton

John Gudmunson

Eric J. Johnson

Patricia LaVigne

Sue Leifheit

Howard J. Lyle

James R. MacMurdo

Jeffery Metzger

Richard Osborne

Robert Rosemier

Dennis Sands

Clifford Simonson

Stephen A. Slack

Roger Steimel

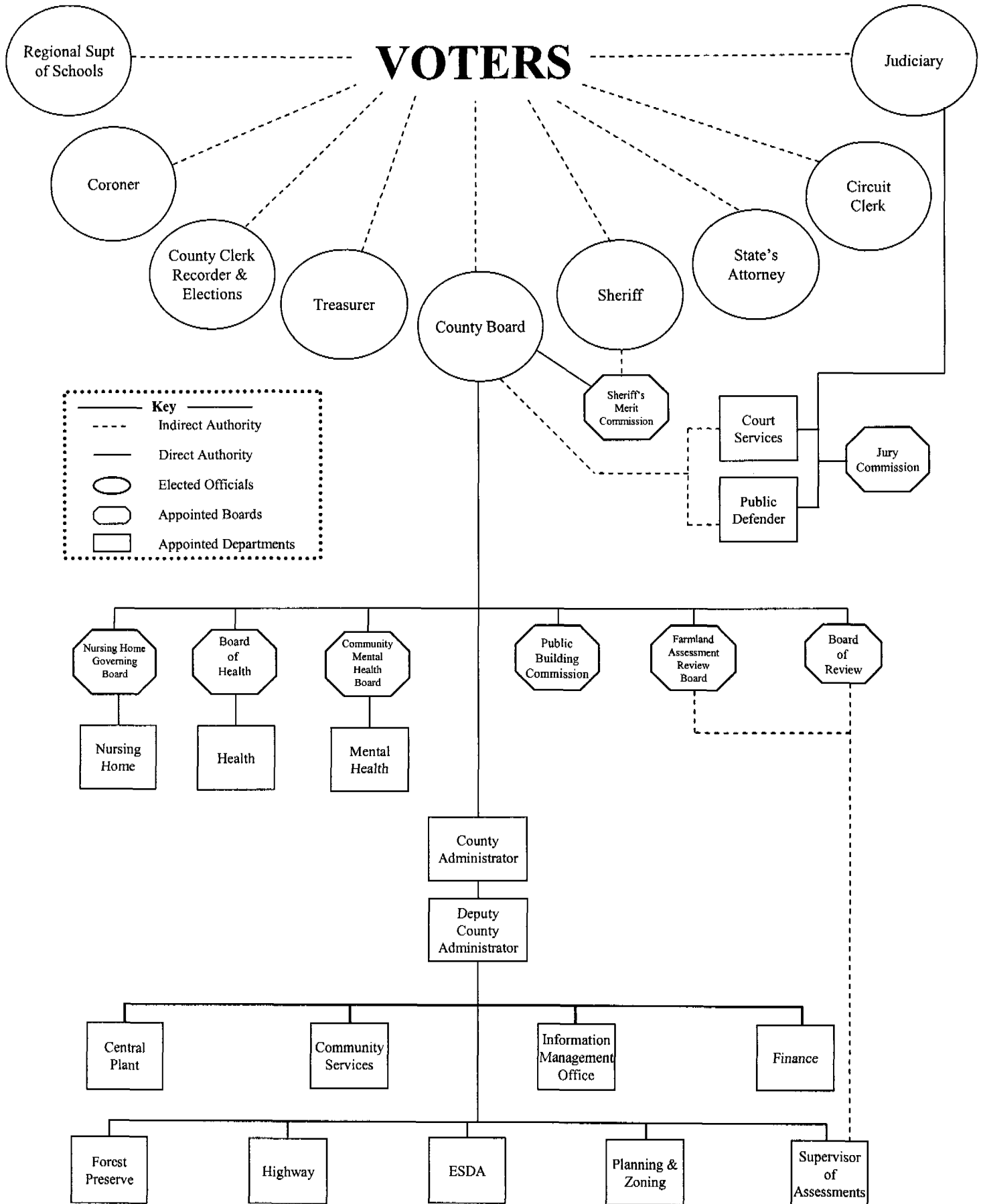
Ruth Ann Tobias

Franklin D. Van Buer

Patricia Vary

Joseph M. Wiegand

# 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, 2002

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.



*Edward Haney*  
President

*Jeffrey R. Emer*  
Executive Director



# DeKalb County Finance Office

200 N. Main Street ♦ Sycamore, IL 60178-11431 ♦ Phone: 815-895-7127 ♦ Fax: 815-895-7129 ♦ [www.dekalbcounty.org](http://www.dekalbcounty.org)

April 16, 2004

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended November 30, 2003, 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 results of operations of the various funds and account groups of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included.

The comprehensive annual financial report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, a list of principal officials, and the County's organizational chart. The financial section includes the general purpose financial statements, the combining, individual fund, and account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The financial section also includes the Management Discussion and Analysis section to comply with the GASB34 Statement that was implemented during 2003. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

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 financial assistance, 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 and account groups 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.

Citizens of DeKalb County  
April 16, 2004

## **ECONOMIC CONDITION AND OUTLOOK**

DeKalb County is located in Northern Illinois, about sixty miles west of Chicago. The western suburbs of Chicago continue with a multi-year trend of experiencing a tremendous amount of growth. This growth is also having some impact on DeKalb County as the County borders those western suburbs.

In recent years the County has developed a niche in the warehousing market. This is precipitated by the fact that the County has good access to three major interstate highways. Through the middle of DeKalb County (and on the southern edge of the City of DeKalb) is I-88. This serves as an east-west corridor from the Quad Cities along the Mississippi River to the city of Chicago and western Chicago suburbs. A north-south corridor is provided by I-39, located a few miles west of DeKalb County. This provides routes to Rockford and southern Wisconsin in the north and Springfield, St. Louis, and other cities in southern Illinois. Just north of DeKalb County is I-90. This northwest-southeast corridor provides yet another access to Chicago and the northern Chicago suburbs, as well as Rockford and southern Wisconsin. The Goodyear Corporation, the Nestle Corporation, 3M, and Panduit, are operating major warehouse facilities and four of the major top ten list of principal taxpayers in the County. Facilities like these, along with the ancillary services they require, is a significant help with diversifying the County's tax base.

The city of Rochelle which is located a few miles west of DeKalb County is right next to the intersection of north-south interstate road I-39 and the east-west toll-way I-88. The proximity to this major intersection which provides access to I-90 and I-88 created an ideal site for the building of a Railport by the Union Pacific Railroad. Phase I of this facility opened in the fall of 2002 and included a large switching yard to expedite the re-segmenting of trains and blocking of cars. Phase II of this facility was in full operation by August of 2003. Phase II includes the intermodal terminal, a 10 lane automated gate system entrance to the site and space for 7,200 containers when fully built. The Railport will provide the railroad with space to offload the trailers that are brought cross country by rail. The trailers are then taken to their final destinations by truck. The Rochelle location with its easy access to the interstates and closeness to major cities like Rockford and Chicago will be able to accommodate the traffic that will increase when the Railport is completed. Rochelle was very interested in having this facility to provide employment opportunities, as well as additional dollars added to the city's economy by the increased traffic in the area. DeKalb County will also benefit from the Railport with increased dollars added to the economy from the transportation industry when driving through the County. The Railport could also increase industry for the County with the possible addition of more distribution warehouses in the area which could in turn increase employment in the area.



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April 16, 2004

Infrastructure improvements continue to be a necessity to encourage development and a strong economy. While the County had finished a multi-year project of building and upgrading Peace Road, an upgrade of traffic signals is planned for the intersection of Bethany Road and Peace Road in 2004. During 2003 the County completed three large road upgrade projects. Cherry Valley Road, Stone Quarry Road and Five Points Road were all resurfaced as well as the rebuilding of two bridges on Chicago Road. A multi-year project of replacing the Genoa Road Bridge and rerouting Genoa Road was completed during the summer of 2003. The project was financed with Federal transportation dollars and was given to DeKalb County to maintain shortly after completion.

A challenge for the DeKalb County community is to retain retail sales in the County without those monies going to regional malls. Consequently, efforts are being made to enhance the retail market. Several communities throughout the County are "redeveloping" their main street district through structured State-sponsored programs such as "Main Street" and through local efforts that concentrate on beautification and enhanced parking. The town of Genoa has an on-going project to improve their main street area and continues to raise funds with the help of local businesses to improve the area and keep local tax dollars in the community. Downtown Kirkland completed the city's Main Street reconstruction project in November of 2003. This project included resurfacing the street, adding turn lanes and street lights, along with new sidewalks, curbs and gutters in the downtown area. The City of DeKalb is working towards a partnership with downtown businesses and the city contributing to the joint project of cleaning up sidewalks, streets and parking areas as well as landscape maintenance of these areas. All of these DeKalb County communities feel these efforts at improving the appearance of their towns will increase traffic and the retail sales for the downtown areas.

Two major retail areas are still in the process of development. The property known as "The County Farm" property is in one of the best retail corridors in the County and already hosts a Super Wal-Mart Discount Store and a Lowes Home Improvement Store. An intergovernmental agreement between DeKalb County and the City of DeKalb provides for the sharing of sales tax for taxes generated from that property. The final twenty five acres of this property was sold to a developer during 2002. During 2002 the sales tax intergovernmental agreement was extended, at this site only, for an additional ten years. This purchase of land has led to Kohl's Department store being placed on this property and opened in February 2004. In addition to the 80,000 square foot Kohl's store a 25,000 square foot Best Buy Electronics Store was opened on this site in March of 2004. These stores are welcomed by consumers and give all of the residents of DeKalb County additional options to spend dollars locally. Across the street is a retail area that is the site of the previous Nursing Home and Health Department; during 2001 this site was opened with a Michaels's Craft Store, T J Maxx, and a Pier 1 Import Store. Additional stores have been added to this site in 2002 and 2003.

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April 16, 2004

The second large retail area is in Sycamore with a large tract of land that now houses a large retail Menard's Home Improvement Store. During 2003 an automobile car wash and detailing shop was opened in this area. Menard's continues to market adjacent land to other retailers. During March of 2002 the K-Mart store on DeKalb Avenue in the city of Sycamore was closed. In January 2004 this space was purchased by an out of state developer and opened as a Home Now furniture store. Monsanto Corporation, which has been downsizing its operations in DeKalb County for several years, is scheduled to close all of its operations in the City of DeKalb by the end of 2004. There will continue to be a small research facility operating in southern DeKalb County for Monsanto. During 2003 both of the Eagle Grocery Stores in the City of DeKalb were closed after the Company filed bankruptcy. Efforts are continuing to recruit one of the larger chain grocery stores to fill the void left by Eagles' closing.

Overall, the economic outlook in DeKalb County is good. Unemployment rates have fallen in the past year by a half percentage point and are lower than the state average. Local sales receipts have steadily increased in recent years and continued growth is expected as the County Farm site continues to develop into a major retail area for the County. Additional new retail development is also continuing to emerge along Highway 23 which runs between Sycamore and DeKalb. 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.* During Fiscal Year 2003, DeKalb County Government was required to implement Governmental Accounting Standards Board's (GASB) Statement No. 34. This statement included improvements in public sector financial reporting to achieve the objective of promoting fiscal and operational accountability. GASB 34 incorporates many of the traditional reporting features into the new governmental financial reporting model. Key features of this new reporting model include government-wide financial reporting, additional long-term focus for governmental activities, a narrative overview and analysis called a Management Discussion and Analysis (MD&A). This initiative was a joint project for the Finance Office and Highway Department. Many hours and much effort working together to get the infrastructure capital asset information and depreciation costs were spent during the year to comply with this initiative.

The development of the previous nursing home site with retail stores has provided additional revenues for the County. The City of DeKalb and DeKalb County agreed to share the sales tax revenues on this property for a period of 20 years. In 2001 the retail stores T.J. Maxx, Pier One Imports and Michaels Crafts opened on this property. By January of 2002 two additional stores, Old Navy and a Bath and Body Works store opened for business. The addition of a Mattress Giant store in September of 2002 adds one more retail outlet to this development. Stores that opened during 2003 on this site are Caribou Coffee café, an EB Games retail store and a Verizon Wireless Store.

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April 16, 2004

An additional twenty-five acres of "The County Farm" property were sold during 2002 to a developer and a new Kohl's Department Store was opened in February of 2004. A Best Buy electronics store also opened on this site in March 2004. These stores are a positive addition to the retail site that already has a Super Walmart store and a Lowes Home Improvement Store.

A major item of concern for the County was the necessity for proper storage of records and space to keep them. Beginning in 2000 the County included storage space in the new Health Facility of 1,892 square feet, and in 2001 the Highway facility opened its two level storage space of 1,181 square feet. These spaces house seldom used County records as well as Court records that were previously stored in drawers in the basement of the Courthouse. Additional storage space of 8,000 square feet was added to the basement of the new Legislative Center and became available in April 2002 with the opening of the building. The Legislative Building storage space is for records of a more current nature. More storage space was added to the County during 2003 with the addition of 550 square feet in the basement of the Courthouse and work was started in the Public Safety Building during 2003 that will add another 2400 square feet. The completion of these storage facilities in the County is a major step toward keeping County records in controlled environments for future use when needed.

With the new Health Facility building opening in 2000 and the nature path developed in 2002 on that property, an additional step to the future was taken by the DeKalb County Nursing and Rehabilitation Center. The DeKalb County Nursing Home began to organize and implement a new Alzheimer's Unit called Country View Square for DeKalb County. There is a great need for caring for patients that are afflicted by this debilitating disease and DeKalb County has chosen to take a leading role in creating a safe and caring environment for these individuals and their families. This project will continue to move forward and open when all the State and/or Federal approvals are in place.

A major item facing the County has always been a need to do adequate planning for the potential growth in the County. During 2001, the County started the process of developing a Regional Planning Commission (RPC) that would be a cooperative effort to control growth between the County and the municipalities within it. The funding for the Planning Commission was entirely provided by the County with a total of \$200,000 being available over a 2-year period. During 2002, the Regional Planning Commission was established and has been in operation ever since. The first meeting of this Commission was held in April of 2002, and the group has continued with regularly scheduled monthly meetings. DeKalb County Planning and Zoning staff has provided support service to the Commission by producing meeting agendas, conducting research and presenting the results to the Commission. The Planning Commission has participation of 13 municipalities and the County of DeKalb. 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. The Regional Planning Commission also oversaw the creation of the draft Unified Development Ordinance, which contains zoning and subdivision regulations that can be adopted by municipalities as the primary tools to implement the new comprehensive plans. The RPC served as a forum during 2003 for communication coordination and cooperation between municipalities, and between the County and the municipalities on issues of regional importance.

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April 16, 2004

A major reconfiguration of the 3<sup>rd</sup> floor of the DeKalb County Courthouse began in early February of 2003 and was completed by the end of the year. Included in this project was the creation of a new courtroom in an area previously occupied by the State's Attorney and staff. Along with the courtroom a new judge's chamber, two conference rooms and an area designated for use as a satellite office for the States Attorney's staff was also completed. Keeping with the historical preservation of the County Courthouse a major portion of the furniture used in all of the areas of reconfiguration was repaired and restored to it's original condition. Other improvements at the Courthouse this year included a large tuck pointing project as well as sidewalk and step repair.

During June of 2002 the DeKalb County Sheriff approached his committee with concerns regarding the overcrowding conditions at the County Jail. The County Board responded to the Sheriff by creating an Ad Hoc Jail Study Committee of County Board Members, County Department Heads, Sheriff's Police, the State's Attorney, the Public Defender and citizens of DeKalb County. The committee held their first meeting in October of 2002, followed by a second in December of 2002 where consulting groups presented to the committee an overview of what services they could offer the committee. A consultant was hired after the December meeting to conduct a needs assessment, looking at the entire criminal justice system including the jail. The consultant's final results were presented to the Ad Hoc Committee in August of 2003. The needs were defined as jail expansion, additional operating costs of the jail and alternative programs to reduce incarceration and provide rehabilitation. The expansion of present jail is the lowest cost alternative and as the jail routinely operates over its functional capacity the addition will add seventy-five beds. The expansion keeps functional government buildings in use keeping courts and the jail in close proximity maintaining efficiency and keeping the court system in one location avoids duplication that in turn also means less tax dollars to run government. Alternative Programs to reduce incarceration and provide rehabilitation include Mental Health and Substance Abuse Programs, Electronic Home Monitoring for Pre-Sentenced people, graduated sentences, Pre-Trial Release Program, Weekend Bond Court, Court Date Reminder System, Work Release Expanded and Drug Court. The decision was made by the DeKalb County Board to finance this needed expansion by placing a jail referendum issue of ½ of one cent public safety tax. This question was given to the voters of DeKalb County on the ballot in March 2004. The question was defeated with a 53% no vote.

*For the Future.* 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. Every two months during 2004 regular meetings will continue for the Regional Planning Commission. The RPC will meet during 2004 and serve as a clearing house for information on what is occurring in the way of development in each of the communities throughout the County, as well as take up issues for study that are of concern to the member governments. The Regional Planning Commission is sponsoring a "Zoning 101" seminar for members of plan commissions, zoning boards and city councils/village boards and initiating a review of development and growth control measures and techniques during the spring of 2004.

Citizens of DeKalb County  
April 16, 2004

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.

Along with population and development growth, there's also a concern for maintaining adequate open space. The Forest Preserve purchase of land in Kirkland during 2002 will help in maintaining open space in DeKalb County. Of course, the funding of any land acquisitions also presents challenges. The District has established an endowment fund to attract donations and part of that endowment was used to purchase the new Forest Preserve property. 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

In the past the County has taken most of its own liability for risk exposure. Although self-insurance will continue for workers compensation and excess liability coverage the County chose to go to a traditional policy for health and dental insurance coverage for calendar year 2003. The decision to make this change was driven by a need to retire a \$1,000,000 deficit that had been built over several years with the high cost of claims to this insurance fund. The deficit was addressed during the budgeting process for the 2004 fiscal year when the DeKalb County Board approved a special assessment for each non-general fund department of \$2,000 for each employee on insurance as of December 31, 2002. The General Fund will absorb the remaining \$469,000 of the deficit.

Home Health Care remained a viable program for the County during 2003 with the new mandated Federal level Perspective Pay Method of reimbursement. However, challenges do lie ahead as all payment sources are reducing reimbursement for home health. With limited property tax dollars that the County can put into the program, this then could become a program that the County may have to discontinue. If that is the case, the County would probably want to seek a local provider to take over this service as that would probably be most beneficial to the citizens of DeKalb County.

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.

Citizens of DeKalb County  
April 16, 2004

Beginning in June of 2002 and continuing into 2003 the DeKalb County Sheriff along with an Ad Hoc Committee appointed by the County Board hired a consulting firm to address the entire criminal justice system in DeKalb County. The recommendations of that consulting firm were brought to the Ad Hoc Committee and forwarded to the County Board in October of 2003. The recommended action was to place a public safety sales tax referendum on the ballot for the March 2004 election to address overcrowding and alternatives to jail time. The referendum was defeated at the polls by the voters of DeKalb County. The referendum defeat means the Sheriff will continue to find the most cost effective and safe solutions to the overcrowded conditions in the current jail. The Sheriff may now need to find counties from which to rent jail beds, as well as doing life safety rehabilitation construction on the current jail until a permanent solution is found to address all of the issues.

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 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.

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.

*Department Focus.* Each year the County selects a department to highlight for its efforts and accomplishments. For 2003, the Forest Preserve District has been selected for review.

The Forest Preserve office is located in the County Administrative Building. The Superintendent serves the district along with two full time staff and several part time staff. Summer help expands the staff for the three to four busy summer months. The Forest Preserve District was established in 1940 to provide recreational opportunities, preserve natural plant and animal life, and for the protection of our natural heritage.

Citizens of DeKalb County  
April 16, 2004

The DeKalb County Forest Preserve District has 14 beautiful recreational and natural resource areas. The Russell Preserve, includes the Natural Resource Center which is open to the public on weekends and is reserved by school groups and other organizations for outdoor educational field trips. The Afton Preserve is part of a prairie restoration project in the County and the Knute Olson Jr. Preserve is an ideal place for fishing. Shabbona Preserve is a wonderful historical area with markers along the trails relating to the time of the Pottawatomi Indians. Nehring Preserve is a great open park setting for hiking or sports, while fishing in summer and tobogganning in the winter are great at the Sannauk Preserve. MacQueen Preserve offers a large lodge for family reunions or recreational groups. Adee's Woods has a wonderful area for a picnic or walk in the woods. Merritt Prarie is 56 acres of rolling terrain with native prairie and wetland restorations. Wilkinson/Renwick March preserves wetland habitat and is an excellent area to listen and view wildlife. The DeKalb/Sycamore Trail, County Farm Woods, and the Great Western Trail provide miles of multi-use trails linking into Kane and DuPage Counties.

The DeKalb County Forest Preserve, during 2002, was able to make a major purchase for the citizens of DeKalb County by completing negotiations and purchasing 293 acres of property located in Kirkland for a new DeKalb County Forest Preserve site. This land is a portion of the former almost 900 acre Calumet Council Boy Scout Camp that was originally purchased by a developer and became available for sale for conservation purposes. The Illinois Department of Natural Resources (IDNR) has acquired 585 acres of the camp located south of the Kishwaukee River and DeKalb County has acquired the 293 acre portion adjacent to the 48 acre MacQueen Forest Preserve location on the north side of the river. The Forest Preserve Superintendent applied for and received \$676,250 from the Open Land Trust Grant from the Illinois Department of Natural Resources. The Forest Preserve along with the Natural Land Institute received a \$150,000 Illinois Clean Energy Foundation Grant. To complete the purchase, the landowner agreed to sell the land for \$175,000 less than the fair market value. The Forest Preserve has approximately \$50,000 available for this purchase. DeKalb County Community Foundation also contributed \$5,000 toward the additional forest preserve property for the County. The DeKalb County Board agreed to loan the Forest Preserve District \$323,000 to complete the purchase of the property.

When Potawatomi Woods was purchased DeKalb County had the opportunity to apply for an Open Lands Trust Community Planning Grant from the Illinois Department of Natural Resources. This grant is seven percent of the new State Park monetary value and the total applied for and available to DeKalb County was \$187,642. The DeKalb County Board agreed to set the money aside for Forest Preserve projects in the County's Special Projects Fund. This is a capital projects grant and \$110,000 was received in January 2003 and used for projects at the new park. The projects included a park manager modular home residence, a parking lot for vehicles and horse trailers, an eighty foot by thirty foot metal barn with wiring, lighting, heating and an overhead garage door and utility work where 1,500 feet of overhead utility lines were placed underground in the Forest Preserve development areas. In September of 2003 the remaining \$72,642 was received by the County. There is a two year period for expenditures of these funds and the County is responsible for notifying IDNR in writing of all planned capital facility projects ninety days prior to commencement of the projects.

Citizens of DeKalb County  
April 16, 2004

Potawatomi Woods has been a wonderful addition to the County's ability to provide recreational opportunities to the population of DeKalb County. In December of 2002 the Forest Preserve Committee decided to involve the public in the choice of a name for the new Forest Preserve. The Forest Preserve Committee made the choice to have the elementary students in DeKalb County take part in the history of DeKalb County and choose the name of the new forest preserve site in Kirkland. In February of 2003, four names were submitted to the children and Pottawatami Woods was the winner with 59% of the vote. The Potawatomi Woods name has historic Indian roots in DeKalb County so was an ideal name for the new site.

The new Potawatomi Woods Preserve was a major focus during 2003. Many days were spent cleaning brush and trash from the park. A very run down old home that was on the property was razed and removed. Forest Preserve staff built a parking area for visitors and erected the new park sign. Fencing was installed around the entrance and parking area to get the park ready to open to the public. The official opening of the new Potawatomi Woods Park was held on October 12, 2003.

The Forest Preserve took on another interesting project with the moving of the old Pierce Town Hall that was located on the corner of Perry Road and Somonauk Road, approximately three miles to the Merritt Forest Preserve during 2003. The move itself was a hired move but donations were received from businesses to make the building usable. The foundation cement was provided to the County at half cost by a County concrete business. The concrete finish work was donated by a county planning department employee and his father, and the paint was donated by a County painting contractor. After the building was moved and placed on the foundation the Forest Preserve along with Kishwaukee Community College's high school construction class worked together to complete the needed repairs on the building. The construction class was held at the Merritt Preserve and the students worked to put extra rafters in the roof as well as new plywood sheeting and shingles on the roof and repair or replace windows. An Eagle Scout project provided the volunteer labor to give the newly renovated building a primer and finish coat of paint. The Forest Preserve staff also worked on the landscaping and grounds work around the structure. In addition to all of the volunteer labor and supplies a cash donation of \$5,000 was received from the DeKalb County Community Foundation. The building is now a three-season shelter for the Preserve.

During 2003 the DeKalb County Forest Preserve District and a Citizens Greenways and Trails Group began to develop plans for DeKalb County. The group, now called the DeKalb County Greenways and Trails Planning Coalition applied for an Illinois Department of Natural Resources Greenways and Trails Planning Grant to get the project started. The \$20,000 grant was approved by IDNR and the group interviewed and approved the hiring of a consulting firm to help with the planning of the DeKalb County project. This group will be holding Open House sessions with citizens throughout the County. They will be trying to get input as to how the citizens feel would be the best way to link the communities, parks, forest preserves, schools and businesses in the County using a greenways and trails system. They will be focusing on creating greenways for habitat protection and trails through the entire County for transportation and recreation purposes. The consulting firm will be creating the plan for presentation to the Forest Preserve Committee of DeKalb County by September of 2004.



Citizens of DeKalb County  
April 16, 2004

The tradition of volunteer days at the County Forest Preserve sites continued in 2003. In April the service club organizations as well as Boy Scout Troops sponsored volunteer days working at the Forest Preserves. Many projects were completed. Some of these included the clean up on the Great Western Trail and the DeKalb/Sycamore Trail. General volunteers from the County did litter clean up, as well as tree, shrub and prairie planting at the new Potawatomi Woods preserve for two days in April. Russell Woods volunteers planted trees and shrubs and the County Farm Woods volunteers did clean up and woodland wildflower plantings in May. DeKalb County Forest Preserve depends on these organizations and the general public volunteers to keep the park properties in wonderful condition for the citizens of DeKalb County.

#### **OTHER INFORMATION**

Independent Audit. State statutes require an annual audit by independent certified public accountants (CPA). The CPA accounting firm of Sikich Gardner & Co. LLP was selected by the County Board's Administrative Services 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 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 year ended November 30, 2002. 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 seventeen consecutive years (fiscal years ended 1986-2002). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Citizens of DeKalb County  
April 16, 2004

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 Administrative Services 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**



Sikich Gardner & Co, LLP  
Accountants & Consultants

998 Corporate Boulevard  
Aurora, IL 60504

A Member of Sikich Group, LLC

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 basic financial statements of DeKalb County, Illinois, as of and for the year ended November 30, 2003, as listed in the table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *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 opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of DeKalb County, Illinois, as of November 30, 2003, and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated February 20, 2004 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. 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.

DeKalb County, Illinois has adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments*, Statement No. 37, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments: Omnibus*, Statement No. 38, *Certain Financial Statement Note Disclosures* and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of December 1, 2002. This results in a change in the County's format and content of the basic financial statements and notes to financial statements.

The Management's Discussion and Analysis and the required supplementary information listed in the table of contents is not a required part of the basic financial statements but is 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.

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  
February 20, 2004

A handwritten signature in black ink, appearing to read "Arthur S. ..." followed by a date "1/22/04".



**GENERAL PURPOSE  
EXTERNAL FINANCIAL STATEMENTS**

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**DEKALB COUNTY GOVERNMENT  
DEKALB COUNTY, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**NOVEMBER 30, 2003**

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 fiscal year ended November 30, 2003. 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 for the first time DeKalb County's Financial Statements present two kinds of statements, each with a different snapshot of the County's finances. The new 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. Government Wide**

The assets of the County exceeded its liabilities at the close of the fiscal year by \$73.5 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 \$62 million.

**B. Business Type Fund**

The only business type fund that the County has is the 194 skilled bed Nursing and Rehab Center. Despite continuing downward trends at the Federal level in funding for nursing home residents, the county facility was able to have an increase in net assets of \$154,995, reporting total net assets of \$9.6 million. This marks the sixth straight year that the facility has operated without any property tax or other subsidy for other County funds.



### **C. Long-Term Debt**

During the fiscal year, no new debt was added by the County. Sufficient monies are already on hand to entirely retire the 2002 debt (which was a refinancing of the 1995 debt issue). The only remaining debt outstanding is the 1997 bond issue for the health facility which is being paid off by operating revenues (75%) by the Nursing Home and Rehab Center and property taxes (25%). When the County last visited the bond market, its rating was Aa. 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, for the first time, 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 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 37 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, Retirement Fund, Public Building Maintenance Fund, Highway Fund and 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 insurance 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.

The basic fiduciary fund financial statements can be found on pages 172-178 of this report.

### **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 32.

### **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 91-97 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds, nonmajor 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 98 through 110 of this report.

### **III. Financial Analysis of the County as a Whole**

In accordance with GASB Statement No. 34, the County is not required to restate prior periods for the purposes of providing comparative information. However, in future years, when prior year information is available, a comparative analysis of government-wide information will be presented. The current year statements follows:

#### **GOVERNMENT-WIDE STATEMENTS**

##### **A. Net Assets**

The following table reflects the condensed Statement of Net Assets:

**Table 1**  
**Statement of Net Assets**

	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total Primary Government</u>
Current and Other Assets	41,917,595	7,132,425	49,050,020
Capital Assets	<u>41,827,740</u>	<u>11,245,426</u>	<u>53,073,166</u>
<b>Total Assets</b>	<b><u>83,745,335</u></b>	<b><u>18,377,851</u></b>	<b><u>102,123,186</u></b>
Long-Term Liabilities	4,704,087	7,836,033	12,540,120
Other Liabilities	<u>15,093,162</u>	<u>966,660</u>	<u>16,059,822</u>
<b>Total Liabilities</b>	<b><u>19,797,249</u></b>	<b><u>8,802,693</u></b>	<b><u>28,599,942</u></b>
Net Assets:			
Invested in Capital Assets, Net of Debt	38,490,240	3,752,926	42,243,166
Restricted	8,276,346	252,625	8,528,971
Unrestricted	<u>17,181,500</u>	<u>5,569,607</u>	<u>22,751,107</u>
<b>Total Net Assets</b>	<b><u>63,948,086</u></b>	<b><u>9,575,158</u></b>	<b><u>73,523,244</u></b>

For more detailed information, see the Statement of Net Assets on Page 17 of the Comprehensive Annual Financial Report.

**B. Activities****1. Changes in Net Assets**

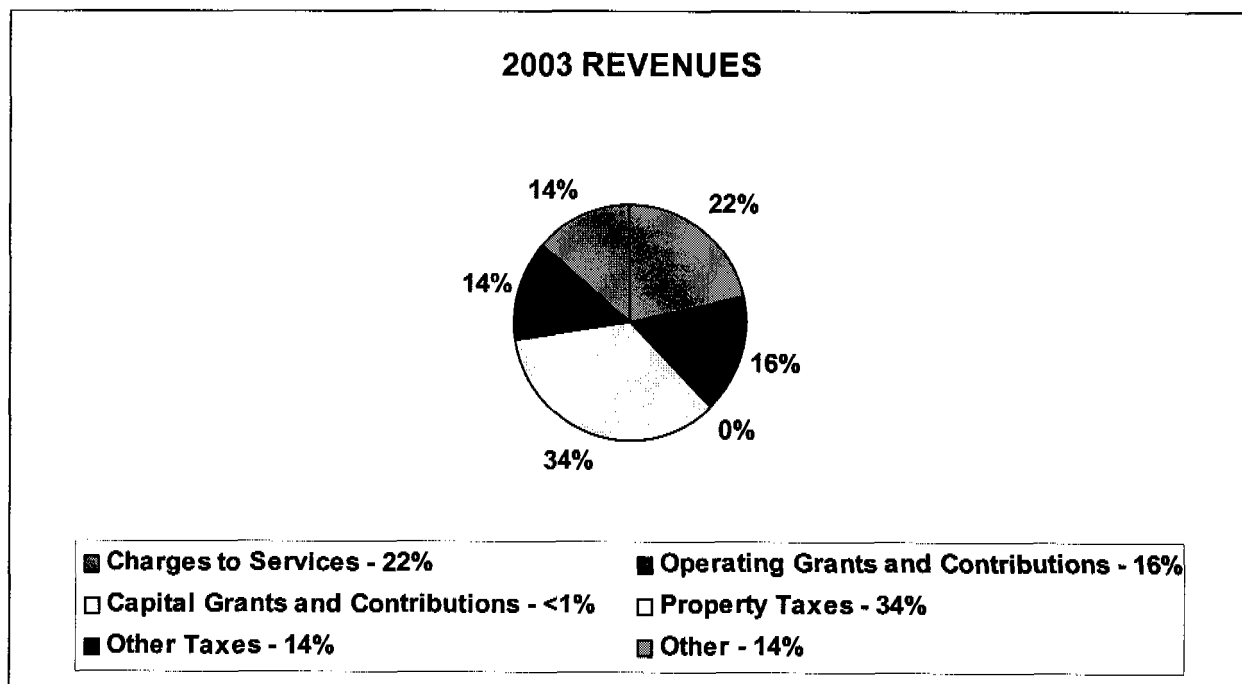
The following table summarizes the revenue's and expense's of the County's activities:

**Table 2**  
**Changes in Net Assets**  
**For the Fiscal Year Ended November 30, 2003**

	<u>Governmental Activities</u>	<u>Business Type Activiites</u>	<u>Total Primary Government</u>
<b>Revenues</b>			
Program Revenues:			
Charges to Services	7,954,505	9,490,936	17,445,441
Operating Grants and Contributions	5,878,431	0	5,878,431
Capital Grants and Contributions	158,351	0	158,351
General Revenues:			
Property Taxes	12,562,268	0	12,562,268
Other Taxes	5,127,280	0	5,127,280
Other	1,497,375	137,260	1,634,635
Contributions	3,518,285		3,518,285
<b>Total Revenues</b>	<u>36,696,495</u>	<u>9,628,196</u>	<u>46,324,691</u>
<b>Expenses</b>			
General Government	6,283,868	0	6,283,868
Public Safety	11,079,869	0	11,079,869
Highways and Streets	3,669,841	0	3,669,841
Health and Welfare	6,841,230	9,473,201	16,314,431
Culture and Recreation	510,481	0	510,481
Interest on Long Term Debt	200,640	0	200,640
<b>Total Expenses</b>	<u>28,585,929</u>	<u>9,473,201</u>	<u>38,059,130</u>
<b>Change in Net Assets</b>	<u>8,110,566</u>	<u>154,995</u>	<u>8,265,561</u>

## 2. Governmental Revenues

The following graph summarizes the County revenue activities:



For the fiscal year ended November 30, 2003, revenues totaled \$46.3 million. Revenues from the County's largest source of revenues of \$19 million come from the Charges for Services revenues. These dollars are generated from several areas of the County. The DeKalb County Nursing and Rehabilitation Center is the largest generator of Charges for Services Revenue for the County along with the fines and fees from the court system and charges for services provided by the County Health Department. The second highest amount of revenues is Property Taxes. Property taxes support governmental activities including employee pension funds. Between 2002 and 2003, property tax revenues increased by 5%. The County's Property Tax Rate remained nearly unchanged at about .86 per \$100 of Equalized Assessed Valuation.

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. State shared sales taxes are recorded only in the General Fund. 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.

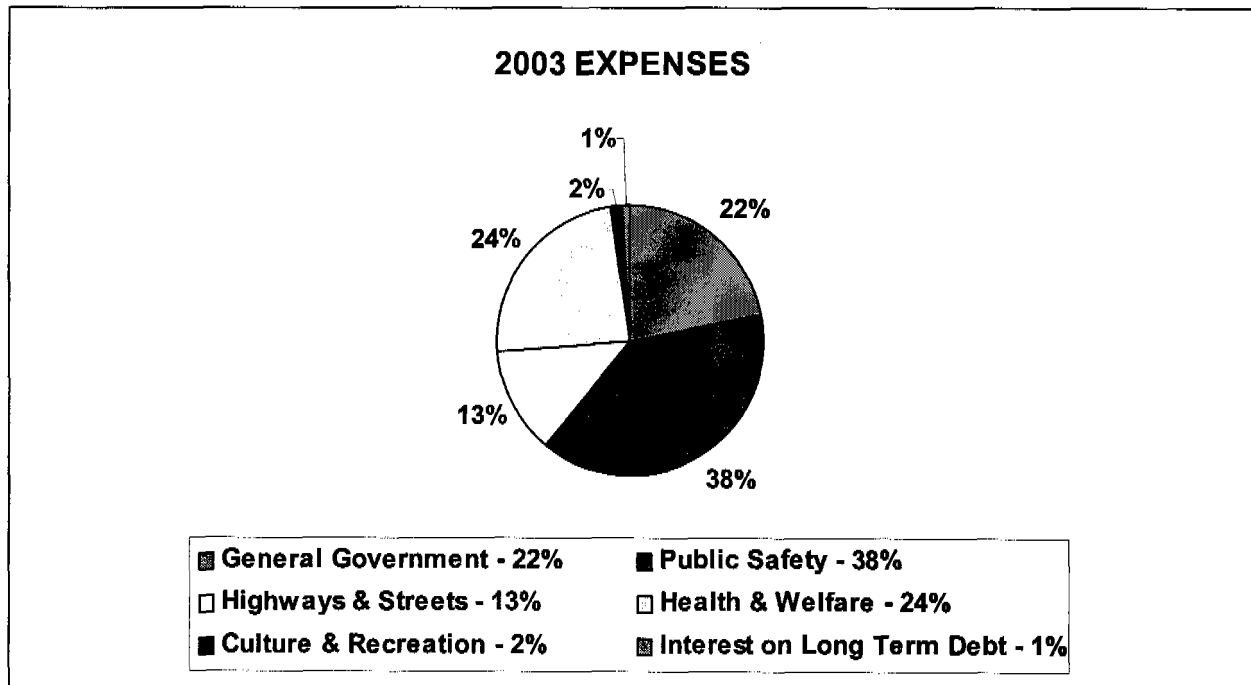
The County Farm site sales tax revenues received from this agreement are placed in the Opportunity Fund. The former Nursing Home site sales tax revenues go to a fund for debt retirement of the 1997 Health Facility Bond issue.

Income taxes are also shared by the state, but on a per-capita basis. Between 2002 and 2003 the County's income tax revenues declined by approximately \$75,000. This decline reflects the national economic slowdown.

Other revenue sources include operating grants and contributions which includes state salary reimbursements for assistant states attorneys and probation officers.

**3. Governmental Expenses**

The following graph summarizes the County expense activities:



DeKalb County's expenses amounted to a total of \$38 million in 2003. Public Safety expenses, the largest for the County relate to the operations of the Sheriff's Department, which includes Communications and Corrections, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney and Public Defender offices. The Sheriff's Department settled their bargaining agreement with the County during 2003 for a contract beginning in 2002. The payout of retroactive pay was completed during 2003. The second highest expense area was in Health & Welfare which reflects the expenditures at the DeKalb County Nursing and Rehabilitation Center and the Health Department expenses.

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

As of November 30, 2003, the governmental funds had a combined fund balance total of \$22,712,344 with \$19,153,033 being unreserved. The unreserved amount of fund balance is broken down with \$310,599 in the General Fund, \$1,898,277 in the Retirement Fund, \$712,743 in the Public Building Maintenance Fund, \$1,487,890 in the Highway Fund, \$2,692,121 in the Health Fund and \$9,451,403 in Other Governmental Funds which includes Capital Projects. This reflects a one million dollar increase over the prior year largely due to the increase in sales tax in the Opportunity Fund as well the Health Department increase in licenses and permits revenues.

The General Fund decreased this balance by \$445,000. This negative General Fund result was attributable primarily to expenditures in the Public Safety area of the fund as well as General Government. Contracts were settled and the resulting retroactive pay amounts were expended during 2003 in the Sheriff's Department as stated above. The Medical Insurance Fund had built up, over several years, a \$1,0205,000 deficit when the County was self insured for health claims. During the budgeting process for fiscal year 2004 the decision was made to place a special assessment of \$2,000 on each non-general fund employee that was covered by insurance on December 1, 2002. At the end of fiscal year 2003 the assessments were paid by the departments to clear \$368,000 of the Medical Insurance Fund debt. The remainder of this deficit, \$837,000 was also paid by the General Fund in 2003. Beginning January 1, 2003 the County purchased a traditional health and dental insurance policy. In addition, shared tax revenues, as stated above, were somewhat smaller during 2003 due to a somewhat slower economy.

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 \$498,856 on all governmental fund type investments for the year ended November 30, 2003.

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. Less than one percent of County funds, as well as Public Building Commission, a component unit, funds were not insured and collateralized properly at November 30, 2003. This lack of collateralization was due to the financial institution having collateral in an investment that dropped significant value during the month of November 2003. The collateral was corrected and in place by December 3, 2003. 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  
For the Fiscal Year Ended November 30, 2003**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	9,660,500	9,660,500	9,345,911
Licenses & Permits	114,600	114,600	116,886
Other	<u>4,812,100</u>	<u>4,812,100</u>	<u>5,358,585</u>
<b>Total Revenues</b>	<u>14,587,200</u>	<u>14,587,200</u>	<u>14,821,382</u>
<b>EXPENDITURES AND TRANSFERS</b>			
Expenditures	14,420,500	14,748,500	13,754,147
Transfers Out	729,200	729,200	1,566,200
Transfers In	<u>(3,000)</u>	<u>(3,000)</u>	<u>(53,866)</u>
<b>Total Expenditures and Transfers</b>	<u>15,146,700</u>	<u>15,474,700</u>	<u>15,266,481</u>
<b>Change in Fund Balance</b>	<u>(559,500)</u>	<u>(887,500)</u>	<u>(445,099)</u>

As can be seen above, revenues exceeded the budget by \$234,000. This is largely attributable to the County Clerk and Recorder's fees caused by the large number of refinanced mortgages due to the continuing low interest rates. There was also an increase in the Circuit Clerk's revenues due to the increase of cases in the county court system which in turn increases the fines and fees the office collects.

The expenditure budget had to be amended during the year by almost \$330,000. There were several reasons for the amendment. One reason is DeKalb County became the flow-through agency for the Voluntary Action Center Rural Federal 5311 Transportation Grant through the Transportation Department of the State of Illinois. This grant became effective July 1, 2003 and the costs were \$125,000. The Sheriff's Department and Sheriff's Corrections Department had increased costs for investigations, training and clothing allowances, as well as maintenance on vehicles and the settlement of the labor contract that dated back to 2002. These costs accounted for approximately \$120,000 of the amended budget for the General Fund.

The Judiciary and Jury Commission Departments were also amended by \$50,000 due to costs for jury fees and expenses, and appointed attorney costs for the increased court cases in DeKalb County.

## **VI. Capital Assets**

The following schedule reflects the County's capital asset balances as of November 30, 2003:

**Table 4  
Capital Assets  
As of November 30, 2003**

	<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Total</b>
<b>Land &amp; Land Right of Way</b>	6,576,856	0	6,576,856
<b>Buildings</b>	21,236,343	12,176,529	33,412,872
<b>Land Improvements</b>	1,117,648	171,289	1,288,937
<b>Vehicles</b>	3,075,524	0	3,075,524
<b>Furniture &amp; Fixtures</b>	0	795,857	795,857
<b>Equipment</b>	3,346,435	636,038	3,982,473
<b>Infrastructure</b>	28,780,621	0	28,780,621
<b>Construction in Progress</b>	0	55,170	55,170
<b>Less:</b>			
<b>Accumulated Depreciation</b>	<u>(22,305,687)</u>	<u>(2,589,457)</u>	<u>(24,895,144)</u>
<b>Total</b>	<u>86,439,114</u>	<u>16,424,340</u>	<u>102,863,454</u>

At year-end, the County's investment in capital assets for both its governmental and business-type activities was \$53 million dollars (net of accumulated depreciation). This represents an increase of \$5 million from November 30, 2002.

Major capital assets events during 2003 included the following:

1. Contribution from Federal Government of the Genoa Railroad Bridge valued at \$2,100,000
2. Replacement of Chicago Road Bridge costing \$493,000
3. Major Upgrade to East County Line Road, Curbs and Storm Drains valued at \$1,250,000

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

## **VII. Long-Term Debt**

As of November 30, 2003, the County had a total of \$10.8 million in bonded indebtedness outstanding. An 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 \$10.0 million outstanding debt. These bonds were sold with an effective date of December 1, 1997, and will be retired in full on December 1, 2016. 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 Nursing and Rehabilitation Center to pay this abatement. The 2003 series bonds were issued for \$840,000 in alternative revenue bonds. This sale was a refunding of the original bond issues 1995A and 1995B. This three million bond issue was initially divided in thirds, and was for the construction of the Juvenile Detention Center in cooperation with Kane County, the Peace Road project around Sycamore, and the North First Street Road Project in the City of DeKalb. Revenue from sales tax receipts from retail outlets on the County Farm property is sufficient to retire this debt. The outstanding debt, attributable to this series at this time, is \$840,000. At the time these bonds were issued, the County received a bond rating of Aa and these bonds will be retired on December 1, 2004. Additional information on the County's long-term debt can be found in Note 5.

**Table 5**  
**Bonded Indebtedness**  
**As of November 30, 2003**

	<u>Governmental Activities</u>	<u>Business Type Activities</u>	<u>Total</u>
General Obligation Bonds	840,000	0	840,000
Revenue Bonds	<u>2,497,500</u>	<u>7,492,500</u>	<u>9,990,000</u>
<b>Total</b>	<u><u>3,337,500</u></u>	<u><u>7,492,500</u></u>	<u><u>10,830,000</u></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 \$39,543,622. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. As of November 30, 2003 DeKalb County's net general obligation bonded debt was zero.

### **VIII. Risk Management**

DeKalb County has elected to assume much of its own liability for risk exposure. Property insurance is purchased on all buildings. By assuming risk, the County has been able to keep its tax levy lower than normal over the last several years for the Tort & Liability Insurance Fund. At the same time, the County has built a retained balance for potential claims that fall below the aggregate loss policies. That retained balance, in a period of sixteen years for which this self-insured philosophy has been in place, has gone from a negative balance to over \$2,250,000 for the 2003 fiscal year. It is anticipated that the tax levy for insurance policies and claims should be able to remain relatively constant. The County, for calendar year 2003, chose to minimize the risk of self-insurance for health claims and purchased third party indemnity insurance for health and dental insurance coverage. Even with this change, there is still a need to retire the \$1,205,000 deficit that has been built up over several years with the high cost of claims to the medical insurance fund. This deficit was addressed during the budgeting process for fiscal year 2004. The DeKalb County Board, during the 2004 fiscal year budgeting process, approved a special assessment on each non-general fund department for each employee on insurance as of December 31, 2002. These assessments of \$368,000 were paid during 2003 and the general fund transferred the remaining \$837,000 to clear this deficit from the books during 2003.

### **IX. Economic Factors And Next Year's Budget Issues**

The taxable assessed valuation for the County grew by over sixty-two million dollars from the previous year. It is anticipated that the next few years will see similar increases. There is some concern that the commercial and industrial value only makes up about 22% of the property tax base which puts a lot of burden on residential property tax payers. On-going efforts are in place, however, to bring increased economic development to the County which 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 43% 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.

The increase in the retail development of the County's property along with the intergovernmental sales tax sharing agreement with the City of DeKalb should continue to raise the sales tax income for the County each year.

As of this writing, the FY 2004 financial year is well underway. The next budget to be developed will be the FY 2005 budget. It will be discussed in the fall of 2004 for the fiscal year beginning December 1, 2004. Budget issues that the County Board and County staff will be facing include the overcrowding issues at the jail. The County voters narrowly defeated (53%) a public safety tax of one half of one percent in March 2004 that would have provided the dollars for a jail expansion. This measure would have also provided programs for alternative and rehabilitative answers to reduce jail population and repeat offenders.

These needs and the funding of them will be a focus for the County. Health insurance costs and wellness programs for all employees will continue to be a budget concern. 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.

#### **X. 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

November 30, 2003

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments	\$ 25,211,069	\$ 5,088,385	\$ 30,299,454
Receivables, net of allowance where applicable			
Property taxes	13,065,300	-	13,065,300
Accounts	2,203,755	1,150,742	3,354,497
Accrued interest	4,747	-	4,747
Other	64,495	-	64,495
Prepaid items	391,848	64,280	456,128
Inventory	-	10,779	10,779
Due from other governments	196,785	-	196,785
Restricted assets			
Cash and investments	84,208	252,625	336,833
Cash with paying agent	695,388	565,614	1,261,002
Capital assets (net of accumulated depreciation)	41,827,740	11,245,426	53,073,166
<b>Total assets</b>	<b>83,745,335</b>	<b>18,377,851</b>	<b>102,123,186</b>
<b>LIABILITIES</b>			
Accounts payable	829,070	443,697	1,272,767
Accrued payroll	553,185	218,888	772,073
Accrued interest payable	69,138	186,864	256,002
Retainage payable	48,468	-	48,468
Claims payable	65,891	117,211	183,102
Flexible benefits payable	12,051	-	12,051
Deferred property taxes	13,065,300	-	13,065,300
Deferred revenue	434,202	-	434,202
Due to others	15,857	-	15,857
Noncurrent liabilities			
Due within one year	639,680	448,919	1,088,599
Due in more than one year	4,064,407	7,387,114	11,451,521
<b>Total liabilities</b>	<b>19,797,249</b>	<b>8,802,693</b>	<b>28,599,942</b>
<b>NET ASSETS</b>			
Investment in capital assets, net of related debt	38,490,240	3,752,926	42,243,166
Restricted for:			
Retirement	1,898,277	-	1,898,277
Public Building Commission	112,291	-	112,291
Working cash	200,270	-	200,270
Public safety	41,728	-	41,728
Health and welfare	1,674,984	-	1,674,984
Culture and recreation	198,071	-	198,071
Highways and streets	2,283,790	-	2,283,790
Debt service	1,866,935	252,625	2,119,560
Unrestricted	17,181,500	5,569,607	22,751,107
<b>TOTAL NET ASSETS</b>	<b>\$ 63,948,086</b>	<b>\$ 9,575,158</b>	<b>\$ 73,523,244</b>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended November 30, 2003

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants	Capital Grants
<b>PRIMARY GOVERNMENT</b>				
Governmental activities				
General government	\$ 6,283,868	\$ 2,259,523	\$ 222,647	\$ -
Public safety	11,079,869	3,966,083	491,442	-
Highways and streets	3,669,841	621,457	1,484,225	117,656
Health and welfare	6,841,230	1,060,714	3,680,117	-
Culture and recreation	510,481	46,728	-	40,695
Interest	200,640	-	-	-
<b>Total governmental activities</b>	<b>28,585,929</b>	<b>7,954,505</b>	<b>5,878,431</b>	<b>158,351</b>
Business-type activities				
Nursing home	9,473,201	9,490,936	-	-
<b>Total business-type activities</b>	<b>9,473,201</b>	<b>9,490,936</b>	<b>-</b>	<b>-</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 38,059,130</b>	<b>\$ 17,445,441</b>	<b>\$ 5,878,431</b>	<b>\$ 158,351</b>

	Net (Expense) Revenue and Changes in Net Assets		
	Primary Government		
	Governmental Activities	Business-Type Activities	Total
	\$ (3,801,698)	\$ -	\$ (3,801,698)
	(6,622,344)	-	(6,622,344)
	(1,446,503)	-	(1,446,503)
	(2,100,399)	-	(2,100,399)
	(423,058)	-	(423,058)
	(200,640)	-	(200,640)
	<u>(14,594,642)</u>	-	<u>(14,594,642)</u>
	-	17,735	17,735
	-	17,735	17,735
	<u>(14,594,642)</u>	17,735	<u>(14,576,907)</u>
General revenues			
Taxes			
Property	12,562,268	-	12,562,268
Replacement	335,946	-	335,946
Sales	3,774,697	-	3,774,697
Income	1,016,637	-	1,016,637
Other	86,883	-	86,883
Investment income	397,619	101,237	498,856
Miscellaneous	321,504	5,503	327,007
Gain (loss) on sale of capital assets	691,369	-	691,369
Contributions	3,518,285	30,520	3,548,805
Total	<u>22,705,208</u>	<u>137,260</u>	<u>22,842,468</u>
CHANGES IN NET ASSETS	<u>8,110,566</u>	<u>154,995</u>	<u>8,265,561</u>
NET ASSETS, DECEMBER 1	<u>55,837,520</u>	<u>9,420,163</u>	<u>65,257,683</u>
NET ASSETS, NOVEMBER 30	<u>\$ 63,948,086</u>	<u>\$ 9,575,158</u>	<u>\$ 73,523,244</u>

See accompanying notes to financial statements.



DEKALB COUNTY, ILLINOIS

BALANCE SHEET

GOVERNMENTAL FUNDS

November 30, 2003

	General	Retirement	Public Building Maintenance	Highway	Health	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash and investments	\$ 1,489,982	\$ 1,898,277	\$ 747,321	\$ 2,105,190	\$ 2,346,631	\$ 13,206,992	\$ 21,794,393
Receivables							
Property taxes	3,550,000	1,700,000	1,749,000	1,480,000	350,000	3,786,300	12,615,300
Accounts	1,297,521	-	39,475	17,338	527,022	286,541	2,167,897
Accrued interest	-	-	-	-	333	2,219	2,552
Other	52,495	-	-	-	-	12,000	64,495
Prepaid items	334,208	-	-	8,431	28,471	8,731	379,841
Due from other funds	368,000	-	-	2,096	1,000	-	371,096
Due from other governments	69,341	-	-	-	127,444	-	196,785
Advances to other funds	-	-	-	-	-	1,300,364	1,300,364
Restricted assets							
Cash and investments	-	-	84,208	-	-	-	84,208
Cash with paying agent	-	-	188,538	-	-	506,850	695,388
<b>TOTAL ASSETS</b>	<b>\$ 7,161,547</b>	<b>\$ 3,598,277</b>	<b>\$ 2,808,542</b>	<b>\$ 3,613,055</b>	<b>\$ 3,380,901</b>	<b>\$ 19,109,997</b>	<b>\$ 39,672,319</b>

LIABILITIES AND FUND BALANCES

	General	Retirement	Public Building Maintenance	Highway	Health	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES</b>							
Accounts payable	\$ 317,836	\$ -	\$ 65,245	\$ 84,056	\$ 195,235	\$ 434,426	\$ 1,096,798
Accrued payroll	365,958	-	-	25,264	102,112	48,910	542,244
Interest payable	-	-	62,288	-	-	6,850	69,138
Retainage payable	-	-	44,791	-	-	3,677	48,468
Deferred property taxes	3,550,000	1,700,000	1,749,000	1,480,000	350,000	3,786,300	12,615,300
Other deferred revenues	265,703	-	39,475	-	12,962	315,184	633,324
Due to others	7,107	-	8,750	-	-	-	15,857
Due to other funds	1,000	-	-	-	-	2,096	3,096
Advances from other funds	-	-	-	527,414	-	772,950	1,300,364
Compensated absences payable - current	9,136	-	-	-	-	-	9,136
General obligation bonds payable	-	-	-	-	-	500,000	500,000
Revenue bonds payable	-	-	126,250	-	-	-	126,250
<b>Total liabilities</b>	<b>4,516,740</b>	<b>1,700,000</b>	<b>2,095,799</b>	<b>2,116,734</b>	<b>660,309</b>	<b>5,870,393</b>	<b>16,959,975</b>

<b>FUND BALANCES</b>							
Reserved for prepaid items	334,208	-	-	8,431	28,471	8,731	379,841
Reserved for notes receivable	-	-	-	-	-	12,000	12,000
Reserved for land cash	-	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	-	172,600	172,600
Reserved for specific purpose	-	-	-	-	-	25,471	25,471
Reserved for working cash	-	-	-	-	-	200,270	200,270
Reserved for advances to other funds	-	-	-	-	-	1,300,364	1,300,364
Reserved for debt service	-	-	-	-	-	1,458,977	1,458,977
Unreserved	-	-	-	-	-	600,000	600,000
Designated for economic development	-	-	-	-	-	-	-
Undesignated	2,310,599	-	-	-	-	-	2,310,599
General Fund	-	-	-	-	-	-	-
Special Revenue Funds	-	1,898,277	712,743	1,487,890	2,692,121	6,000,900	12,791,931
Capital Projects Funds	-	-	-	-	-	3,450,503	3,450,503
<b>Total fund balances</b>	<b>2,644,807</b>	<b>1,898,277</b>	<b>712,743</b>	<b>1,496,321</b>	<b>2,720,592</b>	<b>13,239,604</b>	<b>22,712,344</b>

TOTAL LIABILITIES AND FUND BALANCES

<b>\$ 7,161,547</b>	<b>\$ 3,598,277</b>	<b>\$ 2,808,542</b>	<b>\$ 3,613,055</b>	<b>\$ 3,380,901</b>	<b>\$ 19,109,997</b>	<b>\$ 39,672,319</b>
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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

November 30, 2003

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FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 22,712,344
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	41,796,954
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds	371,482
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	(4,047,230)
The net assets of the internal service fund are included in the governmental activities in the statement of net assets	<u>3,114,536</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 63,948,086</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 November 30, 2003

	General	Retirement	Public Building Maintenance	Highway	Health	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>							
Taxes	\$ 9,345,911	\$ 24,715	\$ 1,642,921	\$ 1,378,060	\$ 500,632	\$ 4,293,716	\$ 17,185,955
Licenses and permits	116,886	-	-	-	260,600	87,894	465,380
Intergovernmental	683,794	-	-	293,440	3,570,096	1,984,082	6,531,412
Charges for services	3,499,815	-	348,403	-	592,620	1,168,683	5,609,521
Fines and forfeits	904,042	-	-	-	-	40,602	944,644
Investment income	90,364	21,843	80,002	39,480	41,307	124,623	397,619
Miscellaneous	180,570	581,835	52,500	19,882	3,436	112,605	950,828
<b>Total revenues</b>	<b>14,821,382</b>	<b>628,393</b>	<b>2,123,826</b>	<b>1,730,862</b>	<b>4,968,691</b>	<b>7,812,205</b>	<b>32,085,359</b>
<b>EXPENDITURES</b>							
Current							
General government	3,177,426	-	2,540,446	-	-	302,064	6,019,936
Public safety	10,576,721	-	-	-	-	639,255	11,215,976
Highways and streets	-	-	-	1,819,606	-	2,562,602	4,382,208
Health and welfare	-	-	-	-	4,810,293	2,051,327	6,861,620
Culture and recreation	-	-	-	-	-	445,216	445,216
Debt service	-	-	-	65,021	-	516,051	581,072
Capital outlay	-	-	-	-	-	1,460,399	1,460,399
<b>Total expenditures</b>	<b>13,754,147</b>	<b>-</b>	<b>2,540,446</b>	<b>1,884,627</b>	<b>4,810,293</b>	<b>7,976,914</b>	<b>30,966,427</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,067,235</b>	<b>628,393</b>	<b>(416,620)</b>	<b>(153,765)</b>	<b>158,398</b>	<b>(164,709)</b>	<b>1,118,932</b>

	General	Retirement	Public Building Maintenance	Highway	Health	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)							
Transfers in	\$ 53,866	\$ -	\$ 195,000	\$ 435,000	\$ 81,638	\$ 749,174	\$ 1,514,678
Transfers (out)	(1,566,200)	(52,842)	-	-	-	(732,636)	(2,351,678)
Sale of fixed assets	-	-	-	-	-	692,958	692,958
Total other financing sources (uses)	(1,512,334)	(52,842)	195,000	435,000	81,638	709,496	(144,042)
NET CHANGE IN FUND BALANCE	(445,099)	575,551	(221,620)	281,235	240,036	544,787	974,890
FUND BALANCES, DECEMBER 1	2,915,235	1,322,726	934,363	1,198,289	2,443,437	12,656,107	21,470,157
Prior period adjustment	174,671	-	-	16,797	37,119	38,710	267,297
FUND BALANCES, DECEMBER 1, RESTATED	3,089,906	1,322,726	934,363	1,215,086	2,480,556	12,694,817	21,737,454
FUND BALANCES, NOVEMBER 30	\$ 2,644,807	\$ 1,898,277	\$ 712,743	\$ 1,496,321	\$ 2,720,592	\$ 13,239,604	\$ 22,712,344

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 November 30, 2003

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NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 974,890
Amounts reported for governmental activities in the statement activities are different because:	
Governmental funds report capital outlay as expenditures, however, they are capitalized and depreciated in the statement of activities	3,448,472
Contributions of capital assets are reported only in the statement of activities	3,518,285
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	588,256
Some expenses in the statement of activities (e.g. depreciation) do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	(1,923,265)
Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until available	105,360
The change in net assets of certain activities of internal service funds is reported with governmental activities	<u>1,398,568</u>
CHANGES IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 8,110,566</u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS

November 30, 2003

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CURRENT ASSETS</b>		
Cash and investments	\$ 5,088,385	\$ 3,416,676
Receivables		
Property taxes	-	450,000
Accounts	1,150,742	403,858
Accrued interest	-	2,195
Prepaid items	64,280	12,007
Inventory	10,779	-
	<u>6,314,186</u>	<u>4,284,736</u>
Total current assets		
<b>RESTRICTED ASSETS</b>		
Cash and investments	252,625	-
Cash with paying agent	565,614	-
	<u>818,239</u>	<u>-</u>
Total restricted assets		
<b>CAPITAL ASSETS</b>		
Net of accumulated depreciation	11,245,426	30,786
	<u>18,377,851</u>	<u>4,315,522</u>
Total assets		

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET ASSETS (Continued)  
 PROPRIETARY FUNDS

November 30, 2003

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 443,697	\$ 100,272
Accrued payroll	218,888	10,941
Claims payable	117,211	65,891
Flexible benefit payable	-	12,051
Deferred property taxes	-	450,000
Deferred revenue	-	172,360
Due to other funds	-	368,000
Compensated absences payable	70,169	4,294
Total current liabilities	<u>849,965</u>	<u>1,183,809</u>
<b>LIABILITIES PAYABLE FROM RESTRICTED ASSETS</b>		
Interest payable	186,864	-
Revenue bonds payable	378,750	-
Total liabilities payable from restricted assets	<u>565,614</u>	<u>-</u>
<b>NONCURRENT LIABILITIES</b>		
Compensated absences payable	273,364	17,177
Revenue bonds payable	7,113,750	-
Total noncurrent liabilities	<u>7,387,114</u>	<u>17,177</u>
Total liabilities	<u>8,802,693</u>	<u>1,200,986</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	3,752,926	30,786
Restricted for debt service	252,625	-
Unrestricted	5,569,607	3,083,750
TOTAL NET ASSETS	<u>\$ 9,575,158</u>	<u>\$ 3,114,536</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 November 30, 2003

	Business- Type Activities <u>Nursing Home</u>	Governmental Activities Internal Service Funds <u>Service Funds</u>
OPERATING REVENUES		
Charges for services	\$ 9,490,936	\$ 4,312,199
OPERATING EXPENSES		
Administration	913,795	-
Operations	7,534,720	4,222,813
Depreciation	632,233	8,546
Total operating expenses	9,080,748	4,231,359
OPERATING INCOME	410,188	80,840
NONOPERATING REVENUES (EXPENSES)		
Property taxes	-	430,918
Investment income	101,237	42,897
Other income	5,503	6,913
Interest expense	(392,453)	-
Total nonoperating revenues (expenses)	(285,713)	480,728
INCOME BEFORE TRANSFERS AND CONTRIBUTIONS	124,475	561,568
TRANSFERS IN (OUT)	-	837,000
CONTRIBUTIONS	30,520	-
CHANGE IN NET ASSETS	154,995	1,398,568
NET ASSETS, DECEMBER 1	9,420,163	1,715,968
NET ASSETS, NOVEMBER 30	\$ 9,575,158	\$ 3,114,536

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2003

	Business- Type Activities	Governmental Activities Internal Nursing Home Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers and users	\$ 9,672,000	\$ -
Receipts from quasi-external transactions	36,530	4,226,112
Payments to suppliers	(2,171,896)	(4,485,478)
Payments to employees	(5,973,362)	(408,380)
Net cash from operating activities	<u>1,563,272</u>	<u>(667,746)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Receipt of general property taxes	-	430,918
Receipt of miscellaneous income	-	6,913
Transfers (out)	-	837,000
Net cash from noncapital financing activities	<u>-</u>	<u>1,274,831</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on revenue bonds	(401,183)	-
Payment on revenue bonds	(363,750)	-
Payments for capital acquisition	(63,755)	(11,050)
Net cash from capital and related financing activities	<u>(828,688)</u>	<u>(11,050)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Receipt of interest	<u>109,436</u>	<u>44,821</u>
Net cash from investing activities	<u>109,436</u>	<u>44,821</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	844,020	640,856
CASH AND CASH EQUIVALENTS, DECEMBER 1	<u>5,062,604</u>	<u>2,775,820</u>
CASH AND CASH EQUIVALENTS, NOVEMBER 30	<u>\$ 5,906,624</u>	<u>\$ 3,416,676</u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)  
 PROPRIETARY FUNDS

For the Year Ended November 30, 2003

	Business- Type Activities	Governmental Activities Internal Service Funds
	Nursing Home	Service Funds
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 410,188	\$ 80,840
Adjustments to reconcile operating income to net cash from operating activities		
Depreciation	632,233	8,546
Receipts of miscellaneous income	5,503	-
Effects of changes in operating assets and liabilities		
Accounts receivable	227,817	(310,596)
Prepaid expenses	(51,217)	220,995
Inventory	(1,039)	-
Due from other funds	36,530	3,514
Accounts payable	259,878	879
Accrued payroll	33,138	3,151
Flexible benefits payable	-	51,242
Due to other funds	-	(407,212)
Claims payable	(36,687)	(492,839)
Deferred revenue	-	172,360
Compensated absences payable	46,928	1,374
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>\$ 1,563,272</b>	<b>\$ (667,746)</b>
<b>NONCASH TRANSACTIONS</b>		
Contribution of fixed assets	\$ 30,520	\$ -

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET ASSETS

November 30, 2003

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 3,777,308
Receivables	
Accounts	93,613
Accrued interest	<u>396</u>
 Total assets	 <u>3,871,317</u>
<b>LIABILITIES</b>	
Due to others	<u>3,871,317</u>
 Total liabilities	 <u><u>\$ 3,871,317</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS

November 30, 2003

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

The County was incorporated under the laws of the State of Illinois in 1837 and operates under an elected twenty-four member County Board. As required by generally accepted accounting principles, these financial statements present DeKalb County, Illinois (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 for the fiscal year ended November 30, 2003, are included in the financial statements as a blended component.

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.

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

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

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 fixed 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. Agency funds generally 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 proprietary funds and fiduciary funds at all levels and to governmental funds at the government-wide level.

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 changes in net assets) 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 retirement fund accounts 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.

The public building maintenance fund accounts for the revenues and expenditures associated with the maintenance of County buildings.

The highway fund accounts for revenues and expenditures for the administration, building and maintenance of County roads.

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

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major enterprise funds:

The nursing home fund is used to account for the revenues and expenses associated with the operation of the County Nursing Home.

The County reports the following internal service funds:

The central plant 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 self-insured 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 funds:

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. 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.



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year (i.e., December 1).

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 revenue on its financial statements. Deferred revenues arise when a potential revenue does not meet both the “measurable” and “available” or earned criteria for recognition in the current period. Deferred 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 revenue is removed from the financial statements and revenue is recognized.

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general, certain special revenue, debt service, certain capital projects, enterprise and internal service funds. All annual appropriations lapse at fiscal year end.

g. 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.

Cash with Paying Agent

Cash with paying agent represents funds on deposit with the County's and the PBC's paying agent for the bond and interest payments due December 1.

h. 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".

i. 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. The prepaid items in the general fund are prepaid boarding fees at another County's correctional facilities.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Inventories

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

k. Restricted Assets

Restricted assets include cash with paying agents for debt payments due December 1, 2003 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.

l. 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.

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

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. 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 November 30, 2003 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. 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.

n. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types 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 type 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 fund types 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 debt service expenditures.

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Fund Equity

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. 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.

p. Interfund Transactions

Quasi-external transactions 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 quasi-external transactions and reimbursements, are reported as transfers.

q. 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 type's portion of this pool is displayed on the balance sheet/statement of net assets as "cash and investments." In addition, investments are separately held by several of the County's funds. The primary government's cash on hand of \$7,345 has been excluded from the amounts shown below.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Permitted Deposits and Investments - Statutes authorize the County to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

a. Deposits

At year-end the carrying amount of the County's deposits totaled \$33,288,555 and the bank balances totaled \$33,856,002. The bank balances can be categorized as follows:

	<u>Bank Balances</u>
Category 1	
Deposits covered by federal depository insurance or by collateral held by the County, or its agent, in the County's name.	\$ 33,543,428
Category 2	
Deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the County's name.	-
Category 3	
Deposits covered by collateral held by the pledging financial institution, or its trust department, or its agent but not in the County's name, and deposits which are uninsured and uncollateralized.*	<u>312,574</u>
<b>TOTAL DEPOSITS</b>	<u><u>\$ 33,856,002</u></u>

\* \$131,970 of County deposits, \$180,604 of Public Building Commission deposits.

b. Investments

The County's investments are categorized to give an indication of the level of custodial credit risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name, and uninsured, unregistered investments held by the counterparty in the County's name.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

At year end, the County's investment balances were as follows:

	<u>Total</u>
* Cash with paying agent held in trust (Money Market Mutual Fund)	\$ 1,261,002
* Mutual Funds	<u>1,117,695</u>
<b>TOTAL INVESTMENTS</b>	<b><u>\$ 2,378,697</u></b>

\* (Not subject to risk categorization)

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2002 attached as an enforceable lien on January 1, 2002, 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, 2003, and were payable in two installments on or about June 1, 2003 and September 1, 2003. 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 2003 tax levy has been recorded as a receivable and deferred revenue on the balance sheet.

4. CAPITAL ASSETS

Capital asset activity for the year ended November 30, 2003 was as follows:

	Beginning Balance Restated	Increases	Decreases	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>				
Capital assets not being depreciated				
Land	\$ 5,188,623	\$ 135,910	\$ 1,589	\$ 5,322,944
Land right of way	<u>1,253,912</u>	-	-	<u>1,253,912</u>
Total capital assets not being depreciated	<u>6,442,535</u>	<u>135,910</u>	<u>1,589</u>	<u>6,576,856</u>
Capital assets being depreciated				
Land improvements	1,117,648	-	-	1,117,648
Buildings	20,640,155	596,188	-	21,236,343
Vehicles	2,715,107	468,664	108,247	3,075,524
Equipment	3,108,316	268,164	30,045	3,346,435
Infrastructure	<u>23,240,105</u>	<u>5,540,516</u>	-	<u>28,780,621</u>
Total capital assets being depreciated	<u>50,821,331</u>	<u>6,873,532</u>	<u>138,292</u>	<u>57,556,571</u>

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balance Restated	Increases	Decreases	Ending Balance
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated depreciation for				
Land improvements	\$ 308,478	\$ 57,735	\$ -	\$ 366,213
Buildings	6,856,247	493,197	-	7,349,444
Vehicles	1,439,524	263,839	108,247	1,595,116
Equipment	1,682,804	209,208	-	1,892,012
Infrastructure	10,195,070	907,832	-	11,102,902
Total accumulated depreciation	20,482,123	1,931,811	108,247	22,305,687
Total capital assets being depreciated, net	30,339,208	4,941,721	30,045	35,250,884
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	\$36,781,743	\$ 5,077,631	\$ 31,634	\$41,827,740

The beginning balance of capital assets used in the operation of governmental funds was restated by \$21,777,264 to account for a change in capitalization threshold and to add infrastructure assets.

	Beginning Balance	Increases	Decreases	Ending Balance
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 55,170	\$ -	\$ 55,170
Total capital assets not being depreciated	-	55,170	-	55,170
Capital assets being depreciated				
Improvements	164,122	7,167	-	171,289
Buildings	12,176,529	-	-	12,176,529
Furniture and fixtures	785,123	10,734	-	795,857
Equipment	619,485	21,203	4,650	636,038
Total capital assets being depreciated	13,745,259	39,104	4,650	13,779,713
Less accumulated depreciation for				
Improvements	18,521	10,647	-	29,168
Buildings	1,304,362	485,184	-	1,789,546
Furniture and fixtures	241,245	71,853	-	313,098
Equipment	397,747	64,548	4,650	457,645
Total depreciation	1,961,875	632,232	4,650	2,589,457
Total capital assets being depreciated, net	11,783,384	(593,128)	-	11,190,256
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$11,783,384	\$ (537,958)	\$ -	\$11,245,426



DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 210,149
Public safety	311,058
Health and welfare	187,764
Culture and recreation	33,508
Highway and streets	<u>1,189,332</u>
 TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	 <u>\$ 1,931,811</u>

5. LONG-TERM DEBT

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

	Balances December 1, Restated	Additions	Reductions	Balances November 30	Current Portion
Governmental activities					
Compensated absences	\$ 1,318,083	\$ 48,504	\$ -	\$ 1,366,587	\$ 13,430
General obligation bonds					
\$840,000 Series 2003 - General Obligation Refunding Bonds	840,000	-	-	840,000	500,000
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	2,618,750	-	121,250	2,497,500	126,250
 TOTAL GOVERNMENTAL ACTIVITIES	 <u>\$ 4,776,833</u>	 <u>\$ 48,504</u>	 <u>\$ 121,250</u>	 <u>\$ 4,704,087</u>	 <u>\$ 639,680</u>
Business type activities					
Compensated absences	\$ 296,605	\$ 46,928	\$ -	\$ 343,533	\$ 70,169
Revenue bonds					
Public Building Commission Lease Revenue Bonds, Series 1997	7,856,250	-	363,750	7,492,500	378,750
 TOTAL BUSINESS-TYPE ACTIVITIES	 <u>\$ 8,152,855</u>	 <u>\$ 46,928</u>	 <u>\$ 363,750</u>	 <u>\$ 7,836,033</u>	 <u>\$ 448,919</u>

The governmental activities above includes the compensated absences related to the internal service funds. The compensated absences balance at December 1, 2002, has been restated with an increase of \$282,964 for the implementation of GASB Interpretation #6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements* to remove these liabilities from the governmental fund balance sheets.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending November 30	General Obligation Bonds Payable	
	Series 2003	
	Principal*	Interest
2005	\$ 340,000	\$ 5,950

The principal and interest payment due December 1, 2003 have been excluded from this table as it is reported as cash with paying agent and current bonds/interest payable at November 30, 2003.

The outstanding bonds mature serially December 1, 2003 through December 1, 2004 with interest rates ranging from 1.55% - 1.75%.

LEASE OBLIGATIONS

During fiscal year 1998, the County entered into a lease agreement with the DeKalb County Public Building Commission (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 are due serially in annual installments ranging from \$425,000 - \$980,000 each December 1, through December 1, 2016. Interest is 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.

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 lease revenue bonds have been reported as a liability of the County, payable 25% from the Public Building Maintenance Fund (governmental activities) and 75% from the 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:

Fiscal Year	Principal*	Interest	Total
2004	\$ 530,000	\$ 474,064	\$ 1,004,064
2005	560,000	448,624	1,008,624
2006	585,000	421,743	1,006,743
2007	615,000	393,664	1,008,664
2008	645,000	364,143	1,009,143
2009	675,000	333,184	1,008,184
2010	710,000	300,109	1,010,109
2011	750,000	264,609	1,014,609
2012	790,000	227,109	1,017,109
2013	835,000	187,214	1,022,214
2014	880,000	144,420	1,024,420
2015	930,000	99,320	1,029,320
2016	980,000	50,960	1,030,960
TOTAL	<u>\$ 9,485,000</u>	<u>\$ 3,709,163</u>	<u>\$ 13,194,163</u>

\* Note, the principal payment of \$505,000 due December 1, 2003 have been excluded from this table as it is reported as cash with paying agent and current bonds/interest payable at November 30, 2003.

Lease payment schedule to the PBC are as follows:

Fiscal Year	Lease Payments
2004	\$ 1,016,343
2005	1,020,183
2006	1,017,703
2007	1,018,903
2008	1,018,663
2009	1,016,646
2010	1,017,358
2011	1,020,858
2012	1,022,161
2013	1,025,816
2014	1,026,870
2015	1,030,140
2016	1,030,480
Total lease payments	13,282,124
Less interest and lease expenses	<u>3,797,124</u>
NET LEASE RECEIVABLE	<u>\$ 9,485,000</u>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES

Due to/from other funds at November 30, 2003 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General:		
Health	\$ -	\$ 1,000
Internal Service	368,000	-
Health		
General	1,000	-
Highway		
Nonmajor Governmental	2,096	-
Nonmajor Governmental		
Highway	-	2,096
Internal Service		
General	-	368,000
TOTAL	<u>\$ 371,096</u>	<u>\$ 371,096</u>

The purposes of the significant Due To/Due From other funds are as follows:

- \$368,000 was collected for insurance premiums by the medical insurance fund from other funds; it is payable to the general fund. This Due To/Due From will be repaid within one year. This is eliminated at the entity-wide level.

Advances From/To Other Funds at November 30, 2003 consisted of the following:

	<u>Advance To</u>	<u>Advance From</u>
Highway:		
Nonmajor Governmental	\$ -	\$ 527,414
Nonmajor Governmental		
Highway	527,414	-
Nonmajor Governmental	772,950	772,950
TOTAL	<u>\$ 1,300,364</u>	<u>\$ 1,300,364</u>

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

6. INTERFUND ASSETS/LIABILITIES (Continued)

During the fiscal year 2000, the Capital Improvement Reserve fund advanced the Transportation Facilities fund \$1,500,000 to be repaid in future years. In 2002, this advance was removed from the Transportation Facilities fund and is now being repaid by the Highway fund and the County Motor Fuel Tax fund with interest. As of November 30, 2003, the Highway Fund share of this advance is \$527,414 and the County Motor Fuel Tax fund share of this advance is \$449,200, both due to the Capital Improvement Reserve fund to be repaid in future years.

During the fiscal year 2002, the Debt Service fund advanced the Forest Preserve District fund \$323,750 to be repaid in future years.

Transfers to/from other funds at November 30, 2003 consist of the following:

	Transfer From	Transfer To
General:		
Retirement	\$ 52,842	\$ -
Health	-	10,000
Nonmajor Governmental	1,024	719,200
Internal Service	-	837,000
Retirement		
General	-	52,842
Highway		
Nonmajor Governmental	435,000	-
Health		
General	10,000	-
Nonmajor Governmental	71,638	-
Nonmajor Governmental		
Health	-	71,638
General	719,200	1,024
Highway	-	435,000
Nonmajor Governmental	224,974	224,974
Internal Service		
General	837,000	-
TOTAL	\$ 2,351,678	\$ 2,351,678

DEKALB COUNTY, ILLINOIS  
NOTES TO FINANCIAL STATEMENTS (Continued)

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6. INTERFUND ASSETS/LIABILITIES (Continued)

The purposes of the significant Transfers In/Out are as follows:

- \$719,200 - This transfer was made from the general fund to a nonmajor governmental fund for capital projects. This transfer will not be repaid.
- \$837,000 - This transfer was made from the general fund to the internal service fund to cover prior year deficits. This transfer will not be repaid.
- \$435,000 - This transfer was made from the nonmajor governmental funds to the highway fund. \$275,000 for a subsidy for equipment and \$160,000 as a subsidy for debt service. This transfer will not be repaid.
- \$71,638 - This transfer was an operating subsidy from the nonmajor governmental funds to the health fund. This transfer will not be repaid.
- \$224,974 - This transfer was an operating subsidy for capital costs from nonmajor governmental funds to other nonmajor governmental funds. This transfer will not 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). The County has also purchased property insurance. Excess workers compensation coverage policies for purchased for the policy year ended November 30, 2002. However, these were not renewed for the year ended November 30, 2003.

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 Self-Insurance Fund for amounts which are actuarially determined. Such payments are displayed on the fund financial statements as revenues and expenditures/expenses (quasi-external 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. There are several possible, but not probable, claims with a maximum liability to the County totaling \$42,055. Accordingly, there is no liability for health claims payable at November 30, 2003.

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.

DEKALB COUNTY, ILLINOIS  
 NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

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 November 30, 2003. Claims payable are included in the subsequent table at November 30, 2002 also for the medical insurance fund.

Changes in the Self-Insurance Fund's medical and worker's compensation claims payable in fiscal year 2003 and 2002 were:

Fiscal Year Ending November 30	Beginning of Fiscal Year Liability	Current-Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year End
2002	\$ 601,353	\$ 3,160,112	\$ 3,104,986	\$ 656,479
2003	656,479	436,160	909,537	183,102

8. CONTINGENT LIABILITIES

a. Litigation

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

b. Grants

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

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 \$268-\$370, monthly, for single coverage and \$844, monthly, for family coverage. The cost of retiree health care is recognized as an expenditure as claims are paid. For the fiscal year those costs totaled \$171,562 and contributions made by retiree participants totaled \$77,238. The number of retiree participants averaged 14 monthly, with 15 retiree participants at November 30, 2003.

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.

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, 2003 was 0.91% of covered payroll.



9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

a. Plan Descriptions

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, 2003 was 9.44% 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 6.5% 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, 2003 was 12.93% 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, 2001	December 31, 2001	December 31, 2001
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	29 Years, Closed	29 Years, Closed	29 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

	Calendar Year	Illinois Municipal Retirement (County)	Illinois Municipal Retirement (Forest Preserve District)	Sheriff's Law Enforcement Personnel
Annual pension cost (APC)	2001	\$ 655,346	\$ 16,410	\$ 511,410
	2002	713,375	17,049	482,757
	2003	113,686	18,423	564,077
Actual contribution	2001	\$ 655,346	\$ 16,410	\$ 511,410
	2002	713,375	17,049	482,757
	2003	113,686	18,423	564,077
Percentage of APC contributed	2001	100.00%	100.00%	100.00%
	2002	100.00%	100.00%	100.00%
	2003	100.00%	100.00%	100.00%
NPO	2001	\$ -	\$ -	\$ -
	2002	-	-	-
	2003	-	-	-

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  
NOTES TO FINANCIAL STATEMENTS (Continued)

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11. PRIOR PERIOD ADJUSTMENT

A prior period adjustment was recorded as of December 1, 2003 to remove long-term compensated absences payable and reducing fund balance in governmental funds in accordance with GASB Interpretation #6 as follows:

General	\$ 190,338
Highway	16,797
Health	37,119
Nonmajor Governmental Funds	<u>38,710</u>
	<u>\$ 282,964</u>

In addition, a restatement was made to Central Plant fixed assets for a change in threshold, which decreased net assets by \$12,173; and a restatement was recorded to adjust general fund receivables resulting in a decrease in fund balance of \$15,667.



## **REQUIRED SUPPLEMENTARY INFORMATION**

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 9,660,500	\$ 9,660,500	\$ 9,345,911
Licenses and permits	114,600	114,600	116,886
Intergovernmental	585,000	585,000	683,794
Charges for services	3,140,300	3,140,300	3,499,815
Fines and forfeits	848,000	848,000	904,042
Investment income	137,000	137,000	90,364
Miscellaneous	101,800	101,800	180,570
Total revenues	14,587,200	14,587,200	14,821,382
<b>EXPENDITURES</b>			
General government	3,432,200	3,565,200	3,177,426
Public safety	10,988,300	11,183,300	10,576,721
Total expenditures	14,420,500	14,748,500	13,754,147
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	166,700	(161,300)	1,067,235
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Working Cash Fund	3,000	3,000	1,024
Retirement Fund	-	-	52,842
Transfers (out)			
Law Library Fund	(10,000)	(10,000)	(10,000)
Health Fund	(10,000)	(10,000)	(10,000)
History Room Fund	(6,500)	(6,500)	(6,500)
Medical Insurance Fund	-	-	(837,000)
Special Projects Fund	(702,700)	(702,700)	(702,700)
Total other financing sources (uses)	(726,200)	(726,200)	(1,512,334)
<b>NET CHANGE IN FUND BALANCE</b>	\$ (559,500)	\$ (887,500)	(445,099)
FUND BALANCE, DECEMBER 1			2,915,235
Prior period adjustment			174,671
FUND BALANCE, DECEMBER 1, RESTATED			3,089,906
FUND BALANCE, NOVEMBER 30			\$ 2,644,807

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes	\$ 5,080,500	\$ 5,080,500	\$ 5,025,344
Replacement taxes	340,000	340,000	301,826
Inheritance tax	100,000	100,000	52,580
Mobile home tax	10,000	10,000	13,046
Sales tax (.01)	290,000	290,000	381,734
Sales tax (.0025)	2,450,000	2,450,000	2,408,768
Sales tax - photo processing	20,000	20,000	-
Local use tax	170,000	170,000	145,976
State income tax	1,200,000	1,200,000	1,016,637
<b>Total taxes</b>	<b>9,660,500</b>	<b>9,660,500</b>	<b>9,345,911</b>
<b>LICENSES AND PERMITS</b>			
Cremation permits	2,000	2,000	1,930
Beer and liquor licenses	3,800	3,800	4,460
Landfill licenses	100	100	50
Franchise fees	18,000	18,000	22,231
Building permits	90,000	90,000	88,045
Raffle permits	100	100	35
Temporary sign permits	600	600	135
<b>Total licenses and permits</b>	<b>114,600</b>	<b>114,600</b>	<b>116,886</b>
<b>INTERGOVERNMENTAL</b>			
Federal grants	16,000	16,000	162,945
State grants	569,000	569,000	520,849
<b>Total intergovernmental</b>	<b>585,000</b>	<b>585,000</b>	<b>683,794</b>
<b>CHARGES FOR SERVICES</b>			
Office fees	1,223,000	1,223,000	1,362,149
Passport fees	30,000	30,000	34,110
Marriage licenses	10,000	10,000	10,279
Revenue stamps	190,000	190,000	277,759
Copying services	38,900	38,900	50,107
GIS recording fee	50,000	50,000	74,072
Regional plan commission	-	-	6,790
Contract policing	6,000	6,000	129,798
Recordings	400,000	400,000	650,911
Work release	10,000	10,000	10,691

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES (Continued)</b>			
Police communications	\$ 2,500	\$ 2,500	\$ 3,750
Zoning hearing fees	10,500	10,500	12,769
Subdivision review fees	200	200	-
Communication contracts	809,000	809,000	634,532
Jail medical fees	25,000	25,000	1,132
Building re-inspection	2,200	2,200	2,778
Child care	6,000	6,000	5,656
Information and technology service	-	-	5,950
Police special event reimbursements	100,000	100,000	60,782
Police partnerships	227,000	227,000	159,892
Medical costs	-	-	3,208
Prisoner detention	-	-	2,700
<b>Total charges for services</b>	<b>3,140,300</b>	<b>3,140,300</b>	<b>3,499,815</b>
<b>FINES AND FORFEITS</b>			
Traffic fines	375,000	375,000	440,919
Criminal fines	375,000	375,000	372,341
Court system fees	60,000	60,000	66,366
Forfeits	21,000	21,000	2,604
Forfeits - DUI	-	-	74
Bond fees	12,000	12,000	13,033
Drug fines	5,000	5,000	8,705
<b>Total fines and forfeits</b>	<b>848,000</b>	<b>848,000</b>	<b>904,042</b>
<b>INVESTMENT INCOME</b>	<b>137,000</b>	<b>137,000</b>	<b>90,364</b>
<b>MISCELLANEOUS</b>			
Sale of property	-	-	9,479
Land rentals	4,000	4,000	3,985
Building rentals	100	100	-
Telecommunications commission	45,000	45,000	56,807
Tower rental	30,000	30,000	23,000
Sale of publications	500	500	314
Prisoner - transportation	3,500	3,500	3,242
Prisoner - medical	-	-	90
Reimbursements	15,000	15,000	54,446
Unclaimed fees	-	-	7,243
Other miscellaneous	3,700	3,700	21,964
<b>Total miscellaneous</b>	<b>101,800</b>	<b>101,800</b>	<b>180,570</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,587,200</b>	<b>\$ 14,587,200</b>	<b>\$ 14,821,382</b>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
Finance	\$ -	\$ -	\$ 45
Information Management Office	50,000	50,000	80,022
County Clerk and Recorder	688,000	688,000	1,052,519
Regional Superintendent of Schools	35,000	35,000	30,820
Treasurer	137,000	137,000	114,107
Supervisor of Assessments	34,000	34,000	36,638
Elections	9,000	9,000	10,787
Planning and Zoning	104,600	104,600	115,068
Other	9,683,600	9,683,600	9,520,864
<b>Total general government</b>	<b>10,741,200</b>	<b>10,741,200</b>	<b>10,960,870</b>
<b>PUBLIC SAFETY</b>			
Circuit Clerk	1,740,000	1,740,000	1,833,823
Judiciary	61,000	61,000	71,553
Court Services	169,000	169,000	168,996
Coroner	4,000	4,000	5,350
Sheriff	533,000	533,000	582,118
Sheriff's Communication	811,500	811,500	638,282
Sheriff's Corrections	108,500	108,500	88,946
State's Attorney	388,000	388,000	379,053
Public Defender	15,000	15,000	54,446
Emergency Services	16,000	16,000	37,945
<b>Total public safety</b>	<b>3,846,000</b>	<b>3,846,000</b>	<b>3,860,512</b>
<b>TOTAL REVENUES</b>	<b>\$ 14,587,200</b>	<b>\$ 14,587,200</b>	<b>\$ 14,821,382</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board	\$ 293,300	\$ 293,300	\$ 284,056
Finance	422,400	422,400	406,536
County Clerk and Recorder	428,400	428,400	410,398
Regional Superintendent of Schools	118,800	118,800	95,782
Treasurer	256,900	256,900	233,996
Supervisor of Assessments	385,600	385,600	353,608
Elections	268,200	268,200	249,779
Planning and Zoning	328,200	328,200	297,546
Information Management Office	614,900	614,900	511,720
Other	398,500	531,500	417,105
Total general government	3,515,200	3,648,200	3,260,526
Less: chargebacks to other funds	(83,000)	(83,000)	(83,100)
Net general government	3,432,200	3,565,200	3,177,426
<b>PUBLIC SAFETY</b>			
Circuit Clerk	858,300	858,300	773,108
Judiciary	358,400	403,400	364,888
Court Services	894,500	894,500	741,289
Jury Commission	87,900	92,900	92,609
Coroner	154,800	154,800	145,275
Sheriff	3,599,500	3,689,500	3,666,028
Sheriff's Auxiliary	9,000	9,000	6,627
Sheriff's Merit Commission	19,400	19,400	19,323
Sheriff's Communication	1,696,900	1,696,900	1,532,508
Sheriff's Corrections	1,457,000	1,492,000	1,476,176
State's Attorney	1,220,200	1,220,200	1,132,920
Public Defender	533,300	533,300	516,180
Emergency Services	99,100	119,100	109,790
Total public safety	10,988,300	11,183,300	10,576,721
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,420,500</b>	<b>\$ 14,748,500</b>	<b>\$ 13,754,147</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT</b>			
County Board			
Personal services			
Salaries	\$ 157,800	\$ 159,800	\$ 156,950
Board and commissions	50,000	50,000	49,112
Overtime	4,000	4,000	5,235
Longevity pay	800	800	988
Deferred compensation	5,500	5,500	5,454
FICA	17,000	17,000	15,340
IMRF	9,000	9,000	8,850
Health insurance	10,200	10,200	8,430
Life insurance	300	300	266
Unemployment insurance	200	200	162
Total personal services	<u>254,800</u>	<u>256,800</u>	<u>250,787</u>
Capital improvements			
Office furniture and equipment	-	-	166
Computer software	-	230	229
Other equipment	-	870	686
Total capital improvements	<u>-</u>	<u>1,100</u>	<u>1,081</u>
Commodities and services			
Travel	12,000	10,500	9,833
Schools of instruction	200	200	-
Meetings	200	200	-
Memberships	5,300	5,300	4,679
Public notices	200	200	10
Maintenance - equipment	-	-	45
Maintenance - vehicles	800	800	230
Telephone	1,900	1,900	1,669
Postage	3,900	2,600	2,502
Employee recognition	500	500	-
Copies - outside	-	-	435
In-house copies	2,700	2,400	1,824
Per diem and expenses	5,500	5,500	5,961
Commercial services	-	-	207
Total commodities and services	<u>33,200</u>	<u>30,100</u>	<u>27,395</u>
Supplies and materials			
Supplies	5,100	5,100	4,484
Periodicals and subscriptions	200	200	309
Total supplies and materials	<u>5,300</u>	<u>5,300</u>	<u>4,793</u>
Total County Board	<u>\$ 293,300</u>	<u>\$ 293,300</u>	<u>\$ 284,056</u>
Finance			
Personal services			
Salaries	\$ 266,000	\$ 266,000	\$ 265,717
Overtime	6,000	6,000	3,544

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Finance (Continued)</b>			
<b>Personal services (Continued)</b>			
Longevity pay	\$ 3,000	\$ 3,000	\$ 2,828
Deferred compensation	5,000	5,000	4,700
FICA	21,500	21,500	18,686
IMRF	17,000	17,000	15,293
Health insurance	42,500	42,500	39,672
Life insurance	800	800	864
Unemployment insurance	600	600	533
<b>Total personal services</b>	<b>362,400</b>	<b>362,400</b>	<b>351,837</b>
<b>Capital improvements</b>			
Office furniture and equipment	1,000	1,000	996
Computer equipment	4,000	4,000	3,287
<b>Total capital improvements</b>	<b>5,000</b>	<b>5,000</b>	<b>4,283</b>
<b>Commodities and services</b>			
Travel	4,500	4,500	480
School of instruction	2,500	2,500	747
Public notices	300	300	-
Memberships	700	700	540
Maintenance - equipment	1,000	1,000	45
Maintenance - software	24,000	24,000	26,038
Telephone	700	700	675
Flexible benefits program	5,000	5,000	8,684
Postage	4,000	4,000	3,575
In-house copies	3,500	3,500	2,004
Commercial services	4,000	4,000	2,467
<b>Total commodities and services</b>	<b>50,200</b>	<b>50,200</b>	<b>45,255</b>
<b>Supplies and materials</b>			
Supplies	4,500	4,500	4,618
Periodicals and subscriptions	300	300	543
<b>Total supplies and materials</b>	<b>4,800</b>	<b>4,800</b>	<b>5,161</b>
<b>Total Finance</b>	<b>\$ 422,400</b>	<b>\$ 422,400</b>	<b>\$ 406,536</b>
<b>County Clerk and Recorder</b>			
<b>Personal services</b>			
Salaries	\$ 270,000	\$ 270,000	\$ 268,416
Overtime	7,000	7,000	7,506
Longevity pay	4,500	4,500	3,940
Deferred compensation	-	-	1,167
FICA	21,500	21,500	20,572
IMRF	17,000	17,000	15,772
Health insurance	71,000	68,000	54,135
Life insurance	1,500	1,500	1,285
Unemployment insurance	1,000	1,000	724
<b>Total personal services</b>	<b>393,500</b>	<b>390,500</b>	<b>373,517</b>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>County Clerk and Recorder (Continued)</b>			
Capital improvements			
Office furniture and equipment	\$ 200	\$ 200	\$ 136
Book restoration	1,500	1,500	1,510
Total capital improvements	1,700	1,700	1,646
Commodities and services			
Travel	1,100	1,100	853
School of instruction	200	200	-
Public notices	100	100	50
Memberships	500	500	451
Maintenance - equipment	5,400	5,400	765
Postage	9,300	12,300	18,734
In-house copies	5,000	5,000	4,423
Vital records	1,700	1,700	1,503
Total commodities and services	23,300	26,300	26,779
Supplies and materials			
Supplies	9,700	9,700	8,409
Periodicals and subscriptions	200	200	47
Total supplies and materials	9,900	9,900	8,456
Total County Clerk and Recorder	\$ 428,400	\$ 428,400	\$ 410,398
<b>Regional Superintendent of Schools</b>			
Personal services			
Salaries	\$ 64,000	\$ 64,000	\$ 55,628
Part time	2,000	2,000	-
Longevity pay	1,000	1,000	648
FICA	5,000	5,000	3,841
IMRF	4,000	4,000	2,875
Health insurance	10,200	10,200	3,560
Life insurance	300	300	244
Unemployment insurance	200	200	183
Total personal services	86,700	86,700	66,979
Capital improvements			
Office furniture and equipment	600	600	-
Commodities and services			
Travel	6,600	6,600	7,433
Public notices	200	200	-
Memberships	1,400	1,400	1,097
Periodicals and subscriptions	-	-	360
Maintenance - equipment	500	500	369
Postage	3,200	3,200	802
Telephone	4,000	4,000	3,034
Commercial services	100	100	-
Data processing services	1,300	1,300	700

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional Superintendent of Schools (Continued)			
Commodities and services (Continued)			
Rental of space	\$ 9,500	\$ 9,500	\$ 9,428
Rental of equipment	2,200	2,200	2,820
Total commodities and services	29,000	29,000	26,043
Supplies and materials			
Supplies	2,500	2,500	2,760
Total Regional Superintendent of Schools	\$ 118,800	\$ 118,800	\$ 95,782
Treasurer			
Personal services			
Salaries	\$ 157,000	\$ 157,000	\$ 145,922
Overtime	4,000	4,000	2,550
Longevity pay	1,500	1,500	1,140
Deferred compensation	-	-	1,750
FICA	12,500	12,500	11,262
IMRF	9,500	9,500	7,657
Health insurance	32,500	32,500	25,417
Life insurance	600	600	529
Unemployment insurance	400	400	371
Total personal services	218,000	218,000	196,598
Capital improvements			
Office furniture and equipment	400	500	515
Computer equipment	3,000	3,000	2,978
Total capital improvements	3,400	3,500	3,493
Commodities and services			
Travel	5,200	3,000	2,830
School of instruction	700	450	304
Public notices	2,500	2,740	2,743
Memberships	500	500	490
Maintenance - equipment	500	260	222
Postage	13,500	16,050	15,879
In-house copies	900	950	425
Commercial services	5,000	5,050	5,050
Data processing services	2,000	650	277
Total commodities and services	30,800	29,650	28,220
Supplies and materials			
Supplies	4,000	5,000	4,943
Periodicals and subscriptions	700	750	742
Total supplies and materials	4,700	5,750	5,685
Total Treasurer	\$ 256,900	\$ 256,900	\$ 233,996

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
Supervisor of Assessments			
Personal services			
Salaries	\$ 187,000	\$ 187,000	\$ 184,377
Boards and commissions	22,300	22,300	21,750
Overtime	4,000	4,000	581
Longevity pay	2,500	2,500	2,265
Deferred compensation	2,800	2,800	2,649
FICA	16,800	16,800	14,885
IMRF	11,700	11,700	10,053
Health insurance	42,500	42,500	34,534
Life insurance	800	800	793
Unemployment insurance	600	600	705
Total personal services	<u>291,000</u>	<u>291,000</u>	<u>272,592</u>
Capital improvements			
Office furniture and equipment	3,000	3,000	2,495
Commodities and services			
Travel	2,500	2,500	975
School of instruction	2,000	2,000	1,719
Public notices	44,000	44,000	44,397
Memberships	800	800	811
Maintenance - equipment	2,400	2,400	870
Postage	8,500	8,500	11,139
In-house copies	1,200	1,200	1,094
Per diem and expenses	800	800	410
Commercial services	2,500	2,500	330
Professional services	6,000	6,000	2,910
Data processing services	12,000	12,000	6,560
Total commodities and services	<u>82,700</u>	<u>82,700</u>	<u>71,215</u>
Supplies and materials			
Supplies	6,800	6,800	5,840
Mapping supplies	1,300	1,300	566
Periodicals and subscriptions	800	800	900
Total supplies and materials	<u>8,900</u>	<u>8,900</u>	<u>7,306</u>
Total Supervisor of Assessments	<u>\$ 385,600</u>	<u>\$ 385,600</u>	<u>\$ 353,608</u>
Elections			
Personal services			
Salaries	\$ 85,500	\$ 85,500	\$ 82,820
Part-time	6,000	6,000	-
Overtime	4,000	4,000	2,579
Longevity pay	1,500	1,500	1,350
Deferred compensation	-	-	583
FICA	7,500	7,500	6,277
IMRF	5,500	5,500	4,956

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Elections (Continued)</b>			
<b>Personal services (Continued)</b>			
Health insurance	\$ 15,300	\$ 15,300	\$ 13,984
Life insurance	400	400	443
Unemployment insurance	300	300	250
Total personal services	<u>126,000</u>	<u>126,000</u>	<u>113,242</u>
<b>Capital improvements</b>			
Office furniture and equipment	1,000	1,000	-
<b>Commodities and services</b>			
Travel	1,000	1,000	1,105
School of instruction	200	200	95
Public notices	4,000	4,000	2,893
Memberships	200	200	269
Maintenance - equipment	4,000	4,000	4,905
Postage	15,000	15,000	14,999
In-house copies	1,000	1,000	600
Per diem and expenses	40,000	40,000	42,405
Commercial services	52,000	52,000	50,914
Data processing services	10,000	10,000	8,093
Total commodities and services	<u>127,400</u>	<u>127,400</u>	<u>126,278</u>
<b>Supplies and materials</b>			
Supplies	13,800	13,800	10,259
Total Elections	<u>\$ 268,200</u>	<u>\$ 268,200</u>	<u>\$ 249,779</u>
<b>Planning and Zoning</b>			
<b>Personal services</b>			
Salaries	\$ 218,500	\$ 218,500	\$ 200,044
Overtime	300	300	-
Longevity pay	1,000	1,000	195
Deferred compensation	2,500	2,500	2,324
FICA	17,000	17,000	14,690
IMRF	13,500	13,500	10,575
Health insurance	36,000	32,000	29,084
Life insurance	500	500	532
Unemployment insurance	2,500	2,500	496
Total personal services	<u>291,800</u>	<u>287,800</u>	<u>257,940</u>
<b>Capital improvements</b>			
Office furniture and equipment	500	500	216
Computer equipment	3,500	3,500	2,668
Total capital improvements	<u>4,000</u>	<u>4,000</u>	<u>2,884</u>

(This schedule is continued on the following pages.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Planning and Zoning (Continued)</b>			
<b>Commodities and services</b>			
Travel	\$ 3,000	\$ 3,000	\$ 1,595
School of instruction	2,500	2,500	1,792
Public notices	2,500	4,500	5,218
Memberships	1,700	1,700	1,014
Maintenance - vehicles	1,500	1,500	1,621
Maintenance - equipment	700	700	68
Postage	1,400	1,400	1,716
In-house copies	1,000	1,000	960
Telephone	1,200	1,200	1,105
Professional services	-	2,000	2,132
Zoning officer	8,800	8,800	13,190
Per diem and expenses	2,400	2,400	1,784
Total commodities and services	<u>26,700</u>	<u>30,700</u>	<u>32,195</u>
<b>Supplies and materials</b>			
Supplies	2,800	2,800	2,381
Photo and microfilm	100	100	46
Periodicals and subscriptions	1,300	1,300	1,169
Fuels and lubricants	1,500	1,500	931
Total supplies and materials	<u>5,700</u>	<u>5,700</u>	<u>4,527</u>
Total Planning and Zoning	<u>\$ 328,200</u>	<u>\$ 328,200</u>	<u>\$ 297,546</u>
<b>Information Management Office</b>			
<b>Personal services</b>			
Salaries	\$ 389,000	\$ 389,000	\$ 335,305
Part-time	35,000	35,000	16,711
Overtime	5,000	5,000	153
On call	3,000	3,000	2,350
Deferred compensation	3,000	3,000	2,779
FICA	33,500	33,500	26,631
IMRF	26,000	26,000	20,873
Health insurance	39,500	39,500	28,091
Life insurance	1,000	1,000	964
Unemployment insurance	700	700	785
Total personal services	<u>535,700</u>	<u>535,700</u>	<u>434,642</u>
<b>Capital improvements</b>			
Office furniture and equipment	300	300	-
Specialized equipment	1,200	1,200	-
Computer equipment	24,500	24,500	25,457
Total capital improvements	<u>26,000</u>	<u>26,000</u>	<u>25,457</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information Management Office (Continued)			
Commodities and services			
Travel	\$ 3,000	\$ 3,000	\$ 2,272
School of instruction	5,300	5,300	5,702
Internal training program	5,000	5,000	-
Memberships	200	200	207
Maintenance - equipment	1,000	1,000	-
Maintenance - software	10,000	10,000	5,916
Postage	200	200	273
In-house copies	400	400	160
Telephone	3,000	3,000	4,937
Professional services	10,000	10,000	8,480
Commercial services	-	-	499
Data processing services	1,000	1,000	-
Software acquisition	8,000	8,000	6,438
Total commodities and services	<u>47,100</u>	<u>47,100</u>	<u>34,884</u>
Supplies and materials			
Supplies	3,000	3,000	6,768
Technical supplies	2,000	2,000	9,169
Periodicals and subscriptions	1,100	1,100	800
Total supplies and materials	<u>6,100</u>	<u>6,100</u>	<u>16,737</u>
Total Information Management Office	<u>\$ 614,900</u>	<u>\$ 614,900</u>	<u>\$ 511,720</u>
Other			
Personal services			
Salaries	\$ 40,000	\$ 40,000	\$ 32,127
Paid-hours-off contingency	20,000	20,000	-
Total personal services	<u>60,000</u>	<u>60,000</u>	<u>32,127</u>
Capital improvements			
State grant - operating	-	8,000	7,212
Total capital improvements	<u>-</u>	<u>8,000</u>	<u>7,212</u>
Commodities and services			
Public notices	1,000	1,000	679
Meetings	2,000	2,000	543
Maintenance - equipment	3,000	3,000	688
Maintenance - building	6,000	6,000	-
Special programs	5,000	5,000	-
Voluntary Action Center pass through	-	125,000	125,000
Property tax payment	5,000	5,000	1,826
Extension unit	22,000	22,000	22,000
Economic development	35,000	35,000	35,000
Telephone	3,000	3,000	2,746
Cemetery maintenance	6,000	6,000	1,565

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>GENERAL GOVERNMENT (Continued)</b>			
<b>Other (Continued)</b>			
<b>Commodities and services (Continued)</b>			
Legislative program	\$ 1,000	\$ 1,000	\$ 312
Commercial services	5,000	5,000	4,631
Professional services	65,000	65,000	77,735
Data processing services	60,000	60,000	50,477
Internet	25,000	25,000	29,680
Communications network	30,000	30,000	6,332
Court costs	5,000	5,000	-
Soil conservation match	15,000	15,000	15,000
Handicap program	1,000	1,000	-
Judgment and claims	3,000	3,000	1,982
Employee recognition program	3,500	3,500	1,017
Contingency	35,000	35,000	-
Total commodities and services	<u>336,500</u>	<u>461,500</u>	<u>377,213</u>
<b>Supplies and materials</b>			
Supplies	1,000	1,000	303
Periodicals and subscriptions	1,000	1,000	250
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>553</u>
Total Other	<u>\$ 398,500</u>	<u>\$ 531,500</u>	<u>\$ 417,105</u>
<b>PUBLIC SAFETY</b>			
<b>Circuit Clerk</b>			
<b>Personal services</b>			
Salaries	\$ 572,000	\$ 572,000	\$ 537,436
Overtime	-	-	5,946
Longevity pay	12,000	12,000	10,385
FICA	45,000	45,000	40,650
IMRF	35,000	35,000	31,497
Health insurance	117,000	117,000	78,445
Life insurance	3,000	3,000	2,193
Unemployment insurance	2,000	2,000	1,298
Total personal services	<u>786,000</u>	<u>786,000</u>	<u>707,850</u>
Capital improvements			
Office furniture and equipment	<u>4,500</u>	<u>4,500</u>	<u>2,067</u>
<b>Commodities and services</b>			
Travel	3,200	3,200	7,762
Public notices	500	500	(14)
Memberships	1,000	1,000	995
Maintenance - equipment	1,000	1,000	3,327
Telephone	-	-	388
Commercial services	2,000	2,000	98
Postage	13,400	13,400	12,755
In-house copies	14,900	14,900	14,058
Total commodities and services	<u>36,000</u>	<u>36,000</u>	<u>39,369</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Circuit Clerk (Continued)</b>			
Supplies and materials			
Supplies	\$ 31,000	\$ 31,000	\$ 23,708
Periodicals and subscriptions	800	800	114
Total supplies and materials	<u>31,800</u>	<u>31,800</u>	<u>23,822</u>
Total Circuit Clerk	<u>\$ 858,300</u>	<u>\$ 858,300</u>	<u>\$ 773,108</u>
<b>Judiciary</b>			
Personal services			
Salaries	\$ 213,500	\$ 213,500	\$ 209,053
Overtime	-	-	8
Longevity pay	1,500	1,500	966
FICA	23,700	23,700	14,226
IMRF	15,500	15,500	7,055
Health insurance	54,000	48,000	42,160
Life insurance	800	800	775
Unemployment insurance	600	600	1,040
Total personal services	<u>309,600</u>	<u>303,600</u>	<u>275,283</u>
Capital improvements			
Office furniture and equipment	2,000	8,000	3,397
Computer software	1,000	1,000	344
Total capital improvements	<u>3,000</u>	<u>9,000</u>	<u>3,741</u>
Commodities and services			
Travel	500	500	-
Meetings	500	500	71
Memberships	2,000	2,000	1,497
Maintenance - equipment	300	300	374
Postage	700	700	822
In-house copies	700	700	320
Legal transcripts	1,500	1,500	997
Appointed attorneys	-	45,000	48,160
Investigations	1,500	1,500	-
Court reporter fees	-	-	18
Medical expense	8,000	8,000	14,831
Professional services	21,500	21,500	6,863
Total commodities and services	<u>37,200</u>	<u>82,200</u>	<u>73,953</u>
Supplies and materials			
Supplies	2,700	2,700	3,183
Periodicals and subscriptions	5,400	5,400	7,817
Clothing	500	500	430
Miscellaneous	-	-	481
Total supplies and materials	<u>8,600</u>	<u>8,600</u>	<u>11,911</u>
Total Judiciary	<u>\$ 358,400</u>	<u>\$ 403,400</u>	<u>\$ 364,888</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Court Services</b>			
Personal services			
Salaries	\$ 495,000	\$ 495,000	\$ 490,458
Longevity pay	-	-	1,938
FICA	38,000	38,000	36,599
IMRF	30,000	30,000	28,705
Health insurance	92,000	92,000	52,754
Life insurance	2,000	2,000	1,845
Unemployment insurance	1,500	1,500	1,270
Total personal services	658,500	658,500	613,569
Capital improvements			
Office furniture and equipment	400	400	382
Computer equipment	600	600	385
Total capital improvements	1,000	1,000	767
Commodities and services			
Travel	11,000	11,000	9,959
Memberships	600	600	80
Maintenance - equipment	1,000	1,000	-
Postage	4,500	4,500	3,211
In-house copies	3,500	3,500	2,394
Telephone	400	400	236
Medical expense	1,000	1,000	88
Professional services	5,000	5,000	3,432
Commercial services	2,000	2,000	1,537
Commercial services - foundation	-	-	1,000
Detention space	100,000	100,000	82,240
Specialized care and treatment	100,000	100,000	18,074
Total commodities and services	229,000	229,000	122,251
Supplies and materials			
Supplies	5,000	5,000	4,541
Periodicals and subscriptions	1,000	1,000	161
Total supplies and materials	6,000	6,000	4,702
Total Court Services	\$ 894,500	\$ 894,500	\$ 741,289
<b>Jury Commission</b>			
Personal services			
Salaries	\$ 18,000	\$ 18,000	\$ 17,123
Boards and commissions	7,500	7,500	7,500
FICA	2,000	2,000	1,976
IMRF	1,000	1,000	1,099
Health insurance	1,200	1,200	1,200
Life insurance	200	200	133
Unemployment insurance	100	100	150
Total personal services	30,000	30,000	29,181

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Jury Commission (Continued)</b>			
Commodities and services			
Postage	\$ 6,000	\$ 6,000	\$ 6,602
Mileage	200	200	197
Maintenance - equipment	200	200	-
In-house copies	2,000	2,000	1,139
Jurors' fees and expenses	49,000	54,000	55,223
Total commodities and services	<u>57,400</u>	<u>62,400</u>	<u>63,161</u>
Supplies and materials			
Supplies	500	500	267
Total Jury Commission	<u>\$ 87,900</u>	<u>\$ 92,900</u>	<u>\$ 92,609</u>
<b>Coroner</b>			
Personal services			
Salaries	\$ 52,500	\$ 52,500	\$ 51,583
Part-time	28,000	28,000	28,000
Longevity pay	1,000	1,000	765
FICA	6,500	6,500	6,869
IMRF	3,800	3,800	3,973
SLEP	-	-	655
Health insurance	7,100	7,100	6,195
Life insurance	200	200	148
Unemployment insurance	400	400	250
Total personal services	<u>99,500</u>	<u>99,500</u>	<u>98,438</u>
Commodities and services			
Travel	5,000	5,000	3,533
School of instruction	2,000	2,000	1,960
Memberships	900	900	615
Maintenance - equipment	600	600	391
Maintenance - vehicles	900	900	65
Rental of equipment	800	800	546
Postage	500	500	320
In-house copies	200	200	57
Telephone	4,000	4,000	3,566
Commercial services	1,000	1,000	250
Professional services	32,500	32,500	29,099
Jurors' fees and expenses	1,500	1,500	894
Total commodities and services	<u>49,900</u>	<u>49,900</u>	<u>41,296</u>
Supplies and materials			
Supplies	3,800	3,800	3,915
Clothing	300	300	451
Periodicals and subscriptions	500	500	457
Fuels and lubricants	800	800	718
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>5,541</u>
Total Coroner	<u>\$ 154,800</u>	<u>\$ 154,800</u>	<u>\$ 145,275</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff</b>			
Personal services			
Salaries	\$ 2,335,000	\$ 2,335,000	\$ 2,257,531
Overtime	142,000	157,000	196,655
On call	12,000	12,000	10,225
Supervisory differential	4,000	4,000	3,200
Premium holiday	26,000	26,000	20,211
Training pay	4,000	4,000	784
Workman's compensation insurance	-	-	11,453
Continuing education	10,000	10,000	13,338
Longevity pay	45,000	45,000	40,189
Deferred compensation	-	-	2,500
FICA	191,000	191,000	188,782
IMRF	46,000	46,000	8,071
SLEP	224,000	224,000	310,003
Health insurance	295,000	295,000	267,084
Life insurance	5,000	5,000	5,904
Unemployment insurance	4,000	4,000	3,452
Total personal services	3,343,000	3,358,000	3,339,382
Capital improvements			
Office furniture and equipment	3,600	3,600	1,497
Computer equipment	-	-	55
Other equipment	5,800	5,800	7,142
Total capital improvements	9,400	9,400	8,694
Commodities and services			
Travel	5,000	11,000	12,363
School of instruction	10,000	10,000	8,673
Public notices	-	-	79
Memberships	600	600	823
Maintenance - vehicles	58,000	68,000	70,507
Maintenance - equipment	35,000	35,000	29,965
Postage	5,000	5,000	6,430
In-house copies	2,500	2,500	4,611
Telephone	-	25,000	24,980
Medical expense	-	-	131
Rental of equipment	-	-	639
Internal training program	6,000	8,000	7,693
Commercial services	-	2,000	-
Investigation	1,000	6,000	2,143
K-9	3,000	3,000	1,557
Total commodities and services	126,100	176,100	170,594
Supplies and materials			
Supplies	14,000	14,000	14,480
Janitorial supplies	-	-	120
Photo and microfilm supplies	3,000	3,000	3,252

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff (Continued)</b>			
<b>Supplies and materials (Continued)</b>			
Firearm supplies	\$ 7,500	\$ 7,500	\$ 3,263
Police supplies	3,500	3,500	2,369
Fuels and lubricants	66,000	66,000	67,720
Clothing	27,000	52,000	56,154
Total supplies and materials	<u>121,000</u>	<u>146,000</u>	<u>147,358</u>
Total Sheriff	<u>\$ 3,599,500</u>	<u>\$ 3,689,500</u>	<u>\$ 3,666,028</u>
<b>Sheriff's Auxiliary</b>			
<b>Capital improvements</b>			
Other equipment	\$ 1,500	\$ 1,500	\$ -
<b>Commodities and services</b>			
Maintenance - equipment	2,000	2,000	2,647
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>4,000</u>	<u>4,000</u>	<u>4,647</u>
<b>Supplies and materials</b>			
Police supplies	1,500	1,500	964
Clothing	2,000	2,000	1,016
Total supplies and materials	<u>3,500</u>	<u>3,500</u>	<u>1,980</u>
Total Sheriff's Auxiliary	<u>\$ 9,000</u>	<u>\$ 9,000</u>	<u>\$ 6,627</u>
<b>Sheriff's Merit Commission</b>			
<b>Personal services</b>			
Boards and commissions	\$ 6,000	\$ 6,000	\$ 2,400
FICA	500	500	184
Unemployment insurance	100	100	20
Total personal services	<u>6,600</u>	<u>6,600</u>	<u>2,604</u>
<b>Capital improvements</b>			
Office furniture and equipment	700	700	361
<b>Commodities and services</b>			
Schools of instruction	500	500	55
Public notices	3,500	3,500	5,303
Professional services	6,500	6,500	8,961
Medical	1,000	1,000	1,825
Postage	100	100	-
Per diem and expenses	400	400	156
Total commodities and services	<u>12,000</u>	<u>12,000</u>	<u>16,300</u>
<b>Supplies and materials</b>			
Supplies	100	100	58
Total Sheriff's Merit Commission	<u>\$ 19,400</u>	<u>\$ 19,400</u>	<u>\$ 19,323</u>

(This schedule is continued on the following pages.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Communication</b>			
<b>Personal services</b>			
Salaries	\$ 1,075,000	\$ 1,075,000	\$ 999,541
Salaries sheriff's special events	-	-	4,817
Part-time	-	-	5,388
Overtime	5,000	5,000	38,121
On call	-	-	1,200
Supervisory differential	-	-	321
Premium holiday	9,000	9,000	14,503
Training pay	3,000	3,000	3,602
Education pay	2,000	2,000	3,130
Longevity pay	15,000	15,000	12,886
FICA	85,000	85,000	79,879
IMRF	5,000	5,000	-
SLEP	135,000	135,000	134,289
Health insurance	192,000	192,000	113,819
Life insurance	4,000	4,000	3,115
Unemployment insurance	3,000	3,000	2,512
<b>Total personal services</b>	<b>1,533,000</b>	<b>1,533,000</b>	<b>1,417,123</b>
<b>Capital improvements</b>			
Office furniture and equipment	3,300	3,300	898
Computer equipment	12,000	12,000	13,846
Other equipment	600	600	530
<b>Total capital improvements</b>	<b>15,900</b>	<b>15,900</b>	<b>15,274</b>
<b>Commodities and services</b>			
Travel	1,000	1,000	2,519
School of instruction	3,000	3,000	1,220
Memberships	2,000	2,000	50
Maintenance - equipment	55,000	55,000	61,155
In-house copies	2,000	2,000	97
Telephone	50,000	50,000	21,396
Internal training program	1,000	1,000	-
Insurance premiums	10,000	10,000	-
<b>Total commodities and services</b>	<b>124,000</b>	<b>124,000</b>	<b>86,437</b>
<b>Supplies and materials</b>			
Supplies	5,000	5,000	3,764
Janitorial supplies	-	-	142
Periodicals and subscriptions	1,000	1,000	-
Clothing	18,000	18,000	9,874
Miscellaneous	-	-	(106)
<b>Total supplies and materials</b>	<b>24,000</b>	<b>24,000</b>	<b>13,674</b>
<b>Total Sheriff's Communication</b>	<b>\$ 1,696,900</b>	<b>\$ 1,696,900</b>	<b>\$ 1,532,508</b>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Sheriff's Corrections</b>			
<b>Personal services</b>			
Salaries	\$ 706,000	\$ 741,000	\$ 747,521
Salaries sheriff's special events	-	-	4,663
Part-time	43,000	43,000	68,185
Overtime	20,000	20,000	32,066
On call	4,000	4,000	3,400
Supervisory differential	1,000	1,000	4
Premium holiday	9,000	9,000	9,432
Training pay	2,000	2,000	920
Education pay	4,000	4,000	4,250
Longevity pay	9,000	9,000	8,719
FICA	62,000	62,000	65,297
IMRF	5,000	5,000	1,090
SLEP	95,000	95,000	97,621
Health insurance	125,000	125,000	67,943
Life insurance	3,000	3,000	2,071
Unemployment insurance	2,000	2,000	1,927
<b>Total personal services</b>	<b>1,090,000</b>	<b>1,125,000</b>	<b>1,115,109</b>
<b>Capital improvements</b>			
Office furniture and equipment	3,300	3,300	2,886
Computer equipment	3,000	3,000	2,775
Building fixtures	2,000	2,000	-
Other equipment	1,000	1,000	493
<b>Total capital improvements</b>	<b>9,300</b>	<b>9,300</b>	<b>6,154</b>
<b>Commodities and services</b>			
Travel	3,500	3,500	5,325
School of instruction	4,000	4,000	2,070
Memberships	200	200	303
Maintenance - equipment	15,000	15,000	11,772
In-house copies	1,000	1,000	1,605
Internal training program	7,000	7,000	9,956
Prisoner transportation	8,000	8,000	17,568
Detention space	22,500	22,500	3,200
Medical expense	110,000	110,000	131,835
<b>Total commodities and services</b>	<b>171,200</b>	<b>171,200</b>	<b>183,634</b>
<b>Supplies and materials</b>			
Supplies	-	-	1,219
Janitorial supplies	9,000	9,000	9,225
Inmate supplies	7,500	7,500	5,226
Police supplies	2,000	2,000	2,456
Clothing	13,000	13,000	12,285
Food program	155,000	155,000	140,868
<b>Total supplies and materials</b>	<b>186,500</b>	<b>186,500</b>	<b>171,279</b>
<b>Total Sheriff's Corrections</b>	<b>\$ 1,457,000</b>	<b>\$ 1,492,000</b>	<b>\$ 1,476,176</b>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
State's Attorney			
Personal services			
Salaries	\$ 874,000	\$ 844,000	\$ 816,433
Overtime	3,000	3,000	669
Longevity pay	4,000	4,000	2,310
FICA	67,000	67,000	58,174
IMRF	53,000	53,000	39,130
Health insurance	117,000	97,000	78,703
Life insurance	2,500	2,500	2,148
Unemployment insurance	2,000	2,000	1,654
Total personal services	1,122,500	1,072,500	999,221
Capital improvements			
Office furniture and equipment	-	-	400
Computer equipment	11,000	16,000	10,649
Total capital improvements	11,000	16,000	11,049
Commodities and services			
Travel	3,000	3,000	2,813
School of instruction	2,700	2,700	1,585
Memberships	2,200	2,200	3,915
Maintenance - equipment	1,500	1,500	390
Witness fees	7,200	7,200	790
Court costs	500	500	90
Postage	6,200	11,200	10,439
In-house copies	5,500	10,500	10,229
Rental of equipment	500	500	-
Telephone	2,100	2,100	1,464
Legal transcripts	7,800	22,800	17,683
Professional services	7,900	22,900	18,079
Commercial services	9,400	9,400	19,088
Investigations	500	500	669
State appellate service	20,000	20,000	20,000
Total commodities and services	77,000	117,000	107,234
Supplies and materials			
Supplies	6,600	11,600	9,798
Periodicals and subscriptions	3,100	3,100	5,618
Total supplies and materials	9,700	14,700	15,416
Total State's Attorney	\$ 1,220,200	\$ 1,220,200	\$ 1,132,920
Public Defender			
Personal services			
Salaries	\$ 359,000	\$ 359,000	\$ 373,541
Longevity pay	2,000	2,000	1,253
FICA	28,000	28,000	27,268
IMRF	22,000	22,000	21,377
Health insurance	61,000	61,000	40,175

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PUBLIC SAFETY (Continued)</b>			
<b>Public Defender (Continued)</b>			
<b>Personal services (Continued)</b>			
Life insurance	\$ 1,000	\$ 1,000	\$ 975
Unemployment insurance	1,000	1,000	708
Total personal services	<u>474,000</u>	<u>474,000</u>	<u>465,297</u>
<b>Capital improvements</b>			
Office furniture and equipment	1,100	1,100	726
Computer equipment	4,500	4,500	4,816
Total capital improvements	<u>5,600</u>	<u>5,600</u>	<u>5,542</u>
<b>Commodities and services</b>			
Travel	6,500	6,500	7,754
School of instruction	4,000	4,000	3,194
Memberships	2,500	2,500	2,804
Utilities	1,000	1,000	-
Telephone	2,500	2,500	2,030
Postage	2,500	2,500	2,030
In-house copies	2,400	2,400	2,163
Witness fees	2,000	2,000	70
Legal transcripts	4,000	4,000	4,142
Professional services	18,000	18,000	10,596
Commercial services	500	500	239
Total commodities and services	<u>45,900</u>	<u>45,900</u>	<u>35,022</u>
<b>Supplies and materials</b>			
Supplies	3,000	3,000	3,459
Periodicals and subscriptions	4,800	4,800	6,860
Total supplies and materials	<u>7,800</u>	<u>7,800</u>	<u>10,319</u>
Total Public Defender	<u>\$ 533,300</u>	<u>\$ 533,300</u>	<u>\$ 516,180</u>
<b>Emergency Services</b>			
<b>Personal services</b>			
Salaries	\$ 43,400	\$ 43,400	\$ 43,689
Part-time	2,600	2,600	2,592
Longevity pay	1,000	1,000	765
FICA	3,800	3,800	3,390
IMRF	2,700	2,700	2,503
Health insurance	7,200	7,200	4,973
Life insurance	200	200	126
Unemployment insurance	100	100	64
Total personal services	<u>61,000</u>	<u>61,000</u>	<u>58,102</u>
<b>Capital improvements</b>			
Federal grant - operating	-	20,000	20,640
Computer equipment	3,500	3,500	3,064
Other equipment	20,000	20,000	13,276
Total capital improvements	<u>23,500</u>	<u>43,500</u>	<u>36,980</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency Services (Continued)			
Commodities and services			
Travel	\$ 1,000	\$ 1,000	\$ 3,049
School of instruction	700	700	730
Memberships	200	200	269
Maintenance - equipment	500	500	398
Maintenance - software	500	500	-
Maintenance - vehicles	900	900	435
Rental of equipment	7,700	7,700	7,268
Postage	200	200	43
In-house copies	200	200	46
Telephone	200	200	145
Total commodities and services	12,100	12,100	12,383
Supplies and materials			
Supplies	1,100	1,100	1,023
Periodicals and subscriptions	600	600	575
Fuels and lubricants	800	800	727
Total supplies and materials	2,500	2,500	2,325
Total Emergency Services	\$ 99,100	\$ 119,100	\$ 109,790

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,550,000	\$ 1,550,000	\$ -
Replacement taxes	-	75,000	24,715
Investment income	8,000	8,000	21,843
Miscellaneous			
Rate stabilization	-	-	581,835
Total revenues	<u>1,558,000</u>	<u>1,633,000</u>	<u>628,393</u>
<b>EXPENDITURES</b>			
General Government			
None	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>1,558,000</u>	<u>1,633,000</u>	<u>628,393</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General Fund	(1,465,500)	(1,465,500)	(52,842)
Health Fund	(221,000)	(221,000)	-
Total other financing sources (uses)	<u>(1,686,500)</u>	<u>(1,686,500)</u>	<u>(52,842)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (128,500)</u>	<u>\$ (53,500)</u>	575,551
FUND BALANCE, DECEMBER 1			<u>1,322,726</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,898,277</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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,655,750	\$ 1,655,750	\$ 1,642,921
Charges for services			
Reimbursement from other governments	56,250	56,250	348,403
Investment income	-	-	80,002
Miscellaneous income	52,500	52,500	52,500
<b>Total revenues</b>	<b>1,764,500</b>	<b>1,764,500</b>	<b>2,123,826</b>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	1,132,000	1,132,000	2,010,446
Rent	255,000	255,000	255,000
Renewal and replacement program	250,000	250,000	250,000
Emergency services	-	25,000	25,000
<b>Total expenditures</b>	<b>1,637,000</b>	<b>1,662,000</b>	<b>2,540,446</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>127,500</b>	<b>102,500</b>	<b>(416,620)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	195,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>195,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 127,500</b>	<b>\$ 102,500</b>	<b>(221,620)</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>934,363</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 712,743</b>

(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 November 30, 2003

	County PBC Lease	Health Facilities	Lease Revenue	Eliminations	Totals
<b>REVENUES</b>					
Taxes					
Property taxes	\$ 1,642,921	\$ -	\$ -	\$ -	\$ 1,642,921
Charges for services					
Reimbursement from other governments	98,403	-	1,382,000	(1,132,000)	348,403
Investment income	-	4,939	75,063	-	80,002
Miscellaneous income					
Land rentals	52,500	-	-	-	52,500
<b>Total revenues</b>	<b>1,793,824</b>	<b>4,939</b>	<b>1,457,063</b>	<b>(1,132,000)</b>	<b>2,123,826</b>
<b>EXPENDITURES</b>					
General government					
Commodities and services					
Building maintenance	1,132,000	6,325	2,004,121	(1,132,000)	2,010,446
Rent	255,000	-	-	-	255,000
Renewal and replacement program	250,000	-	-	-	250,000
Emergency services	25,000	-	-	-	25,000
<b>Total expenditures</b>	<b>1,662,000</b>	<b>6,325</b>	<b>2,004,121</b>	<b>(1,132,000)</b>	<b>2,540,446</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>131,824</b>	<b>(1,386)</b>	<b>(547,058)</b>	<b>-</b>	<b>(416,620)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Court Security Fund	-	-	100,000	-	100,000
Probation Services Fund	-	-	75,000	-	75,000
Special Projects Fund	-	-	20,000	-	20,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>195,000</b>	<b>-</b>	<b>195,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>131,824</b>	<b>(1,386)</b>	<b>(352,058)</b>	<b>-</b>	<b>(221,620)</b>
<b>FUND BALANCE, DECEMBER 1</b>	<b>132,130</b>	<b>85,594</b>	<b>716,639</b>	<b>-</b>	<b>934,363</b>
<b>FUND BALANCE, NOVEMBER 30</b>	<b>\$ 263,954</b>	<b>\$ 84,208</b>	<b>\$ 364,581</b>	<b>\$ -</b>	<b>\$ 712,743</b>

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,378,060
Intergovernmental			
Federal grants	-	-	77,057
Reimbursement from City of DeKalb	-	-	10,267
Fuel reimbursement	80,000	80,000	109,043
Sale of fuel	5,200	5,200	5,450
Materials	100,000	100,000	91,623
Investment income	30,000	30,000	39,480
Miscellaneous	5,000	5,000	19,882
Total revenues	<u>1,620,200</u>	<u>1,620,200</u>	<u>1,730,862</u>
<b>EXPENDITURES</b>			
Highways and streets			
Personal services	821,000	821,000	817,306
Capital improvements	276,700	276,700	243,201
Commodities and services	308,400	308,400	220,107
Supplies and materials	534,300	534,300	538,992
Debt service	148,700	148,700	65,021
Total expenditures	<u>2,089,100</u>	<u>2,089,100</u>	<u>1,884,627</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(468,900)</u>	<u>(468,900)</u>	<u>(153,765)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
County Motor Fuel Tax Fund	275,000	275,000	275,000
Debt Service Fund	91,200	91,200	160,000
Total other financing sources (uses)	<u>366,200</u>	<u>366,200</u>	<u>435,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (102,700)</u>	<u>\$ (102,700)</u>	<u>281,235</u>
FUND BALANCE, DECEMBER 1			1,198,289
Prior period adjustment			<u>16,797</u>
FUND BALANCE, DECEMBER 1, RESTATED			<u>1,215,086</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,496,321</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Personal services			
Salaries	\$ 592,000	\$ 592,000	\$ 582,076
Overtime	10,000	10,000	2,891
Seasonal	5,000	5,000	10,507
On call	-	-	1,582
Premium holiday	1,000	1,000	-
Longevity pay	16,000	16,000	19,003
FICA	48,000	48,000	44,602
IMRF	38,000	38,000	34,352
Health benefits	104,000	104,000	78,399
Unemployment tax	2,000	2,000	1,065
Life insurance	2,000	2,000	1,929
Uniform allowance	3,000	3,000	2,900
Medical insurance	-	-	38,000
Total personal services	821,000	821,000	817,306
Capital improvements			
Roads - major repairs and maintenance	-	-	11,865
Vehicles	66,000	66,000	52,539
Construction equipment	164,500	164,500	143,469
Landscaping	2,000	2,000	1,742
Office furniture and equipment	4,000	4,000	2,520
Other equipment	40,200	40,200	31,066
Total capital improvements	276,700	276,700	243,201
Commodities and services			
Travel	3,500	3,500	2,649
School of instruction	2,000	2,000	820
Public notices	300	300	118
Memberships	1,200	1,200	1,118
Maintenance - software	6,000	6,000	3,243
Maintenance - vehicles	25,400	25,400	19,560
Maintenance - building	16,900	16,900	15,736
Maintenance - equipment	76,200	76,200	60,939
Maintenance - fuel depot	4,000	4,000	1,555
Postage	1,300	1,300	1,118
Telephone	7,100	7,100	11,684
Utilities	76,200	76,200	55,759
Commercial services	81,300	81,300	45,209
Rental of equipment	1,000	1,000	599
Chargeback	6,000	6,000	-
Total commodities and services	308,400	308,400	220,107

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Budget	Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Supplies and materials			
Supplies	\$ 6,100	\$ 6,100	\$ 4,991
Periodicals and subscriptions	200	200	255
Fuels and lubricants	162,600	162,600	158,500
Materials - day labor	94,100	94,100	105,775
Materials - traffic control	16,300	16,300	15,236
Materials - winter maintenance	254,000	254,000	253,378
Clothing	900	900	813
Other supplies and materials	100	100	44
Total supplies and materials	534,300	534,300	538,992
Debt service			
Principal on indebtedness	84,600	84,600	-
Interest and fiscal charges	64,100	64,100	65,021
Total debt service	148,700	148,700	65,021
TOTAL EXPENDITURES	\$ 2,089,100	\$ 2,089,100	\$ 1,884,627

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 537,000	\$ 537,000	\$ 500,632
Licenses and permits	145,400	265,400	260,600
Intergovernmental	3,072,800	3,072,800	3,570,096
Charges for services	540,000	540,000	592,620
Investment income	30,000	30,000	41,307
Miscellaneous	2,200	2,200	3,436
<b>Total revenues</b>	<b>4,327,400</b>	<b>4,447,400</b>	<b>4,968,691</b>
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	3,507,100	3,460,100	3,431,057
Capital improvements	133,000	148,000	137,943
Commodities and services	738,400	1,015,400	979,278
Supplies and materials	268,600	278,600	262,015
<b>Total expenditures</b>	<b>4,647,100</b>	<b>4,902,100</b>	<b>4,810,293</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(319,700)</b>	<b>(454,700)</b>	<b>158,398</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	10,000	10,000	10,000
Solid Waste Program Fund	15,000	15,000	11,400
Animal Control Fund	120,000	-	31,890
Senior Services	25,000	25,000	28,348
<b>Total other financing sources (uses)</b>	<b>170,000</b>	<b>50,000</b>	<b>81,638</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (149,700)</b>	<b>\$ (404,700)</b>	<b>240,036</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>2,443,437</b>
Prior period adjustment			37,119
<b>FUND BALANCE, DECEMBER 1, RESTATED</b>			<b>2,480,556</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 2,720,592</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>TAXES</b>			
Property taxes	\$ 537,000	\$ 537,000	\$ 500,632
Total taxes	537,000	537,000	500,632
<b>LICENSES AND PERMITS</b>			
Animal control licenses	-	120,000	112,040
Septic permits and licenses	27,000	27,000	24,895
Well permits	5,000	5,000	6,150
Restaurant permits	95,000	95,000	98,240
Septic inspections	6,700	6,700	7,125
Well inspections	10,000	10,000	10,250
Tanning booth inspections	1,700	1,700	1,900
Total licenses and permits	145,400	265,400	260,600
<b>INTERGOVERNMENTAL REVENUE</b>			
Public building commission	119,000	119,000	119,000
Medicare - home nursing	1,700,000	1,700,000	2,005,643
State aid - home nursing	30,000	30,000	53,989
State aid - family planning	22,000	22,000	30,954
State grant - FCM match	100,000	100,000	158,051
State grant - planning prepared	100,000	100,000	114,751
State grant - WIC	187,000	187,000	207,900
State aid - well child	32,000	32,000	36,446
State aid - immunizations	40,000	40,000	48,582
State grant - vision and hearing	13,000	13,000	21,191
State grant - basic health	127,800	127,800	126,447
State grant - vision and hearing	18,000	18,000	9,844
State grant - breast and cervical	23,000	23,000	33,165
State grant - vector prevention	-	-	8,863
State grant - Title X - family planning	179,000	179,000	190,900
State grant - case management	242,000	242,000	247,720
State grant - adolescent health	52,000	52,000	52,500
State grant - AIDS	38,000	38,000	42,661
State grant - tobacco	30,000	30,000	30,672
State grant - HIV case management	20,000	20,000	30,817
Total intergovernmental revenue	3,072,800	3,072,800	3,570,096

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 24,000	\$ 24,000	\$ 24,696
Blood lead testing	2,500	2,500	2,538
Private pay - home nursing	200,000	200,000	218,785
Private pay - TB	14,000	14,000	18,341
Employee wellness	42,000	42,000	45,584
School physicals	20,000	20,000	18,837
Family planning	100,000	100,000	97,648
Well child clinic	2,500	2,500	2,355
Immunizations	75,000	75,000	76,020
Flu shots	55,000	55,000	79,711
First impressions	5,000	5,000	8,105
Total charges for services	540,000	540,000	592,620
<b>INVESTMENT INCOME</b>	30,000	30,000	41,307
<b>MISCELLANEOUS</b>			
Donations	200	200	1,423
Building rentals	-	-	600
Other	2,000	2,000	1,413
Total miscellaneous	2,200	2,200	3,436
<b>TOTAL REVENUES</b>	<b>\$ 4,327,400</b>	<b>\$ 4,447,400</b>	<b>\$ 4,968,691</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Personal services			
Salaries	\$ 2,712,200	\$ 2,685,200	\$ 2,644,964
Overtime	25,000	25,000	21,578
On call	17,800	17,800	17,170
Examination fees	500	500	136
Health benefits	354,600	334,600	276,292
Life insurance	8,000	8,000	8,082
FICA	206,800	206,800	199,081
IMRF	160,200	160,200	148,504
Unemployment tax	7,800	7,800	7,912
Paid-hours-off contingency	10,000	10,000	15,079
Deferred compensation	4,200	4,200	4,259
Medical insurance	-	-	88,000
	<u>3,507,100</u>	<u>3,460,100</u>	<u>3,431,057</u>
Total personal services			
Capital improvements			
Office furniture and equipment	130,000	130,000	50,884
Other equipment	3,000	3,000	3,654
Emergency power systems	-	15,000	83,405
	<u>133,000</u>	<u>148,000</u>	<u>137,943</u>
Total capital improvements			
Commodities and services			
Travel	78,000	78,000	79,980
School of instruction	1,000	1,000	865
Public notices	10,000	10,000	4,943
Memberships	6,700	6,700	6,734
Maintenance - vehicles	4,000	4,000	2,038
Maintenance - equipment	26,000	26,000	12,792
Maintenance - building	25,000	95,000	88,833
Postage	16,000	16,000	15,294
Telephone	56,600	56,600	65,007
Utilities	68,000	78,000	77,584
Commercial services	26,000	26,000	23,711
Rental of space	69,900	69,900	68,945
Rental of equipment	700	700	1,420
Professional services	290,000	475,000	457,205

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 8,000	\$ 13,000	\$ 20,709
Employee wellness	32,000	32,000	33,894
Water sample testing	1,500	1,500	1,783
In-house copies	11,000	11,000	9,891
Other commodities and services	8,000	15,000	7,650
	<hr/>		
Total commodities and services	738,400	1,015,400	979,278
	<hr/>		
Supplies and materials			
Supplies	31,500	31,500	34,262
Janitorial	3,500	3,500	3,314
Family planning supplies	68,000	68,000	75,876
Clinic supplies	20,000	25,000	23,975
Vaccines	78,600	78,600	61,885
Home nursing supplies	38,000	43,000	43,615
TB supplies	7,000	7,000	4,588
Animal control supplies	2,500	2,500	1,684
Periodicals and subscriptions	3,200	3,200	1,881
Educational supplies	8,500	8,500	3,215
Fuels and lubricants	5,200	5,200	5,651
Clothing	2,600	2,600	2,069
	<hr/>		
Total supplies and materials	268,600	278,600	262,015
	<hr/>		
TOTAL EXPENDITURES	\$ 4,647,100	\$ 4,902,100	\$ 4,810,293
	<hr/>		

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2003

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)
1998	\$ 18,777,710	\$ 17,403,831	107.89%	\$ (1,373,879)	\$ 8,886,953	(15.46%)
1999	22,961,520	19,676,002	116.70%	(3,285,518)	9,418,091	(34.89%)
2000	26,577,717	21,479,396	123.74%	(5,098,321)	9,978,474	(51.09%)
2001	28,352,975	23,174,741	122.34%	(5,178,234)	10,922,427	(47.41%)
2002	27,395,239	24,625,601	111.25%	(2,769,638)	11,889,587	(23.29%)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2003

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)
1998	\$ 413,096	\$ 446,050	92.61%	\$ 32,954	\$ 157,038	20.98%
1999	495,891	510,738	97.09%	14,847	162,229	9.15%
2000	578,380	580,665	99.61%	2,285	173,210	1.32%
2001	630,347	652,518	96.60%	22,171	182,336	12.16%
2002	625,761	737,351	84.87%	111,590	192,212	58.06%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF FUNDING PROGRESS  
 SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2003

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)
1998	\$ 8,737,008	\$ 9,375,499	93.19%	\$ 638,491	\$ 2,948,515	21.65%
1999	9,867,420	10,481,285	94.14%	613,865	3,194,191	19.22%
2000	10,661,966	10,874,272	98.05%	212,306	3,304,529	6.42%
2001	11,348,096	11,384,690	99.68%	36,594	3,420,805	1.07%
2002	12,574,574	13,335,980	94.29%	761,406	3,676,748	20.71%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

November 30, 2003

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1998	\$ 779,386	\$ 779,386	100.00%
1999	817,490	817,490	100.00%
2000	682,528	682,528	100.00%
2001	655,346	655,346	100.00%
2002	713,375	713,375	100.00%
2003	113,686	113,686	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

November 30, 2003

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<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1998	\$ 16,081	\$ 16,081	100.00%
1999	15,930	15,930	100.00%
2000	16,057	16,057	100.00%
2001	16,410	16,410	100.00%
2002	17,049	17,049	100.00%
2003	18,423	18,423	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 SCHEDULE OF EMPLOYER CONTRIBUTIONS  
 SHERIFF'S LAW ENFORCEMENT PERSONNEL

November 30, 2003

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Contributed</u>
1998	\$ 429,009	\$ 429,009	100.00%
1999	461,879	461,879	100.00%
2000	460,321	460,321	100.00%
2001	511,410	511,410	100.00%
2002	482,757	482,757	100.00%
2003	564,077	564,077	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

November 30, 2003

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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.

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 personal services, capital improvements and commodities and services 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>
Public Building Maintenance	\$ 878,446
Special Projects	16,976
County Farm	9,608



**COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES**





**NON-MAJOR  
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

November 30, 2003

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and investments	\$ 7,211,348	\$ 1,458,977	\$ 4,336,667	\$ 200,000	\$ 13,206,992
Receivables					
Property taxes	3,786,300	-	-	-	3,786,300
Accounts	179,851	-	106,690	-	286,541
Accrued interest	1,949	-	-	270	2,219
Other	12,000	-	-	-	12,000
Prepaid items	8,731	-	-	-	8,731
Advances to other funds	-	323,750	976,614	-	1,300,364
Restricted assets					
Cash with paying agent	-	506,850	-	-	506,850
<b>TOTAL ASSETS</b>	<b>\$ 11,200,179</b>	<b>\$ 2,289,577</b>	<b>\$ 5,419,971</b>	<b>\$ 200,270</b>	<b>\$ 19,109,997</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 304,395	\$ -	\$ 130,031	\$ -	\$ 434,426
Accrued payroll	48,910	-	-	-	48,910
Interest payable	-	6,850	-	-	6,850
Retainage payable	3,677	-	-	-	3,677
Deferred property taxes	3,786,300	-	-	-	3,786,300
Other deferred revenues	54,457	-	260,727	-	315,184
Due to other funds	-	-	2,096	-	2,096
Advances from other funds	772,950	-	-	-	772,950
General obligation bonds payable	-	500,000	-	-	500,000
<b>Total liabilities</b>	<b>4,970,689</b>	<b>506,850</b>	<b>392,854</b>	<b>-</b>	<b>5,870,393</b>
<b>FUND BALANCES</b>					
Reserved for prepaid items	8,731	-	-	-	8,731
Reserved for notes receivable	12,000	-	-	-	12,000
Reserved for land cash	9,788	-	-	-	9,788
Reserved for wetland mitigation	172,600	-	-	-	172,600
Reserved for specific purpose	25,471	-	-	-	25,471
Reserved for working cash	-	-	-	200,270	200,270
Reserved for advances to other funds	-	323,750	976,614	-	1,300,364
Reserved for debt service	-	1,458,977	-	-	1,458,977
Unreserved					
Designated for economic development	-	-	600,000	-	600,000
Undesignated	6,000,900	-	3,450,503	-	9,451,403
<b>Total fund balances</b>	<b>6,229,490</b>	<b>1,782,727</b>	<b>5,027,117</b>	<b>200,270</b>	<b>13,239,604</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 11,200,179</b>	<b>\$ 2,289,577</b>	<b>\$ 5,419,971</b>	<b>\$ 200,270</b>	<b>\$ 19,109,997</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

November 30, 2003

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Taxes	\$ 3,580,752	\$ -	\$ 712,964	\$ -	\$ 4,293,716
Licenses and permits	87,894	-	-	-	87,894
Intergovernmental	1,896,638	-	87,444	-	1,984,082
Charges for services	963,801	-	204,882	-	1,168,683
Fines and forfeits	40,602	-	-	-	40,602
Investment income	96,085	-	27,244	1,294	124,623
Miscellaneous	112,605	-	-	-	112,605
<b>Total revenues</b>	<b>6,778,377</b>	<b>-</b>	<b>1,032,534</b>	<b>1,294</b>	<b>7,812,205</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
General government	302,064	-	-	-	302,064
Public safety	639,255	-	-	-	639,255
Highways and streets	2,562,602	-	-	-	2,562,602
Health and welfare	2,051,327	-	-	-	2,051,327
Culture and recreation	445,216	-	-	-	445,216
<b>Debt service</b>					
Principal retirement	-	500,000	-	-	500,000
Interest and fiscal charges	-	16,051	-	-	16,051
Capital outlay	-	-	1,460,399	-	1,460,399
<b>Total expenditures</b>	<b>6,000,464</b>	<b>516,051</b>	<b>1,460,399</b>	<b>-</b>	<b>7,976,914</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>777,913</b>	<b>(516,051)</b>	<b>(427,865)</b>	<b>1,294</b>	<b>(164,709)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	46,474	-	702,700	-	749,174
Transfers (out)	(551,612)	(160,000)	(20,000)	(1,024)	(732,636)
Sale of fixed assets	-	-	692,958	-	692,958
<b>Total other financing sources (uses)</b>	<b>(505,138)</b>	<b>(160,000)</b>	<b>1,375,658</b>	<b>(1,024)</b>	<b>709,496</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>272,775</b>	<b>(676,051)</b>	<b>947,793</b>	<b>270</b>	<b>544,787</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>5,918,005</b>	<b>2,458,778</b>	<b>4,079,324</b>	<b>200,000</b>	<b>12,656,107</b>
Prior period adjustment	38,710	-	-	-	38,710
<b>FUND BALANCES, DECEMBER 1, RESTATED</b>	<b>5,956,715</b>	<b>2,458,778</b>	<b>4,079,324</b>	<b>200,000</b>	<b>12,694,817</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 6,229,490</b>	<b>\$ 1,782,727</b>	<b>\$ 5,027,117</b>	<b>\$ 200,270</b>	<b>\$ 13,239,604</b>

(See independent auditor's report.)



# **SPECIAL REVENUE FUNDS**

## **GENERAL GOVERNMENT GROUP**

- **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.
- **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 & Tax System Fund** - 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.
- **Animal Control Fund** - to account for payments to owners of farm animals which have been killed by wild dogs. Financing is provided by the County's dog license fee. This fund has been closed to the health fund in the current year.

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## **SPECIAL REVENUES (CONT'D.)**

- **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.
- **Drug Program 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.
- **Probation 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.
- **Sheriff's Special 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.

### **HIGHWAYS AND STREETS GROUP**

- **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.
- **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.

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## **SPECIAL REVENUES (CONT'D.)**

### **HEALTH AND WELFARE GROUP**

- **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.**
- **Financial Aid 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.**
- **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

ALL NONMAJOR SPECIAL REVENUE FUNDS

November 30, 2003

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
ASSETS						
Cash and investments	\$ 760,496	\$ 1,102,625	\$ 3,046,689	\$ 1,844,971	\$ 456,567	\$ 7,211,348
Receivables	-	-	-	-	-	-
Property taxes	-	-	1,415,000	1,970,000	401,300	3,786,300
Accounts	2,505	49,941	105,705	-	21,700	179,851
Accrued interest	-	447	1,207	295	-	1,949
Other	-	-	-	12,000	-	12,000
Prepaid items	621	1,875	1,875	2,496	1,864	8,731
<b>TOTAL ASSETS</b>	<b>\$ 763,622</b>	<b>\$ 1,154,888</b>	<b>\$ 4,570,476</b>	<b>\$ 3,829,762</b>	<b>\$ 881,431</b>	<b>\$ 11,200,179</b>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 20,364	\$ 33,557	\$ 158,662	\$ 79,810	\$ 12,002	\$ 304,395
Accrued payroll	1,102	14,287	14,822	10,026	8,673	48,910
Retainage payable	-	-	3,677	-	-	3,677
Deferred property taxes	-	-	1,415,000	1,970,000	401,300	3,786,300
Other deferred revenues	-	7,314	-	29,088	18,055	54,457
Advances from other funds	-	-	449,200	-	323,750	772,950
<b>Total liabilities</b>	<b>21,466</b>	<b>55,158</b>	<b>2,041,361</b>	<b>2,088,924</b>	<b>763,780</b>	<b>4,970,689</b>
FUND BALANCES						
Reserved for prepaid items	621	1,875	1,875	2,496	1,864	8,731
Reserved for notes receivable	-	-	-	12,000	-	12,000
Reserved for land cash	-	-	-	-	9,788	9,788
Reserved for wetland mitigation	-	-	-	-	172,600	172,600
Reserved for specific purpose	-	-	-	-	25,471	25,471
Unreserved (deficit)	741,535	1,097,855	2,527,240	1,726,342	(92,072)	6,000,900
<b>Total fund balances</b>	<b>742,156</b>	<b>1,099,730</b>	<b>2,529,115</b>	<b>1,740,838</b>	<b>117,651</b>	<b>6,229,490</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 763,622</b>	<b>\$ 1,154,888</b>	<b>\$ 4,570,476</b>	<b>\$ 3,829,762</b>	<b>\$ 881,431</b>	<b>\$ 11,200,179</b>

\* Aggregates - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

November 30, 2003

	Public Building Administration	Micrographics	Tax Sale Automation	GIS & Tax System	History Room	Totals
<b>ASSETS</b>						
Cash and investments	\$ 112,708	\$ 183,987	\$ 35,646	\$ 427,136	\$ 1,019	\$ 760,496
Receivables	-	-	-	-	-	-
Accounts	-	2,505	-	-	-	2,505
Prepaid items	-	621	-	-	-	621
<b>TOTAL ASSETS</b>	<b>\$ 112,708</b>	<b>\$ 187,113</b>	<b>\$ 35,646</b>	<b>\$ 427,136</b>	<b>\$ 1,019</b>	<b>\$ 763,622</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 417	\$ 3,667	\$ -	\$ 15,851	\$ 429	\$ 20,364
Accrued payroll	-	897	-	-	205	1,102
<b>Total liabilities</b>	<b>417</b>	<b>4,564</b>	<b>-</b>	<b>15,851</b>	<b>634</b>	<b>21,466</b>
<b>FUND BALANCES</b>						
Reserved for prepaid items	-	621	-	-	-	621
Unreserved	112,291	181,928	35,646	411,285	385	741,535
<b>Total fund balances</b>	<b>112,291</b>	<b>182,549</b>	<b>35,646</b>	<b>411,285</b>	<b>385</b>	<b>742,156</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 112,708</b>	<b>\$ 187,113</b>	<b>\$ 35,646</b>	<b>\$ 427,136</b>	<b>\$ 1,019</b>	<b>\$ 763,622</b>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
PUBLIC SAFETY GROUP

November 30, 2003

	Child Support	Law Library	Animal Control	Court Automation	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Projects	Totals
<b>ASSETS</b>										
Cash and investments	\$ 1,086	\$ 111,673	\$ -	\$ 110,614	\$ 9,377	\$ 317,519	\$ 131,242	\$ 380,934	\$ 40,180	\$ 1,102,625
Receivables										
Accounts	4,656	2,480	-	8,876	-	7,880	17,736	8,313	-	49,941
Accrued interest	-	-	-	-	-	447	-	-	-	447
Prepaid items	621	-	-	311	-	-	943	-	-	1,875
<b>TOTAL ASSETS</b>	<b>\$ 6,363</b>	<b>\$ 114,153</b>	<b>\$ -</b>	<b>\$ 119,801</b>	<b>\$ 9,377</b>	<b>\$ 325,846</b>	<b>\$ 149,921</b>	<b>\$ 389,247</b>	<b>\$ 40,180</b>	<b>\$ 1,154,888</b>
<b>LIABILITIES AND FUND BALANCES</b>										
<b>LIABILITIES</b>										
Accounts payable	\$ 2,091	\$ 5,692	\$ -	\$ 2,000	\$ 515	\$ 2,811	\$ 4,000	\$ 16,448	\$ -	\$ 33,557
Accrued payroll	2,083	-	-	1,175	-	4,385	6,644	-	-	14,287
Deferred revenue	-	-	-	-	-	-	-	-	7,314	7,314
<b>Total liabilities</b>	<b>4,174</b>	<b>5,692</b>	<b>-</b>	<b>3,175</b>	<b>515</b>	<b>7,196</b>	<b>10,644</b>	<b>16,448</b>	<b>7,314</b>	<b>55,158</b>
<b>FUND BALANCES</b>										
Reserved for prepaid items	621	-	-	311	-	-	943	-	-	1,875
Unreserved	1,568	108,461	-	116,315	8,862	318,650	138,334	372,799	32,866	1,097,855
<b>Total fund balances</b>	<b>2,189</b>	<b>108,461</b>	<b>-</b>	<b>116,626</b>	<b>8,862</b>	<b>318,650</b>	<b>139,277</b>	<b>372,799</b>	<b>32,866</b>	<b>1,099,730</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,363</b>	<b>\$ 114,153</b>	<b>\$ -</b>	<b>\$ 119,801</b>	<b>\$ 9,377</b>	<b>\$ 325,846</b>	<b>\$ 149,921</b>	<b>\$ 389,247</b>	<b>\$ 40,180</b>	<b>\$ 1,154,888</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

November 30, 2003

	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
Cash and investments	\$ 250,363	\$ 1,091,875	\$ 993,620	\$ 710,831	\$ 3,046,689
Receivables	-	675,000	-	740,000	1,415,000
Property taxes	-	-	105,705	-	105,705
Accounts	71	-	380	756	1,207
Accrued interest	633	621	621	-	1,875
Prepaid items					
<b>TOTAL ASSETS</b>	<b>\$ 251,067</b>	<b>\$ 1,767,496</b>	<b>\$ 1,100,326</b>	<b>\$ 1,451,587</b>	<b>\$ 4,570,476</b>

ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES					
Accounts payable	\$ 625	\$ 17,767	\$ -	\$ 140,270	\$ 158,662
Accrued payroll	5,117	1,637	8,068	-	14,822
Retainage payable	-	600	1,717	1,360	3,677
Deferred property taxes	-	675,000	-	740,000	1,415,000
Advances from other funds	-	-	449,200	-	449,200
<b>Total liabilities</b>	<b>5,742</b>	<b>695,004</b>	<b>458,985</b>	<b>881,630</b>	<b>2,041,361</b>
FUND BALANCES					
Reserved for prepaid items	633	621	621	-	1,875
Unreserved	244,692	1,071,871	640,720	569,957	2,527,240
<b>Total fund balances</b>	<b>245,325</b>	<b>1,072,492</b>	<b>641,341</b>	<b>569,957</b>	<b>2,529,115</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 251,067</b>	<b>\$ 1,767,496</b>	<b>\$ 1,100,326</b>	<b>\$ 1,451,587</b>	<b>\$ 4,570,476</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

November 30, 2003

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
ASSETS						
Cash and investments	\$ 1,488,747	\$ 3,154	\$ 68,112	\$ 256,548	\$ 28,410	\$ 1,844,971
Receivables						
Property taxes	1,600,000	-	-	370,000	-	1,970,000
Accrued interest	-	-	-	295	-	295
Other	-	12,000	-	-	-	12,000
Prepaid items	932	-	1,553	-	11	2,496
<b>TOTAL ASSETS</b>	<b>\$ 3,089,679</b>	<b>\$ 15,154</b>	<b>\$ 69,665</b>	<b>\$ 626,843</b>	<b>\$ 28,421</b>	<b>\$ 3,829,762</b>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 12,828	\$ -	\$ 11,330	\$ 55,070	\$ 582	\$ 79,810
Accrued payroll	3,640	-	5,028	-	1,358	10,026
Deferred property taxes	1,600,000	-	-	370,000	-	1,970,000
Deferred revenue	-	-	29,088	-	-	29,088
<b>Total liabilities</b>	<b>1,616,468</b>	<b>-</b>	<b>45,446</b>	<b>425,070</b>	<b>1,940</b>	<b>2,088,924</b>
FUND BALANCES						
Reserved for prepaid items	932	-	1,553	-	11	2,496
Reserved for notes receivable	-	12,000	-	-	-	12,000
Unreserved	1,472,279	3,154	22,666	201,773	26,470	1,726,342
<b>Total fund balances</b>	<b>1,473,211</b>	<b>15,154</b>	<b>24,219</b>	<b>201,773</b>	<b>26,481</b>	<b>1,740,838</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,089,679</b>	<b>\$ 15,154</b>	<b>\$ 69,665</b>	<b>\$ 626,843</b>	<b>\$ 28,421</b>	<b>\$ 3,829,762</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
ALL FUNDS

For the Year Ended November 30, 2003

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ 1,330,384	\$ 1,859,413	\$ 390,955	\$ 3,580,752
Licenses and permits	-	-	-	87,894	-	87,894
Intergovernmental	-	13,110	1,646,508	229,020	8,000	1,896,638
Charges for services	282,316	681,485	-	-	-	963,801
Fines and forfeits	-	40,602	-	-	-	40,602
Investment income	11,716	12,225	40,382	25,478	6,284	96,085
Miscellaneous	40,418	4,867	8,855	6,227	52,238	112,605
<b>Total revenues</b>	<b>334,450</b>	<b>752,289</b>	<b>3,026,129</b>	<b>2,208,032</b>	<b>457,477</b>	<b>6,778,377</b>
<b>EXPENDITURES</b>						
Current						
General government	302,064	-	-	-	-	302,064
Public safety	-	639,255	-	-	-	639,255
Highways and streets	-	-	2,562,602	-	-	2,562,602
Health and welfare	-	-	-	2,051,327	-	2,051,327
Culture and recreation	-	-	-	-	445,216	445,216
<b>Total expenditures</b>	<b>302,064</b>	<b>639,255</b>	<b>2,562,602</b>	<b>2,051,327</b>	<b>445,216</b>	<b>6,000,464</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>32,386</b>	<b>113,034</b>	<b>463,527</b>	<b>156,705</b>	<b>12,261</b>	<b>777,913</b>

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Forest Preserve District	Totals
\$	6,500	10,000	24,974	5,000	-	46,474
	-	(206,890)	(299,974)	(44,748)	-	(551,612)
	<u>6,500</u>	<u>(196,890)</u>	<u>(275,000)</u>	<u>(39,748)</u>	<u>-</u>	<u>(505,138)</u>
NET CHANGE IN FUND BALANCE	38,886	(83,856)	188,527	116,957	12,261	272,775
FUND BALANCES, DECEMBER 1	703,046	1,175,215	2,340,588	1,623,001	76,155	5,918,005
Prior period adjustment	224	8,371	-	880	29,235	38,710
FUND BALANCES, DECEMBER 1, RESTATED	703,270	1,183,586	2,340,588	1,623,881	105,390	5,956,715
FUND BALANCES, NOVEMBER 30	<u>\$ 742,156</u>	<u>\$ 1,099,730</u>	<u>\$ 2,529,115</u>	<u>\$ 1,740,838</u>	<u>\$ 117,651</u>	<u>\$ 6,229,490</u>

OTHER FINANCING SOURCES (USES)

Transfers in

Transfers (out)

Total other financing sources (uses)

NET CHANGE IN FUND BALANCE

FUND BALANCES, DECEMBER 1

Prior period adjustment

FUND BALANCES, DECEMBER 1, RESTATED

FUND BALANCES, NOVEMBER 30

\* 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 November 30, 2003

	Public Building Administration	Micrographics	Tax Sale Automation	GIS & Tax System	History Room	Totals
<b>REVENUES</b>						
Charges for services	\$ 25,000	\$ 229,392	\$ 4,450	\$ 23,474	\$ -	\$ 282,316
Investment income	10,043	1,673	-	-	-	11,716
Miscellaneous	1,962	-	-	33,630	4,826	40,418
<b>Total revenues</b>	<b>37,005</b>	<b>231,065</b>	<b>4,450</b>	<b>57,104</b>	<b>4,826</b>	<b>334,450</b>
<b>EXPENDITURES</b>						
General government	-	37,631	-	4,902	7,157	49,690
Personal services	-	83,647	-	24,418	204	108,269
Capital improvements	48,535	47,004	-	10,435	6,503	112,477
Commodities and services	-	26,865	-	1,508	3,255	31,628
Supplies and materials	48,535	195,147	-	41,263	17,119	302,064
<b>Total expenditures</b>	<b>(11,530)</b>	<b>35,918</b>	<b>4,450</b>	<b>15,841</b>	<b>(12,293)</b>	<b>32,386</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						
						6,500
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	6,500	6,500
Total other financing sources (uses)	-	-	-	-	6,500	6,500
<b>NET CHANGE IN FUND BALANCE</b>	<b>(11,530)</b>	<b>35,918</b>	<b>4,450</b>	<b>15,841</b>	<b>(5,793)</b>	<b>38,886</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>123,821</b>	<b>146,407</b>	<b>31,196</b>	<b>395,444</b>	<b>6,178</b>	<b>703,046</b>
Prior period adjustment	-	224	-	-	-	224
<b>FUND BALANCES, DECEMBER 1, RESTATED</b>	<b>123,821</b>	<b>146,631</b>	<b>31,196</b>	<b>395,444</b>	<b>6,178</b>	<b>703,270</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 112,291</b>	<b>\$ 182,549</b>	<b>\$ 35,646</b>	<b>\$ 411,285</b>	<b>\$ 385</b>	<b>\$ 742,156</b>

(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 November 30, 2003

	Child Support	Law Library	Animal Control	Court Automation	Drug Program	Documentation Storage	Court Security	Probation	Sheriff's Special Projects	Totals
<b>REVENUES</b>										
Intergovernmental	\$ 12,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295	\$ 13,110
Charges for services	20,227	32,759	-	127,506	2,345	113,657	239,360	145,631	-	681,485
Fines and forfeits	-	-	-	-	-	-	-	17,583	23,019	40,602
Investment income	23	-	-	645	-	3,308	-	8,249	-	12,225
Miscellaneous	-	-	-	-	-	-	-	-	4,867	4,867
<b>Total revenues</b>	<b>33,065</b>	<b>32,759</b>	<b>-</b>	<b>128,151</b>	<b>2,345</b>	<b>116,965</b>	<b>239,360</b>	<b>171,463</b>	<b>28,181</b>	<b>752,289</b>
<b>EXPENDITURES</b>										
Public safety										
Personal services	55,573	-	-	40,880	-	112,997	212,287	-	-	421,737
Capital improvements	-	150	-	-	-	1,997	1,148	9,873	5,191	18,359
Commodities and services	4,885	-	-	2,467	5,697	60,484	6,608	87,955	3,604	171,700
Supplies and materials	91	24,225	-	-	-	2,174	10	959	-	27,459
<b>Total expenditures</b>	<b>60,549</b>	<b>24,375</b>	<b>-</b>	<b>43,347</b>	<b>5,697</b>	<b>177,652</b>	<b>220,053</b>	<b>98,787</b>	<b>8,795</b>	<b>639,255</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(27,484)</b>	<b>8,384</b>	<b>-</b>	<b>84,804</b>	<b>(3,352)</b>	<b>(60,687)</b>	<b>19,307</b>	<b>72,676</b>	<b>19,386</b>	<b>113,034</b>
<b>OTHER FINANCING SOURCES (USES)</b>										
Transfers in	-	10,000	-	-	-	-	-	-	-	10,000
Transfers (out)	-	-	(31,890)	-	-	-	(100,000)	(75,000)	-	(206,890)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,000</b>	<b>(31,890)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>(75,000)</b>	<b>-</b>	<b>(196,890)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(27,484)</b>	<b>18,384</b>	<b>(31,890)</b>	<b>84,804</b>	<b>(3,352)</b>	<b>(60,687)</b>	<b>(80,693)</b>	<b>(2,324)</b>	<b>19,386</b>	<b>(83,856)</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>28,334</b>	<b>90,077</b>	<b>31,890</b>	<b>31,478</b>	<b>12,214</b>	<b>377,400</b>	<b>215,219</b>	<b>375,123</b>	<b>13,480</b>	<b>1,175,215</b>
Prior period adjustment	1,339	-	-	344	-	1,937	4,751	-	-	8,371
<b>FUND BALANCES, DECEMBER 1, RESTATED</b>	<b>29,673</b>	<b>90,077</b>	<b>31,890</b>	<b>31,822</b>	<b>12,214</b>	<b>379,337</b>	<b>219,970</b>	<b>375,123</b>	<b>13,480</b>	<b>1,183,586</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 2,189</b>	<b>\$ 108,461</b>	<b>\$ -</b>	<b>\$ 116,626</b>	<b>\$ 8,862</b>	<b>\$ 318,650</b>	<b>\$ 139,277</b>	<b>\$ 372,799</b>	<b>\$ 32,866</b>	<b>\$ 1,099,730</b>

(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 November 30, 2003

	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>REVENUES</b>					
Taxes	\$ -	\$ 641,354	\$ -	\$ 689,030	\$ 1,330,384
Intergovernmental	105,341	56,942	1,484,225	-	1,646,508
Investment income	2,456	17,072	11,264	9,590	40,382
Miscellaneous	2,205	-	-	6,650	8,855
<b>Total revenues</b>	<b>110,002</b>	<b>715,368</b>	<b>1,495,489</b>	<b>705,270</b>	<b>3,026,129</b>
<b>EXPENDITURES</b>					
Highways and streets	170,627	65,093	387,129	-	622,849
Personal services	-	536,486	500,257	769,036	1,805,779
Capital improvements	2,181	128,603	-	-	130,784
Commodities and services	3,190	-	-	-	3,190
Supplies and materials					
<b>Total expenditures</b>	<b>175,998</b>	<b>730,182</b>	<b>887,386</b>	<b>769,036</b>	<b>2,562,602</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(65,996)</b>	<b>(14,814)</b>	<b>608,103</b>	<b>(63,766)</b>	<b>463,527</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	24,974	-	-	-	24,974
Transfers (out)	-	(24,974)	(275,000)	-	(299,974)
<b>Total other financing sources (uses)</b>	<b>24,974</b>	<b>(24,974)</b>	<b>(275,000)</b>	<b>-</b>	<b>(275,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(41,022)</b>	<b>(39,788)</b>	<b>333,103</b>	<b>(63,766)</b>	<b>188,527</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>286,347</b>	<b>1,112,280</b>	<b>308,238</b>	<b>633,723</b>	<b>2,340,588</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 245,325</b>	<b>\$ 1,072,492</b>	<b>\$ 641,341</b>	<b>\$ 569,957</b>	<b>\$ 2,529,115</b>

(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 November 30, 2003

	Mental Health	Financial Aid	Community Services	Senior Services	Solid Waste Program	Totals
<b>REVENUES</b>						
Taxes	\$ 1,514,898	\$ -	\$ -	\$ 344,515	\$ -	\$ 1,859,413
Licenses and permits	-	-	-	-	87,894	87,894
Intergovernmental	-	-	229,020	-	-	229,020
Investment income	21,305	495	140	3,150	388	25,478
Miscellaneous	202	-	25	-	6,000	6,227
<b>Total revenues</b>	<b>1,536,405</b>	<b>495</b>	<b>229,185</b>	<b>347,665</b>	<b>94,282</b>	<b>2,208,032</b>
<b>EXPENDITURES</b>						
Health and welfare	122,033	-	171,666	-	42,679	336,378
Personal services	5,430	-	-	-	316	5,746
Capital improvements	1,289,729	-	63,114	314,592	36,819	1,704,254
Commodities and services	1,871	-	3,078	-	-	4,949
Supplies and materials	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,419,063</b>	<b>-</b>	<b>237,858</b>	<b>314,592</b>	<b>79,814</b>	<b>2,051,327</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>117,342</b>	<b>495</b>	<b>(8,673)</b>	<b>33,073</b>	<b>14,468</b>	<b>156,705</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	5,000	-	-	5,000
Transfers (out)	-	-	-	(33,348)	(11,400)	(44,748)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>(33,348)</b>	<b>(11,400)</b>	<b>(39,748)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>117,342</b>	<b>495</b>	<b>(3,673)</b>	<b>(275)</b>	<b>3,068</b>	<b>116,957</b>
<b>FUND BALANCES, DECEMBER 1</b>	<b>1,355,869</b>	<b>14,659</b>	<b>27,012</b>	<b>202,048</b>	<b>23,413</b>	<b>1,623,001</b>
<b>Prior period adjustment</b>	<b>-</b>	<b>-</b>	<b>880</b>	<b>-</b>	<b>-</b>	<b>880</b>
<b>FUND BALANCES, DECEMBER 1, RESTATED</b>	<b>1,355,869</b>	<b>14,659</b>	<b>27,892</b>	<b>202,048</b>	<b>23,413</b>	<b>1,623,881</b>
<b>FUND BALANCES, NOVEMBER 30</b>	<b>\$ 1,473,211</b>	<b>\$ 15,154</b>	<b>\$ 24,219</b>	<b>\$ 201,773</b>	<b>\$ 26,481</b>	<b>\$ 1,740,838</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
County Clerk computer fee	\$ 10,000	\$ 10,000	\$ 14,089
Recorder computer fee	90,000	90,000	148,144
Micro document copies	20,000	20,000	38,209
Microfilm contracts	10,000	10,000	28,950
Investment income	2,000	2,000	1,673
<b>Total revenues</b>	<b>132,000</b>	<b>132,000</b>	<b>231,065</b>
<b>EXPENDITURES</b>			
General government			
Personal services			
Salaries	26,500	26,500	24,565
Part time	8,200	8,200	-
Overtime	5,000	5,000	84
FICA	3,500	3,500	1,747
IMRF	2,500	2,500	1,344
Longevity pay	500	500	345
Health insurance	9,000	9,000	7,248
Life insurance	200	200	133
Unemployment insurance	100	100	165
Medical insurance	-	-	2,000
<b>Total personal services</b>	<b>55,500</b>	<b>55,500</b>	<b>37,631</b>
Capital improvements			
Office furniture and equipment	1,000	5,000	4,829
Computer equipment	12,000	19,000	18,286
Specialized equipment	25,000	69,000	60,532
<b>Total capital improvements</b>	<b>38,000</b>	<b>93,000</b>	<b>83,647</b>
Commodities and services			
School of instruction	400	400	393
Maintenance - equipment	5,000	5,000	1,414
Maintenance - software	30,000	30,000	45,197
Commercial services	5,000	5,000	-
Professional services	5,000	5,000	-
Data processing services	2,000	2,000	-
<b>Total commodities and services</b>	<b>47,400</b>	<b>47,400</b>	<b>47,004</b>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
 MICROGRAPHICS FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 8,000	\$ 28,000	\$ 26,865
Total expenditures	148,900	223,900	195,147
NET CHANGE IN FUND BALANCE	<u>\$ (16,900)</u>	<u>\$ (91,900)</u>	35,918
FUND BALANCE, DECEMBER 1			146,407
Prior period adjustment			<u>224</u>
FUND BALANCE, DECEMBER 1, RESTATED			<u>146,631</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 182,549</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 3,500	\$ 3,500	\$ 4,450
<b>EXPENDITURES</b>			
General government			
None	-	-	-
Total expenditures	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	4,450
FUND BALANCE, DECEMBER 1			<u>31,196</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 35,646</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
GIS & TAX SYSTEM FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 12,000	\$ 12,000	\$ 15,274
E-911 contract	-	-	8,200
Miscellaneous			
TIF administrative costs	32,000	32,000	32,000
Other miscellaneous	-	-	1,630
<b>Total revenues</b>	<b>44,000</b>	<b>44,000</b>	<b>57,104</b>
<b>EXPENDITURES</b>			
General government			
Personal services	76,000	76,000	4,902
Capital improvements	25,000	25,000	24,418
Commodities and services	82,500	82,500	10,435
Supplies and materials	500	500	1,508
<b>Total expenditures</b>	<b>184,000</b>	<b>184,000</b>	<b>41,263</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (140,000)</b>	<b>\$ (140,000)</b>	<b>15,841</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>395,444</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 411,285</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
GIS & TAX SYSTEM FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>EXPENDITURES</b>			
General government			
Personal services			
Part-time	\$ 57,000	\$ 57,000	\$ 2,394
Overtime	700	700	-
FICA	4,500	4,500	183
IMRF	3,500	3,500	-
Health insurance	9,000	9,000	303
Life insurance	200	200	-
Unemployment insurance	100	100	22
Medical insurance	1,000	1,000	2,000
Total personal services	76,000	76,000	4,902
Capital improvements			
Computer equipment	25,000	25,000	24,418
Total capital improvements	25,000	25,000	24,418
Commodities and services			
Travel	1,000	1,000	-
Schools of instruction	10,000	10,000	400
Maintenance - vehicles	1,500	1,500	-
Professional services	50,000	50,000	5,040
Software acquisition	15,000	15,000	4,995
Internal training program	5,000	5,000	-
Total commodities and services	82,500	82,500	10,435
Supplies and materials			
Technical supplies	-	-	1,412
Fuel	500	500	96
Total supplies and materials	500	500	1,508
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,000</b>	<b>\$ 184,000</b>	<b>\$ 41,263</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HISTORY ROOM FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Miscellaneous			
Donations	\$ 4,000	\$ 4,000	\$ 4,826
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,826</u>
<b>EXPENDITURES</b>			
General government			
Personal services			
Salaries	6,500	6,500	6,605
FICA	-	500	494
Unemployment insurance	-	100	58
Total personal services	<u>6,500</u>	<u>7,100</u>	<u>7,157</u>
Capital improvements			
Office furniture and equipment	1,000	1,000	204
Commodities and services			
Maintenance - equipment	500	500	408
Commercial service	1,000	9,000	5,984
Postage	500	500	111
Total commodities and services	<u>2,000</u>	<u>10,000</u>	<u>6,503</u>
Supplies and materials			
Supplies	1,000	1,000	3,255
Total expenditures	<u>10,500</u>	<u>19,100</u>	<u>17,119</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,500)	(15,100)	(12,293)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	6,500	6,500	6,500
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (8,600)</u>	<u>(5,793)</u>
FUND BALANCE, DECEMBER 1			<u>6,178</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 385</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ -	\$ -	\$ 12,815
Charges for services			
Financial services	30,000	30,000	20,227
Investment income	1,000	1,000	23
Miscellaneous	19,000	19,000	-
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>33,065</u>
<b>EXPENDITURES</b>			
Public safety			
Personal services			
Salaries	44,000	44,000	39,714
Part time	8,100	8,100	-
Overtime	-	-	38
Longevity pay	500	500	609
FICA	4,100	4,100	3,364
IMRF	2,700	2,700	2,267
Health benefits	18,000	18,000	7,230
Life insurance	300	300	133
Unemployment insurance	300	300	218
Medical insurance	2,000	2,000	2,000
Total personal services	<u>80,000</u>	<u>80,000</u>	<u>55,573</u>
Capital improvements			
Computer equipment	1,000	1,000	-
Commodities and services			
Travel	2,000	2,000	-
Maintenance - equipment	3,100	3,100	4,885
Data processing	500	500	-
Postage	2,000	2,000	-
Total commodities and services	<u>7,600</u>	<u>7,600</u>	<u>4,885</u>
Supplies and materials			
Supplies	3,100	3,100	91
Other	800	800	-
Total supplies and materials	<u>3,900</u>	<u>3,900</u>	<u>91</u>
Total expenditures	<u>92,500</u>	<u>92,500</u>	<u>60,549</u>
NET CHANGE IN FUND BALANCE	<u>\$ (42,500)</u>	<u>\$ (42,500)</u>	<u>(27,484)</u>
FUND BALANCE, DECEMBER 1			28,334
Prior period adjustment			1,339
FUND BALANCE, DECEMBER 1, RESTATED			<u>29,673</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 2,189</u>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 25,000	\$ 25,000	\$ 32,245
Copy services	2,500	2,500	514
Total revenues	<u>27,500</u>	<u>27,500</u>	<u>32,759</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Office furniture and equipment	1,000	1,000	-
Computer equipment	2,500	2,500	150
Total capital improvements	<u>3,500</u>	<u>3,500</u>	<u>150</u>
Supplies and materials			
Supplies	500	500	589
Periodicals and subscriptions	25,000	25,000	23,636
Total supplies and materials	<u>25,500</u>	<u>25,500</u>	<u>24,225</u>
Total expenditures	<u>29,000</u>	<u>29,000</u>	<u>24,375</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,500)	(1,500)	8,384
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General Fund	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	<u>\$ 8,500</u>	<u>\$ 8,500</u>	18,384
FUND BALANCE, DECEMBER 1			<u>90,077</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 108,461</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 85,000	\$ 85,000	\$ 115,053
Driver safety school	15,000	15,000	1,224
Court supervision fee	-	-	11,229
Investment income	-	-	645
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>128,151</b>
<b>EXPENDITURES</b>			
Public safety			
Personal services			
Salaries	31,000	31,000	30,773
Overtime	-	-	88
FICA	2,500	2,500	2,379
IMRF	2,000	2,000	1,866
Health benefits	5,100	5,100	3,560
Life insurance	200	200	133
Unemployment insurance	200	200	81
Medical insurance	-	-	2,000
<b>Total personal services</b>	<b>41,000</b>	<b>41,000</b>	<b>40,880</b>
Capital improvements			
Computer equipment	5,000	5,000	-
<b>Total capital improvements</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
Commodities and services			
Maintenance - equipment	25,000	25,000	2,080
Telephone	-	-	387
Data processing services	29,000	29,000	-
<b>Total commodities and services</b>	<b>54,000</b>	<b>54,000</b>	<b>2,467</b>
<b>Total expenditures</b>	<b>100,000</b>	<b>100,000</b>	<b>43,347</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>84,804</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>31,478</b>
Prior period adjustment			344
<b>FUND BALANCE, DECEMBER 1, RESTATED</b>			<b>31,822</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 116,626</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRUG PROGRAM FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ 5,000	\$ 5,000	\$ 2,345
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Witness fees	300	300	-
Transcripts	2,000	6,000	5,697
Total commodities and services	2,300	6,300	5,697
Supplies and materials			
Supplies	300	300	-
Postage	200	200	-
Copies - in house	200	200	-
Total supplies and materials	700	700	-
Total expenditures	3,000	7,000	5,697
NET CHANGE IN FUND BALANCE	\$ 2,000	\$ (2,000)	(3,352)
FUND BALANCE, DECEMBER 1			12,214
FUND BALANCE, NOVEMBER 30			\$ 8,862

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 100,000	\$ 100,000	\$ 113,657
Investment income	10,000	10,000	3,308
<b>Total revenues</b>	<b>110,000</b>	<b>110,000</b>	<b>116,965</b>
<b>EXPENDITURES</b>			
Public safety			
Personal services			
Salaries	34,000	79,000	101,205
Part-time	26,000	26,000	-
Overtime	-	-	17
Longevity pay	500	500	1,041
FICA	4,800	4,800	7,647
IMRF	2,100	2,100	2,458
Unemployment insurance	600	600	629
<b>Total personal services</b>	<b>68,000</b>	<b>113,000</b>	<b>112,997</b>
Capital improvements			
Computer equipment	75,000	30,000	1,997
Office furniture and equipment	5,100	5,100	-
<b>Total capital improvements</b>	<b>80,100</b>	<b>35,100</b>	<b>1,997</b>
Commodities and services			
Travel	2,500	2,500	601
Maintenance - equipment	-	-	4,556
Commercial services	3,100	3,100	1,380
Data processing	12,000	52,000	53,947
<b>Total commodities and services</b>	<b>17,600</b>	<b>57,600</b>	<b>60,484</b>
Supplies and materials			
Supplies	5,000	5,000	2,174
<b>Total expenditures</b>	<b>170,700</b>	<b>210,700</b>	<b>177,652</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (60,700)</b>	<b>\$ (100,700)</b>	<b>(60,687)</b>
FUND BALANCE, DECEMBER 1			377,400
Prior period adjustment			1,937
FUND BALANCE, DECEMBER 1, RESTATED			379,337
FUND BALANCE, NOVEMBER 30			<u>\$ 318,650</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT SECURITY FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 200,000	\$ 200,000	\$ 239,360
Total revenues	200,000	200,000	239,360
<b>EXPENDITURES</b>			
Public safety			
Personal services			
Salaries	117,000	117,000	131,563
Part-time	28,000	28,000	20,360
Overtime	5,500	5,500	7,418
Premium holiday	1,600	1,600	1,493
Supervisory differential	-	-	14
Education pay	2,000	2,000	1,717
Longevity pay	3,800	3,800	2,653
FICA	12,000	12,000	12,152
IMRF	2,000	2,000	-
SLEP	16,500	16,500	17,857
Training pay	600	600	393
Health benefits	15,500	15,500	11,857
Life insurance	400	400	399
Unemployment insurance	500	500	411
Medical insurance	-	-	4,000
Total personal services	205,400	205,400	212,287
Capital improvements			
Other equipment	47,200	47,200	1,148
Commodities and services			
School of instruction	400	400	-
Maintenance - equipment	7,500	7,500	6,608
Total commodities and services	7,900	7,900	6,608
Supplies and materials			
Supplies	-	-	10
Clothing	500	500	-
Total supplies and materials	500	500	10
Total expenditures	261,000	261,000	220,053

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (61,000)	\$ (61,000)	\$ 19,307
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Public Building Maintenance Fund	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	(100,000)	(100,000)	(100,000)
NET CHANGE IN FUND BALANCE	\$ (161,000)	\$ (161,000)	(80,693)
FUND BALANCE, DECEMBER 1			215,219
Prior period adjustment			4,751
FUND BALANCE, DECEMBER 1, RESTATED			219,970
FUND BALANCE, NOVEMBER 30			\$ 139,277

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Charges for services			
Probation fees	\$ 53,000	\$ 53,000	\$ 105,857
Electronic monitoring	22,000	22,000	36,947
Drug testing	-	-	2,602
DNA testing	-	-	225
Fines and forfeits			
Victim impact panel fees	10,000	10,000	17,583
Investment income	5,000	5,000	8,249
<b>Total revenues</b>	<b>90,000</b>	<b>90,000</b>	<b>171,463</b>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Computer equipment	10,000	10,000	9,873
Commodities and services			
Maintenance - vehicles	4,000	4,000	1,611
Commercial services	45,000	45,000	22,764
Special programs	-	32,000	31,831
Electronic monitoring	30,000	30,000	31,749
<b>Total commodities and services</b>	<b>79,000</b>	<b>111,000</b>	<b>87,955</b>
Supplies and materials			
Fuel	4,000	4,000	959
<b>Total expenditures</b>	<b>93,000</b>	<b>125,000</b>	<b>98,787</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,000)</b>	<b>(35,000)</b>	<b>72,676</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Public Building Maintenance Fund	(75,000)	(75,000)	(75,000)
<b>Total other financing sources (uses)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (78,000)</b>	<b>\$ (110,000)</b>	<b>(2,324)</b>
FUND BALANCE, DECEMBER 1			375,123
FUND BALANCE, NOVEMBER 30			<b>\$ 372,799</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SHERIFF'S SPECIAL PROJECTS FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ -	\$ -	\$ 295
Fines and forfeits			
Forfeits	5,000	5,000	2,939
DUI fines	15,000	15,000	20,080
Narcotics task force	3,000	3,000	-
Miscellaneous income			
Donations	-	-	2,960
DeKalb County Community Foundation	-	-	1,500
Other miscellaneous	3,500	3,500	407
Total revenues	<u>26,500</u>	<u>26,500</u>	<u>28,181</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Other equipment	13,000	13,000	5,191
Total capital improvements	<u>13,000</u>	<u>13,000</u>	<u>5,191</u>
Commodities and services			
Training	3,500	3,500	2,270
Maintenance - equipment	5,000	5,000	1,334
Total commodities and services	<u>8,500</u>	<u>8,500</u>	<u>3,604</u>
Total expenditures	<u>21,500</u>	<u>21,500</u>	<u>8,795</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	19,386
FUND BALANCE, DECEMBER 1			<u>13,480</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 32,866</u>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ 10,000	\$ 10,000	\$ 5,344
Township special bridge - engineering	-	-	4,609
Township motor fuel	-	-	9,463
Township motor fuel - engineering	43,000	43,000	45,326
Federal grants	-	-	40,599
Investment income	2,500	2,500	2,456
Miscellaneous	-	-	2,205
Total revenues	<u>55,500</u>	<u>55,500</u>	<u>110,002</u>
<b>EXPENDITURES</b>			
Highways and streets			
Personal services	179,000	179,000	170,627
Commodities and services	3,900	3,900	2,181
Supplies and materials	3,200	3,200	3,190
Total expenditures	<u>186,100</u>	<u>186,100</u>	<u>175,998</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(130,600)</u>	<u>(130,600)</u>	<u>(65,996)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Aid to Bridges Fund	10,000	10,000	24,974
Federal Highway Matching Fund	40,000	40,000	-
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>24,974</u>
NET CHANGE IN FUND BALANCE	<u>\$ (80,600)</u>	<u>\$ (80,600)</u>	<u>(41,022)</u>
FUND BALANCE, DECEMBER 1			<u>286,347</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 245,325</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>HIGHWAYS AND STREETS</b>			
Personal services			
Salaries	\$ 133,000	\$ 133,000	\$ 133,065
Overtime	6,000	6,000	3,275
Longevity pay	3,000	3,000	3,050
Deferred compensation	-	-	2,782
FICA	11,000	11,000	10,010
IMRF	9,000	9,000	7,851
Health insurance	16,000	16,000	9,951
Life insurance	500	500	400
Unemployment insurance	500	500	243
Total personal services	179,000	179,000	170,627
Commodities and services			
Travel	1,000	1,000	238
School of instruction	500	500	60
Maintenance - equipment	1,200	1,200	395
Maintenance - software	1,200	1,200	1,488
Total commodities and services	3,900	3,900	2,181
Supplies and materials			
Supplies	3,200	3,200	3,190
<b>TOTAL EXPENDITURES</b>	<b>\$ 186,100</b>	<b>\$ 186,100</b>	<b>\$ 175,998</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
AID TO BRIDGES FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 620,000	\$ 620,000	\$ 641,354
Intergovernmental			
Contributions from townships			
Construction	30,000	30,000	22,163
Engineering	2,000	2,000	2,548
Township bridge - construction	15,000	15,000	32,231
Investment income	20,000	20,000	17,072
<b>Total revenues</b>	<b>687,000</b>	<b>687,000</b>	<b>715,368</b>
<b>EXPENDITURES</b>			
Highways and streets			
Personal services			
Salaries	44,000	44,000	42,314
Overtime	3,000	8,000	7,932
Longevity pay	2,000	2,000	1,290
FICA	4,000	4,000	3,408
IMRF	3,000	3,000	2,673
Health insurance	9,000	9,000	7,263
Life insurance	200	200	132
Unemployment insurance	100	100	81
<b>Total personal services</b>	<b>65,300</b>	<b>70,300</b>	<b>65,093</b>
Capital improvements			
Bridges and other structures	570,000	565,000	536,486
<b>Total capital improvements</b>	<b>570,000</b>	<b>565,000</b>	<b>536,486</b>
Commodities and services			
Professional services	227,000	227,000	125,894
Commercial services	-	-	2,709
Chargeback	3,000	3,000	-
<b>Total commodities and services</b>	<b>230,000</b>	<b>230,000</b>	<b>128,603</b>
<b>Total expenditures</b>	<b>865,300</b>	<b>865,300</b>	<b>730,182</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(178,300)</b>	<b>(178,300)</b>	<b>(14,814)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering Fund	(10,000)	(10,000)	(24,974)
<b>Total other financing sources (uses)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(24,974)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (188,300)</b>	<b>\$ (188,300)</b>	<b>(39,788)</b>
FUND BALANCE, DECEMBER 1			1,112,280
FUND BALANCE, NOVEMBER 30			<b>\$ 1,072,492</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,500,000	\$ 1,500,000	\$ 1,484,225
Investment income	50,000	50,000	11,264
Total revenues	<u>1,550,000</u>	<u>1,550,000</u>	<u>1,495,489</u>
<b>EXPENDITURES</b>			
Highways and streets			
Personal services			
Salaries	243,000	243,000	242,789
Overtime	45,000	45,000	24,196
Seasonal	50,000	50,000	42,887
On call	-	-	185
Premium holiday	3,000	3,000	-
Deferred compensation	3,500	3,500	3,350
FICA	27,000	27,000	23,040
IMRF	21,000	21,000	15,472
Health insurance	38,000	38,000	33,433
Life insurance	1,000	1,000	729
Unemployment insurance	1,000	1,000	1,048
Total personal services	<u>432,500</u>	<u>432,500</u>	<u>387,129</u>
Capital improvements			
Road - major repairs and maintenance	1,046,300	1,046,300	500,257
Total capital improvements	<u>1,046,300</u>	<u>1,046,300</u>	<u>500,257</u>
Debt service			
Principal on indebtedness	112,300	112,300	-
Total debt service	<u>112,300</u>	<u>112,300</u>	<u>-</u>
Total expenditures	<u>1,591,100</u>	<u>1,591,100</u>	<u>887,386</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(41,100)</u>	<u>(41,100)</u>	<u>608,103</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Debt Service Fund	68,800	68,800	-
Transfers (out)			
Highway Fund	(275,000)	(275,000)	(275,000)
Total other financing sources (uses)	<u>(206,200)</u>	<u>(206,200)</u>	<u>(275,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (247,300)</u>	<u>\$ (247,300)</u>	333,103
FUND BALANCE, DECEMBER 1			<u>308,238</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 641,341</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 700,000	\$ 700,000	\$ 689,030
Intergovernmental	17,000	17,000	-
Investment income	50,000	50,000	9,590
Miscellaneous	-	-	6,650
Total revenues	<u>767,000</u>	<u>767,000</u>	<u>705,270</u>
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Land acquisition	200,000	200,000	135,372
Road - major repairs and maintenance	932,100	932,100	633,664
Total capital improvements	<u>1,132,100</u>	<u>1,132,100</u>	<u>769,036</u>
Commodities and services			
Chargeback	3,000	3,000	-
Total commodities and services	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Total expenditures	<u>1,135,100</u>	<u>1,135,100</u>	<u>769,036</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(368,100)</u>	<u>(368,100)</u>	<u>(63,766)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering Fund	(40,000)	(40,000)	-
Total other financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (408,100)</u>	<u>\$ (408,100)</u>	<u>(63,766)</u>
FUND BALANCE, DECEMBER 1			<u>633,723</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 569,957</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,506,000	\$ 1,506,000	\$ 1,514,898
Investment income	42,000	42,000	21,305
Miscellaneous	100	100	202
Total revenues	<u>1,548,100</u>	<u>1,548,100</u>	<u>1,536,405</u>
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	125,100	125,100	122,033
Capital improvements	34,100	34,100	5,430
Commodities and services	1,382,800	1,382,800	1,289,729
Supplies and materials	2,500	2,500	1,871
Total expenditures	<u>1,544,500</u>	<u>1,544,500</u>	<u>1,419,063</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,600</u>	<u>\$ 3,600</u>	117,342
FUND BALANCE, DECEMBER 1			<u>1,355,869</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 1,473,211</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
MENTAL HEALTH FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Personal services			
Salaries	\$ 92,800	\$ 92,800	\$ 92,286
Part time	1,700	1,700	-
Health insurance	14,000	14,000	10,790
Life insurance	300	300	266
FICA	7,100	7,100	6,683
IMRF	5,600	5,600	5,059
Unemployment tax	200	200	189
Deferred compensation	3,400	3,400	2,760
Medical insurance	-	-	4,000
Total personal services	<u>125,100</u>	<u>125,100</u>	<u>122,033</u>
Capital improvements			
Office furniture and equipment	1,200	1,200	367
Computer equipment	3,900	3,900	440
Building modifications	29,000	29,000	4,623
Total capital improvements	<u>34,100</u>	<u>34,100</u>	<u>5,430</u>
Commodities and services			
Travel	4,100	4,100	4,281
School of instruction	600	600	965
Public notices	100	100	-
Memberships	7,800	7,800	7,915
Maintenance - equipment	1,200	1,200	342
Postage	900	900	92
Telephone	2,100	2,100	1,383
Rental of space	7,500	7,500	6,821
Professional services	2,900	2,900	-
Commercial services	500	500	-
Software acquisition	800	800	106
Internet	300	300	-
Contributions to agencies	1,330,000	1,330,000	1,228,290
Copies - outside	300	300	29
Special programs	21,000	21,000	39,505
Other commodities and services	2,700	2,700	-
Total commodities and services	<u>1,382,800</u>	<u>1,382,800</u>	<u>1,289,729</u>
Supplies and materials			
Supplies	1,500	1,500	1,177
Periodicals and subscriptions	1,000	1,000	694
Total supplies and materials	<u>2,500</u>	<u>2,500</u>	<u>1,871</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,544,500</u>	<u>\$ 1,544,500</u>	<u>\$ 1,419,063</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FINANCIAL AID FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 300	\$ 300	\$ 495
EXPENDITURES			
Health and welfare			
None	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	300	300	495
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community Services Fund	(300)	(300)	-
Total other financing sources (uses)	(300)	(300)	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	495
FUND BALANCE, DECEMBER 1			14,659
FUND BALANCE, NOVEMBER 30			\$ 15,154

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 210,600	\$ 180,600	\$ 219,997
State grants	4,000	4,000	7,600
Local grants	1,000	1,000	1,423
Investment income	300	300	140
Miscellaneous income	2,000	2,000	25
	<hr/>		
Total revenues	217,900	187,900	229,185
	<hr/>		
<b>EXPENDITURES</b>			
Health and welfare			
Personal services	170,400	170,400	171,666
Commodities and services	52,500	72,500	63,114
Supplies and materials	2,000	2,000	3,078
	<hr/>		
Total expenditures	224,900	244,900	237,858
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,000)	(57,000)	(8,673)
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Financial Aid Fund	2,000	2,000	-
Senior Services Fund	5,000	5,000	5,000
	<hr/>		
Total other financing sources (uses)	7,000	7,000	5,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ -	\$ (50,000)	(3,673)
	<hr/>		
FUND BALANCE, DECEMBER 1			27,012
Prior period adjustment			880
			<hr/>
FUND BALANCE, DECEMBER 1, RESTATED			27,892
			<hr/>
FUND BALANCE, NOVEMBER 30			\$ 24,219
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>HEALTH AND WELFARE</b>			
Personal services			
Salaries	\$ 125,000	\$ 125,000	\$ 127,045
Longevity pay	500	500	388
Health benefits	23,000	23,000	18,020
Life insurance	400	400	399
FICA	10,000	10,000	9,205
IMRF	8,000	8,000	7,220
Unemployment tax	300	300	324
Deferred compensation	3,200	3,200	3,065
Medical insurance	-	-	6,000
<b>Total personal services</b>	<b>170,400</b>	<b>170,400</b>	<b>171,666</b>
Commodities and services			
Travel	4,000	4,000	5,821
Office furniture and supplies	2,000	7,000	3,856
School of instruction	1,000	1,000	299
Scholarships	3,000	3,000	3,250
Memberships	1,500	1,500	1,975
Maintenance - equipment	300	300	410
Postage	300	300	497
Telephone	1,200	1,200	999
Rental of space	1,000	1,000	900
Professional services	500	500	-
Chargeback	-	-	1,100
Insurance premiums	300	300	300
Contributions to agencies	5,000	5,000	7,080
Direct assistance payouts	32,400	47,400	36,627
<b>Total commodities and services</b>	<b>52,500</b>	<b>72,500</b>	<b>63,114</b>
Supplies and materials			
Supplies	2,000	2,000	3,078
<b>Total supplies and materials</b>	<b>2,000</b>	<b>2,000</b>	<b>3,078</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 224,900</b>	<b>\$ 244,900</b>	<b>\$ 237,858</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 340,000	\$ 340,000	\$ 344,515
Investment income	5,000	5,000	3,150
Total revenues	<u>345,000</u>	<u>345,000</u>	<u>347,665</u>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	315,000	315,000	314,592
Total expenditures	<u>315,000</u>	<u>315,000</u>	<u>314,592</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>30,000</u>	<u>30,000</u>	<u>33,073</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community Service Fund	(5,000)	(5,000)	(5,000)
Health Fund	(25,000)	(25,000)	(28,348)
Total other financing sources (uses)	<u>(30,000)</u>	<u>(30,000)</u>	<u>(33,348)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>(275)</u>
<b>FUND BALANCE, DECEMBER 1</b>			<u>202,048</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u>\$ 201,773</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 83,000	\$ 83,000	\$ 87,894
Investment income	600	600	388
Miscellaneous income	4,000	4,000	6,000
<b>Total revenues</b>	<b>87,600</b>	<b>87,600</b>	<b>94,282</b>
<b>EXPENDITURES</b>			
Health and welfare			
Personal services			
Salaries	35,500	35,500	35,548
On call	-	-	652
Health insurance	1,200	1,200	1,200
Life insurance	100	100	133
FICA	2,700	2,700	2,839
IMRF	2,200	2,200	2,226
Unemployment tax	100	100	81
PHO contingency	1,000	1,000	-
<b>Total personal services</b>	<b>42,800</b>	<b>42,800</b>	<b>42,679</b>
Capital improvements			
Office furniture	300	400	316
<b>Total capital improvements</b>	<b>300</b>	<b>400</b>	<b>316</b>
Commodities and services			
Travel	1,500	1,500	1,263
Memberships	450	450	250
Meetings	-	-	10
Professional services	10,000	10,000	10,500
Commercial services	10,000	14,000	18,507
Contributions to agencies	10,000	10,000	6,245
Miscellaneous	1,000	1,000	44
<b>Total commodities and services</b>	<b>32,950</b>	<b>36,950</b>	<b>36,819</b>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Supplies and materials			
Periodicals and subscriptions	\$ 150	\$ 150	\$ -
Total supplies and materials	150	150	-
Total expenditures	76,200	80,300	79,814
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,400	7,300	14,468
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Health Fund	(11,400)	(11,400)	(11,400)
Total other financing sources (uses)	(11,400)	(11,400)	(11,400)
NET CHANGE IN FUND BALANCE	\$ -	\$ (4,100)	3,068
FUND BALANCE, DECEMBER 1			23,413
FUND BALANCE, NOVEMBER 30			\$ 26,481

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 381,400	\$ 381,400	\$ 381,550
Replacement taxes	12,000	12,000	9,405
Intergovernmental			
State grant	-	8,000	8,000
Investment income	10,000	10,000	6,284
Miscellaneous			
Farm rental	14,200	14,200	15,288
Shelter house/camping fees	10,000	10,000	11,577
Donations	-	-	100
NREC	20,000	20,000	19,863
DeKalb County Community Foundation	-	-	3,279
Other miscellaneous	-	-	2,131
<b>Total revenues</b>	<b>447,600</b>	<b>455,600</b>	<b>457,477</b>
<b>EXPENDITURES</b>			
Culture and recreation			
Personal services	292,500	292,500	282,670
Capital improvements	42,000	52,300	36,019
Commodities and services	77,200	85,200	88,431
Supplies and materials	35,900	35,900	38,096
<b>Total expenditures</b>	<b>447,600</b>	<b>465,900</b>	<b>445,216</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (10,300)</b>	<b>12,261</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>76,155</b>
Prior period adjustment			<u>29,235</u>
<b>FUND BALANCE, DECEMBER 1, RESTATED</b>			<u>105,390</u>
<b>FUND BALANCE, NOVEMBER 30</b>			<u><u>\$ 117,651</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
FOREST PRESERVE DISTRICT FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>CULTURE AND RECREATION</b>			
Personal services			
Salaries	\$ 164,200	\$ 164,200	\$ 166,190
Board and commissions	4,000	4,000	4,437
Deferred compensation	3,500	3,500	3,532
Seasonal	56,000	56,000	51,288
Health benefits	28,000	28,000	21,580
Life insurance	400	400	532
FICA	17,000	17,000	16,230
IMRF	19,000	19,000	18,532
Unemployment tax	400	400	349
Total personal services	292,500	292,500	282,670
Capital improvements			
Development improvements	11,000	19,000	4,225
Other staff improvements	9,000	11,300	18,260
Vehicles and equipment	22,000	22,000	13,534
Total capital improvements	42,000	52,300	36,019
Commodities and services			
Travel and meetings	2,000	2,000	689
Environmental education	14,000	14,000	14,085
Public notices	400	400	867
Memberships	500	500	403
Maintenance - vehicles	4,000	4,000	2,649
Maintenance - building and grounds	5,000	11,000	13,880
Maintenance - equipment	2,000	2,000	319
Postage	500	500	716
Utilities - telephone	5,900	5,900	7,361
Utilities - electricity	4,500	4,500	4,362
Commercial services	4,500	4,500	5,128
Professional services	3,000	3,000	3,029
NREC expenses	20,000	22,000	20,000
Insurance premiums	8,000	8,000	8,068
Medical insurance	-	-	8,000
Contributions to agencies	1,600	1,600	(1,252)
Other commodities and services	1,300	1,300	127
Total commodities and services	77,200	85,200	88,431

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
CULTURE AND RECREATION (Continued)			
Supplies and materials			
Supplies	\$ 19,000	\$ 19,000	\$ 21,296
Fuels and lubricants	13,000	13,000	13,347
Vehicle parts	1,000	1,000	667
Machine and equipment parts	1,200	1,200	1,774
Chargeback	1,200	1,200	-
Clothing	500	500	1,012
	<hr/>		
Total supplies and materials	35,900	35,900	38,096
	<hr/>		
TOTAL EXPENDITURES	\$ 447,600	\$ 465,900	\$ 445,216
	<hr/>		

(See independent auditor's report.)





## **DEBT SERVICE FUND**

- **Alternative Revenue Bond Series 2002 - This issue refinanced the 1995A and 1995B bond issues. The 1995 A bonds were to accumulate monies for payment of principal and interest for bonds issued for the construction of two road projects: North First Street in DeKalb and Peace Road. The 1995B bonds were used to accumulate monies for payment of principal and interest for bonds issued for the construction of the Juvenile Detention Center Project done in conjunction with Kane County. Bonds in the amount of \$840,000 were issued September 18, 2002 and will be retired December 1, 2003 and 2004.**

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
None	\$ -	\$ -	\$ -
Total revenues	-	-	-
<b>EXPENDITURES</b>			
Debt service			
Principal on indebtedness	485,000	485,000	500,000
Interest and fiscal charges	41,000	41,000	16,051
Total expenditures	526,000	526,000	516,051
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(526,000)</b>	<b>(526,000)</b>	<b>(516,051)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Highway Fund	(91,200)	(91,200)	(160,000)
County Motor Fuel Tax	(68,800)	(68,800)	-
Total other financing sources (uses)	(160,000)	(160,000)	(160,000)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (686,000)</b>	<b>\$ (686,000)</b>	<b>(676,051)</b>
FUND BALANCE, DECEMBER 1			2,458,778
FUND BALANCE, NOVEMBER 30			<u>\$ 1,782,727</u>

(See independent auditor's report.)

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## **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.**
- **Bond Proceeds Fund - to account for monies set aside for specified long-term projects. Financing is provided by the sale of Alternate Revenue Bonds.**
- **Legislative Center Fund - to account for revenues and expenditures associated with the building of a new Legislative Center for the County Board, Finance, Court Services, and State's Attorney's Offices, as well as multiple meeting rooms. Financing is provided by utilizing a part of the fund balance of the General Fund.**
- **Transportation Facility Fund - to account for revenues and expenditures associated with the building of a new facility for the Highway Department. Financing is provided by loans from internal funds and by utilizing Highway general funds and motor fuel funds. This fund was closed in the current year.**
- **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.**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

November 30, 2003

	Capital Improvement Reserve	Special Projects Fund	County Farm Fund	Bond Proceeds Fund	Legislative Center Fund	Opportunity Fund	Totals
<b>ASSETS</b>							
Cash and investments	\$ 525,482	\$ 1,258,782	\$ 1,519,513	\$ 277,783	\$ 42,143	\$ 712,964	\$ 4,336,667
Receivables							
Accounts	-	910	105,780	-	-	-	106,690
Advances to other funds	976,614	-	-	-	-	-	976,614
<b>TOTAL ASSETS</b>	<b>\$ 1,502,096</b>	<b>\$ 1,259,692</b>	<b>\$ 1,625,293</b>	<b>\$ 277,783</b>	<b>\$ 42,143</b>	<b>\$ 712,964</b>	<b>\$ 5,419,971</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ 115,915	\$ 7,465	\$ -	\$ 6,651	\$ -	\$ 130,031
Other deferred revenues	-	154,947	105,780	-	-	-	260,727
Due to other funds	2,096	-	-	-	-	-	2,096
Total liabilities	2,096	270,862	113,245	-	6,651	-	392,854
<b>FUND BALANCES</b>							
Reserved for advances to other funds	976,614	-	-	-	-	-	976,614
Designated for economic development	-	-	600,000	-	-	-	600,000
Unreserved - undesignated	523,386	988,830	912,048	277,783	35,492	712,964	3,450,503
Total fund balances	1,500,000	988,830	1,512,048	277,783	35,492	712,964	5,027,117
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,502,096</b>	<b>\$ 1,259,692</b>	<b>\$ 1,625,293</b>	<b>\$ 277,783</b>	<b>\$ 42,143</b>	<b>\$ 712,964</b>	<b>\$ 5,419,971</b>

(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 November 30, 2003

	Capital Improvement Reserve	Special Projects Fund	County Farm Fund	Bond Proceeds Fund	Legislative Center Fund	Opportunity Fund	Totals
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 712,964	\$ 712,964
Intergovernmental	-	34,999	35,260	-	17,185	-	87,444
Charges for services	-	-	204,882	-	-	-	204,882
Investment income	-	-	22,128	4,435	681	-	27,244
Total revenues	-	34,999	262,270	4,435	17,866	712,964	1,032,534
<b>EXPENDITURES</b>							
Capital outlay	-	1,013,976	409,608	-	36,815	-	1,460,399
Capital improvements	-	1,013,976	409,608	-	36,815	-	1,460,399
Total expenditures	-	1,013,976	409,608	-	36,815	-	1,460,399
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(978,977)	(147,338)	4,435	(18,949)	712,964	(427,865)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	-	702,700	-	-	-	-	702,700
Transfers (out)	-	(20,000)	-	-	-	-	(20,000)
Sale of fixed assets	-	-	692,958	-	-	-	692,958
Total other financing sources (uses)	-	682,700	692,958	-	-	-	1,375,658
<b>NET CHANGE IN FUND BALANCE</b>	-	(296,277)	545,620	4,435	(18,949)	712,964	947,793
<b>FUND BALANCES, DECEMBER 1</b>	1,500,000	1,285,107	966,428	273,348	54,441	-	4,079,324
<b>FUND BALANCES, NOVEMBER 30</b>	\$ 1,500,000	\$ 988,830	\$ 1,512,048	\$ 277,783	\$ 35,492	\$ 712,964	\$ 5,027,117

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental			
State grants	\$ 50,000	\$ 50,000	\$ 32,695
Tax increment financing	-	-	2,304
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>34,999</u>
<b>EXPENDITURES</b>			
Capital improvements			
Land acquisition	100,000	100,000	151,600
Americans with Disabilities Act compliance	15,000	15,000	9,830
Park improvements	-	35,000	32,695
Sheriff's vehicle program	-	345,000	343,403
Regional planning	100,000	100,000	169,049
County administrator's vehicles	17,000	17,000	16,596
Network infrastructure	25,000	25,000	-
Space utilization study	60,000	60,000	43,701
Financial system upgrade	5,000	5,000	1,200
IMO data base experiment	20,000	20,000	20,000
Telephone system - Sycamore complex	15,000	15,000	1,922
Sheriff's transcript expense	10,000	10,000	-
Color copier	5,000	5,000	5,200
Sheriff's computer dispatch	100,000	100,000	86,663
Communication equipment	50,000	50,000	49,691
Building security systems	25,000	25,000	24,556
Building energy systems	70,000	70,000	57,870
Total expenditures	<u>617,000</u>	<u>997,000</u>	<u>1,013,976</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(567,000)</u>	<u>(947,000)</u>	<u>(978,977)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General Fund	642,700	642,700	702,700
Opportunity Fund	100,000	100,000	-
Transfer (out)			
Public Building Maintenance Fund	(20,000)	(20,000)	(20,000)
Total other financing sources (uses)	<u>722,700</u>	<u>722,700</u>	<u>682,700</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 155,700</u>	<u>\$ (224,300)</u>	<u>(296,277)</u>
FUND BALANCE, DECEMBER 1			<u>1,285,107</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 988,830</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 35,260
Charges for services	-	-	204,882
Investment income	30,000	30,000	22,128
<b>Total revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>262,270</b>
<b>EXPENDITURES</b>			
Capital improvements			
Capital improvements	-	400,000	401,239
Professional services	-	-	8,369
<b>Total expenditures</b>	<b>-</b>	<b>400,000</b>	<b>409,608</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>30,000</b>	<b>(370,000)</b>	<b>(147,338)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of fixed assets	-	-	692,958
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>692,958</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 30,000</b>	<b>\$ (370,000)</b>	<b>545,620</b>
<b>FUND BALANCE, DECEMBER 1</b>			<b>966,428</b>
<b>FUND BALANCE, NOVEMBER 30</b>			<b>\$ 1,512,048</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
BOND PROCEEDS FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 5,000	\$ 5,000	\$ 4,435
EXPENDITURES			
None	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	4,435
FUND BALANCE, DECEMBER 1			<u>273,348</u>
FUND BALANCE, NOVEMBER 30			<u>\$ 277,783</u>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 750,000	\$ 750,000	\$ 712,964
Total revenues	750,000	750,000	712,964
<b>EXPENDITURES</b>			
Capital improvements	200,000	200,000	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	550,000	550,000	712,964
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer (out)	(100,000)	(100,000)	-
Total other financing sources (uses)	(100,000)	(100,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	712,964
FUND BALANCE, DECEMBER 1			-
FUND BALANCE, NOVEMBER 30			<u>\$ 712,964</u>

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Net patient service revenue	\$ 9,280,000	\$ 9,280,000	\$ 9,485,476
Other revenues	3,000	3,000	5,460
Total operating revenues	<u>9,283,000</u>	<u>9,283,000</u>	<u>9,490,936</u>
<b>OPERATING EXPENSES</b>			
Administration	964,960	964,960	913,795
Operations			
Rehabilitation	519,940	519,940	632,569
Social services	160,125	160,125	158,799
Patient activities	189,125	189,125	184,852
Dietary	1,024,200	1,024,200	1,025,933
Nursing	4,410,900	4,410,900	4,517,815
Environmental services	553,700	553,700	521,281
Maintenance	421,050	421,050	481,162
Capital improvements	458,600	458,600	52,656
Depreciation	590,000	590,000	632,233
Total operating expenses	<u>9,292,600</u>	<u>9,292,600</u>	<u>9,121,095</u>
OPERATING INCOME	<u>(9,600)</u>	<u>(9,600)</u>	<u>369,841</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	100,000	100,000	101,237
Other income	5,000	5,000	5,503
Gain (loss) on disposal of fixed assets	(1,000)	(1,000)	-
Recovery (loss) on bad debts	(15,000)	(15,000)	-
Principal on indebtedness	(379,000)	(379,000)	(379,000)
Interest on indebtedness	(383,400)	(383,400)	(392,453)
Total nonoperating revenues (expenses)	<u>(673,400)</u>	<u>(673,400)</u>	<u>(664,713)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTIONS	<u>(683,000)</u>	<u>(683,000)</u>	<u>(294,872)</u>
CONTRIBUTIONS	<u>15,000</u>	<u>15,000</u>	<u>30,520</u>
NET INCOME (LOSS) (BUDGETARY BASIS)	<u>\$ (668,000)</u>	<u>\$ (668,000)</u>	<u>(264,352)</u>
<b>ADJUSTMENTS TO GAAP BASIS</b>			
Capital expenditures			40,347
Principal on indebtedness			<u>379,000</u>
NET INCOME GAAP BASIS			154,995
NET ASSETS, DECEMBER 1			<u>9,420,163</u>
NET ASSETS, NOVEMBER 30			<u>\$ 9,575,158</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS  
NURSING HOME FUND

For the Year Ended November 30, 2003

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers and users	\$ 9,672,000
Receipts from quasi-external transactions	36,530
Payments to suppliers	(2,171,896)
Payments to employees	<u>(5,973,362)</u>
Net cash from operating activities	<u>1,563,272</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
None	<u>-</u>
Net cash from noncapital financing activities	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Interest paid on revenue bonds	(401,183)
Payments on revenue bonds	(363,750)
Payments for capital acquisitions	<u>(63,755)</u>
Net cash from capital and related financing activities	<u>(828,688)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Receipt of interest	<u>109,436</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	844,020
<b>CASH AND CASH EQUIVALENTS, DECEMBER 1</b>	<u>5,062,604</u>
<b>CASH AND CASH EQUIVALENTS, NOVEMBER 30</b>	<u><u>\$ 5,906,624</u></u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)  
NURSING HOME FUND

For the Year Ended November 30, 2003

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RECONCILIATION OF OPERATING INCOME	
TO NET CASH FLOWS FROM	
OPERATING ACTIVITIES	
Operating income	\$ 410,188
Adjustments to reconcile operating income to	
net cash from operating activities	
Depreciation	632,233
Receipt of miscellaneous income	5,503
Effects of changes in operating assets and liabilities	
Accounts receivable	227,817
Prepaid expenses	(51,217)
Inventory	(1,039)
Due from other funds	36,530
Accounts payable	259,878
Accrued payroll	33,138
Claims payable	(36,687)
Compensated absences payable	46,928
	<u>1,563,272</u>
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 1,563,272</u>
NONCASH TRANSACTIONS	
Contributions of fixed assets	<u>\$ 30,520</u>
TOTAL NONCASH TRANSACTIONS	<u>\$ 30,520</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING REVENUES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>CHARGES FOR SERVICES</b>			
Net patient service revenue			
Patient care	\$ 3,197,500	\$ 3,197,500	\$ 3,265,602
State aid - patient care	3,974,500	3,974,500	4,216,766
Contributions from townships	225,000	225,000	224,560
Medicare	1,883,000	1,883,000	1,778,548
Total net patient service revenue	<u>9,280,000</u>	<u>9,280,000</u>	<u>9,485,476</u>
Other revenue			
Employee meals	3,000	3,000	5,460
<b>TOTAL CHARGES FOR SERVICES</b>	<u><u>\$ 9,283,000</u></u>	<u><u>\$ 9,283,000</u></u>	<u><u>\$ 9,490,936</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
NURSING HOME FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>ADMINISTRATION</b>			
Personal services			
Salaries	\$ 159,600	\$ 159,600	\$ 162,723
Overtime	13,000	13,000	17,739
Shift differential	200	200	208
Supervisory differential	100	100	51
Weekend pay	600	600	537
Premium holiday	500	500	327
Health benefits	165,200	165,200	12,021
Life insurance	810	810	682
Medical insurance	-	-	198,000
FICA	24,850	24,850	14,707
IMRF	28,600	28,600	10,449
Unemployment tax	900	900	710
Uniform allowance	13,300	13,300	14,950
Drug testing	6,200	6,200	-
Total personal services	413,860	413,860	433,104
Commodities and services			
Travel	10,000	10,000	3,251
Schools of instruction	12,500	12,500	5,677
Mileage - employee	1,700	1,700	1,998
Public notices	26,000	26,000	36,352
Memberships	13,400	13,400	14,845
Community relations	4,100	4,100	2,917
Maintenance - equipment	9,000	9,000	8,996
Maintenance - software	500	500	-
Postage	6,300	6,300	6,021
In-house copies	2,900	2,900	1,962
Telephone	32,000	32,000	23,307
Rental of equipment	10,400	10,400	8,922
Professional services	115,000	115,000	102,511
Chargeback	62,000	62,000	62,000
Data processing	100	100	-
Insurance premiums	15,000	15,000	15,117
Liability premiums	20,000	20,000	15,000
Judgments and claims	5,000	5,000	-
Worker's compensation - medical	35,000	35,000	24,767
Worker's compensation - salary reimbursements	9,500	9,500	3,231
Worker's compensation - settlements	10,000	10,000	-
State provider fee	106,200	106,200	106,215
Medical expense	5,000	5,000	3,852
Other commodities and services	16,900	16,900	13,460
Total commodities and services	528,500	528,500	460,401

(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 November 30, 2003

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 17,000	\$ 17,000	\$ 15,529
Periodicals and subscriptions	5,600	5,600	4,761
Total supplies and materials	22,600	22,600	20,290
Total administration	\$ 964,960	\$ 964,960	\$ 913,795
OPERATIONS			
Rehabilitation			
Personal services			
Salaries	\$ 169,200	\$ 169,200	\$ 195,539
Overtime	20,000	20,000	691
Shift differential	1,300	1,300	54
Supervisory differential	100	100	-
Extra duty pay	5,600	5,600	6,030
Weekend pay	400	400	8
Premium holiday	500	500	164
FICA	16,500	16,500	17,083
IMRF	13,000	13,000	13,338
Health insurance	17,500	17,500	17,037
Life insurance	890	890	686
Unemployment	550	550	582
Total personal services	245,540	245,540	251,212
Commodities and services			
Professional services	272,000	272,000	378,039
Supplies and materials			
Supplies	2,400	2,400	3,318
Total rehabilitation	\$ 519,940	\$ 519,940	\$ 632,569
Social services			
Personal services			
Salaries	\$ 113,900	\$ 113,900	\$ 121,247
Premium holiday	-	-	150
FICA	9,100	9,100	9,052
IMRF	7,100	7,100	7,100
Health insurance	15,700	15,700	14,461
Life insurance	575	575	444
Unemployment	350	350	382
Supervisory differential	300	300	113
Total personal services	147,025	147,025	152,949

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
Social services (Continued)			
Commodities and services			
Professional services	\$ 3,600	\$ 3,600	\$ 3,710
Community relations	7,000	7,000	979
Outings	1,500	1,500	1,032
Total commodities and services	12,100	12,100	5,721
Supplies and materials			
Supplies	1,000	1,000	129
Total social services	\$ 160,125	\$ 160,125	\$ 158,799
Patient activities			
Personal services			
Salaries	\$ 139,700	\$ 139,700	\$ 137,605
Overtime	-	-	-
Shift differential	200	200	156
Supervisory differential	100	100	58
Weekend pay	500	500	435
Premium holiday	300	300	296
FICA	9,600	9,600	9,815
IMRF	7,100	7,100	7,058
Health insurance	23,000	23,000	21,730
Life insurance	725	725	588
Unemployment	600	600	727
Total personal services	181,825	181,825	178,468
Commodities and services			
Professional services	3,000	3,000	3,060
Outings	700	700	570
Total commodities and services	3,700	3,700	3,630
Supplies and materials			
Supplies	3,600	3,600	2,754
Total patient activities	\$ 189,125	\$ 189,125	\$ 184,852
Dietary			
Personal services			
Salaries	\$ 429,300	\$ 429,300	\$ 417,819
Overtime	4,000	4,000	12,746
Shift differential	7,400	7,400	7,936

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
Dietary (Continued)			
Personal services (Continued)			
Supervisory differential	\$ 100	\$ 100	\$ 1,041
Weekend pay	6,200	6,200	5,450
Premium holiday	3,500	3,500	3,562
FICA	32,000	32,000	32,640
IMRF	22,000	22,000	22,226
Health insurance	60,000	60,000	55,352
Life insurance	2,400	2,400	1,930
Unemployment	2,000	2,000	2,451
Total personal services	568,900	568,900	563,153
Commodities and supplies			
Professional services	18,900	18,900	18,105
Supplies and materials			
Supplies	26,000	26,000	22,881
Chemicals	17,000	17,000	19,555
Groceries	365,400	365,400	368,869
Supplements	28,000	28,000	33,370
Total supplies and materials	436,400	436,400	444,675
Total dietary	\$ 1,024,200	\$ 1,024,200	\$ 1,025,933
Nursing			
Personal services			
Salaries	\$ 2,771,300	\$ 2,771,300	\$ 2,889,216
Overtime	105,000	105,000	124,530
Worker's compensation	6,200	6,200	3,481
Shift differential	104,000	104,000	113,901
Supervisory differential	7,200	7,200	9,012
Extra duty pay	38,000	38,000	30,735
Weekend pay	25,800	25,800	27,814
Recruitment	16,000	16,000	24,865
Paid hours off contingency	-	-	-
Premium holiday	27,500	27,500	25,669
FICA	224,500	224,500	235,107
IMRF	170,600	170,600	176,769
Health insurance	360,000	360,000	335,812
Life insurance	9,000	9,000	9,628
Unemployment	9,000	9,000	11,010
Deferred compensation	2,000	2,000	1,800
Total personal services	3,876,100	3,876,100	4,019,349

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATIONS (Continued)</b>			
<b>Nursing (Continued)</b>			
Commodities and supplies			
Nurses registry service	\$ 200,000	\$ 200,000	\$ 77,266
Rental of equipment	19,000	19,000	20,378
Professional services	22,000	22,000	22,724
Drugs	90,000	90,000	120,737
Total commodities and supplies	331,000	331,000	241,105
Supplies and materials			
Supplies	203,800	203,800	257,361
Total nursing	\$ 4,410,900	\$ 4,410,900	\$ 4,517,815
<b>Environmental services</b>			
<b>Personal services</b>			
Salaries	\$ 269,900	\$ 269,900	\$ 260,934
Overtime	1,100	1,100	383
Shift differential	100	100	52
Supervisory differential	100	100	70
Weekend pay	3,000	3,000	2,442
Premium holiday	1,700	1,700	1,855
FICA	18,800	18,800	18,914
IMRF	14,500	14,500	14,320
Health insurance	61,000	61,000	55,877
Life insurance	1,000	1,000	1,682
Unemployment	300	300	1,225
Total personal services	371,500	371,500	357,754
Commodities and supplies			
Commercial services	122,000	122,000	111,291
Supplies and materials			
Supplies	40,200	40,200	37,076
Linens	20,000	20,000	15,160
Total supplies and materials	60,200	60,200	52,236
Total environmental services	\$ 553,700	\$ 553,700	\$ 521,281
<b>Maintenance</b>			
<b>Personal services</b>			
Salaries	\$ 59,700	\$ 59,700	\$ 63,161
Overtime	10,000	10,000	7,818

(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 November 30, 2003

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Maintenance (Continued)			
Personal services (Continued)			
On call	\$ 7,300	\$ 7,300	\$ 7,144
Shift differential	100	100	28
Weekend pay	100	100	31
Premium holiday	100	100	227
FICA	5,550	5,550	5,863
IMRF	4,500	4,500	4,316
Health insurance	8,300	8,300	8,405
Life insurance	300	300	242
Unemployment	300	300	204
Total personal services	<u>96,250</u>	<u>96,250</u>	<u>97,439</u>
Commodities and services			
Maintenance - vehicles	2,500	2,500	809
Maintenance - building	25,000	25,000	19,374
Maintenance - equipment	17,000	17,000	31,775
Rental of equipment	800	800	120
Utilities	240,500	240,500	274,566
Commercial services	16,000	16,000	18,668
Total commodities and services	<u>301,800</u>	<u>301,800</u>	<u>345,312</u>
Supplies and materials			
Fuels and lubricants	1,000	1,000	1,144
Parts and materials	22,000	22,000	37,267
Total supplies and materials	<u>23,000</u>	<u>23,000</u>	<u>38,411</u>
Total maintenance	<u>\$ 421,050</u>	<u>\$ 421,050</u>	<u>\$ 481,162</u>
Capital improvements	<u>\$ 458,600</u>	<u>\$ 458,600</u>	<u>\$ 52,656</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FIXED ASSETS AND DEPRECIATION  
NURSING HOME FUND

For the Year Ended November 30, 2003

	Assets			
	Balances		Retirements	Balances
	December 1	Additions		November 30
Buildings	\$ 12,176,529	\$ -	\$ -	\$ 12,176,529
Improvements	164,122	7,167	-	171,289
Furniture and fixtures	785,123	10,734	-	795,857
Equipment	619,485	21,203	4,650	636,038
Construction in progress	-	55,170	-	55,170
	<u>\$ 13,745,259</u>	<u>\$ 94,274</u>	<u>\$ 4,650</u>	<u>\$ 13,834,883</u>

	Accumulated Depreciation			
	Balances		Retirements	Balances
	December 1	Additions		November 30
Buildings	\$ 1,304,362	\$ 485,184	\$ -	\$ 1,789,546
Improvements	18,521	10,647	-	29,168
Furniture and fixtures	241,245	71,853	-	313,098
Equipment	397,747	64,548	4,650	457,645
	<u>\$ 1,961,875</u>	<u>\$ 632,232</u>	<u>\$ 4,650</u>	<u>\$ 2,589,457</u>

	Net Asset Value
Buildings	\$ 10,386,983
Improvements	142,121
Furniture and fixtures	482,759
Equipment	178,393
Construction in progress	55,170
	<u>\$ 11,245,426</u>

(See independent auditor's report.)



## **INTERNAL SERVICE FUNDS**

- **Central Plant 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.**
- **Medical Insurance Fund - to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.**
- **Tort and Liability Insurance Fund - to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.**

DEKALB COUNTY, ILLINOIS  
 COMBINING STATEMENT OF NET ASSETS  
 INTERNAL SERVICE FUNDS

November 30, 2003

	Central Plant	Medical Insurance	Tort and Liability Insurance	Totals
<b>CURRENT ASSETS</b>				
Cash and investments	\$ 703,106	\$ 425,177	\$ 2,288,393	\$ 3,416,676
Receivables				
Property taxes	-	-	450,000	450,000
Accounts	33,074	368,653	2,131	403,858
Accrued interest	-	-	2,195	2,195
Prepaid items	12,007	-	-	12,007
Total current assets	<u>748,187</u>	<u>793,830</u>	<u>2,742,719</u>	<u>4,284,736</u>
<b>FIXED ASSETS</b>				
Cost	99,695	-	-	99,695
Less accumulated depreciation	68,909	-	-	68,909
Net fixed assets	<u>30,786</u>	<u>-</u>	<u>-</u>	<u>30,786</u>
Total assets	<u>778,973</u>	<u>793,830</u>	<u>2,742,719</u>	<u>4,315,522</u>
<b>CURRENT LIABILITIES</b>				
Accounts payable	83,383	7,768	9,121	100,272
Accrued payroll	10,941	-	-	10,941
Claims payable	-	-	65,891	65,891
Flexible benefits payable	-	12,051	-	12,051
Deferred property taxes	-	-	450,000	450,000
Deferred revenue	-	172,360	-	172,360
Due to other funds	-	368,000	-	368,000
Compensated absences payable	4,294	-	-	4,294
Total current liabilities	<u>98,618</u>	<u>560,179</u>	<u>525,012</u>	<u>1,183,809</u>
<b>NONCURRENT LIABILITIES</b>				
Compensated absences payable	17,177	-	-	17,177
Total liabilities	<u>115,795</u>	<u>560,179</u>	<u>525,012</u>	<u>1,200,986</u>
<b>NET ASSETS</b>				
Unrestricted	663,178	233,651	2,217,707	3,114,536
TOTAL NET ASSETS	<u>\$ 663,178</u>	<u>\$ 233,651</u>	<u>\$ 2,217,707</u>	<u>\$ 3,114,536</u>

(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 November 30, 2003

	Central Plant	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES				
Charges for services	\$ 1,087,549	\$ 3,172,702	\$ 51,948	\$ 4,312,199
OPERATING EXPENSES				
Operations				
Personal services	412,905	-	-	412,905
Capital improvements	2,945	-	-	2,945
Commodities and services	645,671	2,877,893	238,911	3,762,475
Supplies and materials	44,488	-	-	44,488
Depreciation	8,546	-	-	8,546
Total operating expenses	1,114,555	2,877,893	238,911	4,231,359
OPERATING INCOME (LOSS)	(27,006)	294,809	(186,963)	80,840
NONOPERATING REVENUES (EXPENSES)				
Property taxes	-	-	430,918	430,918
Investment income	-	3,268	39,629	42,897
Other income	-	6,913	-	6,913
Total nonoperating revenues (expenses)	-	10,181	470,547	480,728
NET INCOME (LOSS) BEFORE TRANSFERS	(27,006)	304,990	283,584	561,568
TRANSFERS IN (OUT)	-	837,000	-	837,000
CHANGE IN NET ASSETS	(27,006)	1,141,990	283,584	1,398,568
NET ASSETS (DEFICIT), DECEMBER 1	690,184	(908,339)	1,934,123	1,715,968
NET ASSETS, NOVEMBER 30	\$ 663,178	\$ 233,651	\$ 2,217,707	\$ 3,114,536

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2003

	Central Plant	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from quasi-external transactions	\$ 1,128,103	\$ 3,044,895	\$ 53,114	\$ 4,226,112
Payments to suppliers	(673,672)	(3,633,665)	(178,141)	(4,485,478)
Payments to employees	(408,380)	-	-	(408,380)
Net cash from operating activities	46,051	(588,770)	(125,027)	(667,746)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Receipt of general property taxes	-	-	430,918	430,918
Receipt of miscellaneous income	-	6,913	-	6,913
Transfers in (out)	-	837,000	-	837,000
Net cash from noncapital financing activities	-	843,913	430,918	1,274,831
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Payments for capital acquisition	(11,050)	-	-	(11,050)
Net cash from capital and related financing activities	(11,050)	-	-	(11,050)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Interest income	-	3,268	41,553	44,821
Net cash from investing activities	-	3,268	41,553	44,821
NET INCREASE IN CASH AND CASH EQUIVALENTS	35,001	258,411	347,444	640,856
CASH AND CASH EQUIVALENTS, DECEMBER 1	668,105	166,766	1,940,949	2,775,820
CASH AND CASH EQUIVALENTS, NOVEMBER 30	\$ 703,106	\$ 425,177	\$ 2,288,393	\$ 3,416,676

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS (Continued)  
INTERNAL SERVICE FUNDS

For the Year Ended November 30, 2003

	Central Plant	Medical Insurance	Tort and Liability Insurance	Totals
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES				
Operating income (loss)	\$ (27,006)	\$ 294,809	\$ (186,963)	\$ 80,840
Adjustments to reconcile operating income (loss) to net cash from operating activities				
Depreciation	8,546	-	-	8,546
Effects of changes in operating assets and liabilities				
Accounts receivable	41,730	(353,492)	1,166	(310,596)
Prepaid expenses	(4,690)	225,685	-	220,995
Due from other funds	3,514	-	-	3,514
Accounts payable	19,432	(23,174)	4,621	879
Accrued payroll	3,151	-	-	3,151
Flexible benefits payable	-	(4,907)	56,149	51,242
Due to other funds	-	(407,212)	-	(407,212)
Claims payable	-	(492,839)	-	(492,839)
Deferred revenue	-	172,360	-	172,360
Compensated absences payable	1,374	-	-	1,374
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 46,051</u>	<u>\$ (588,770)</u>	<u>\$ (125,027)</u>	<u>\$ (667,746)</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
CENTRAL PLANT FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Copy service	\$ 1,400	\$ 1,400	\$ 1,200
Sale of stock paper	9,000	9,000	10,303
In-house copies	19,000	19,000	25,739
In-house printing	32,000	32,000	37,307
Other charges for services	1,013,000	1,013,000	1,013,000
	<hr/>		
Total operating revenues	1,074,400	1,074,400	1,087,549
	<hr/>		
<b>OPERATING EXPENSES</b>			
Personal services	427,000	427,000	412,905
Capital improvements	17,500	17,500	2,945
Commodities and services	599,300	669,300	645,671
Supplies and materials	37,600	37,600	44,488
Depreciation	-	-	8,546
	<hr/>		
Total operating expenses	1,081,400	1,151,400	1,114,555
	<hr/>		
CHANGE IN NET ASSETS	\$ (7,000)	\$ (77,000)	(27,006)
	<hr/>		
NET ASSETS, DECEMBER 1			690,184
	<hr/>		
NET ASSETS, NOVEMBER 30			\$ 663,178
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
CENTRAL PLANT FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>PERSONAL SERVICES</b>			
Salaries	\$ 273,000	\$ 273,000	\$ 277,684
Seasonal	10,000	10,000	11,084
Part-time	3,000	3,000	-
Overtime	15,000	15,000	14,501
On call	5,000	5,000	4,410
Longevity pay	4,000	4,000	3,360
Paid-hours-off contingency	3,000	3,000	-
FICA	23,500	23,500	22,470
IMRF	18,000	18,000	16,913
Health benefits	58,000	58,000	44,568
Life insurance	11,000	11,000	1,058
Medical insurance	-	-	14,000
Unemployment tax	1,000	1,000	753
Deferred compensation	2,500	2,500	2,104
<b>Total personal services</b>	<b>427,000</b>	<b>427,000</b>	<b>412,905</b>
<b>CAPITAL IMPROVEMENTS</b>			
Office furniture and equipment	1,700	1,700	1,598
Specialized equipment	15,800	15,800	1,347
<b>Total capital improvements</b>	<b>17,500</b>	<b>17,500</b>	<b>2,945</b>
<b>COMMODITIES AND SERVICES</b>			
Travel	3,000	3,000	-
Mileage - employee	200	200	161
Training	-	-	1,758
Maintenance - vehicle	3,500	3,500	441
Maintenance - building	47,400	47,400	38,978
Maintenance - equipment	61,000	61,000	74,028
Memberships	400	400	172
Postage	600	600	298
Telephone	98,000	98,000	68,999
Utilities	185,000	220,000	226,906
Commercial services	142,000	177,000	180,765
Rental equipment	1,500	1,500	716
Leased equipment	56,700	56,700	52,449
<b>Total commodities and services</b>	<b>599,300</b>	<b>669,300</b>	<b>645,671</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL (Continued)  
CENTRAL PLANT FUND

For the Year Ended November 30, 2003

	Budget	Budget	Actual
<b>SUPPLIES AND MATERIALS</b>			
Supplies	\$ 1,900	\$ 1,900	\$ 1,002
Copy machine supplies	1,000	1,000	368
Printing supplies	1,500	1,500	1,797
Stock paper	29,500	29,500	38,364
Periodicals and subscriptions	300	300	165
Fuels and lubricants	1,800	1,800	1,236
Clothing	1,600	1,600	1,556
Total supplies and materials	37,600	37,600	44,488
<b>DEPRECIATION</b>			
	-	-	8,546
<b>TOTAL OPERATING EXPENSES</b>			
	\$ 1,081,400	\$ 1,151,400	\$ 1,114,555

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FIXED ASSETS AND DEPRECIATION  
CENTRAL PLANT FUND

For the Year Ended November 30, 2003

	Assets			
	Balances	Additions	Retirements	Balances
	December 1, Restated*			November 30
Office equipment	\$ 23,950	\$ -	\$ -	\$ 23,950
Maintenance equipment	40,737	11,050	-	51,787
Vehicles	23,958	-	-	23,958
	<u>\$ 88,645</u>	<u>\$ 11,050</u>	<u>\$ -</u>	<u>\$ 99,695</u>

	Accumulated Depreciation			
	Balances	Additions	Retirements	Balances
	December 1 Restated*			November 30
Office equipment	\$ 21,950	\$ 2,000	\$ -	\$ 23,950
Maintenance equipment	34,519	3,109	-	37,628
Vehicles	3,894	3,437	-	7,331
	<u>\$ 60,363</u>	<u>\$ 8,546</u>	<u>\$ -</u>	<u>\$ 68,909</u>

	Net Asset Value
Office equipment	\$ -
Maintenance equipment	14,159
Vehicles	16,627
	<u>\$ 30,786</u>

\* Beginning balances at December 1 were restated to reflect a change in capitalization threshold.

(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 November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employees	\$ 820,000	\$ 820,000	\$ 692,403
Contributions - non-employees	2,560,000	2,560,000	2,480,299
Total operating revenues	<u>3,380,000</u>	<u>3,380,000</u>	<u>3,172,702</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	3,384,000	3,384,000	2,877,893
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>3,385,000</u>	<u>3,385,000</u>	<u>2,877,893</u>
OPERATING INCOME (LOSS)	<u>(5,000)</u>	<u>(5,000)</u>	<u>294,809</u>
<b>NONOPERATING REVENUES</b>			
Investment income	5,000	5,000	3,268
Other income	-	-	6,913
Total nonoperating revenues	<u>5,000</u>	<u>5,000</u>	<u>10,181</u>
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<u>-</u>	<u>-</u>	<u>304,990</u>
TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>837,000</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>1,141,990</u>
NET ASSETS (DEFICIT), DECEMBER 1			<u>(908,339)</u>
NET ASSETS, NOVEMBER 30			<u>\$ 233,651</u>

(See independent auditor's report.)



DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
 MEDICAL INSURANCE FUND

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	15,000	15,000	6,000
Precertification and review	11,000	11,000	884
Insurance premiums	2,850,000	2,850,000	2,512,117
Claims administration	28,000	28,000	13,850
Medical claims	430,000	430,000	262,148
Dental claims	12,000	12,000	38,145
Vision claims	3,000	3,000	5,757
Employee assistance program	7,000	7,000	6,600
Health care purchasing group	6,000	6,000	5,846
Wellness program	20,000	20,000	19,101
Other commodities and services	1,000	1,000	7,445
	<u>3,384,000</u>	<u>3,384,000</u>	<u>2,877,893</u>
<b>SUPPLIES AND MATERIALS</b>			
Supplies	1,000	1,000	-
	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 3,385,000</u>	<u>\$ 3,385,000</u>	<u>\$ 2,877,893</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 Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing Home medical reimbursement	\$ 20,000	\$ 20,000	\$ 30,117
Settlement reimbursement	-	-	13,989
Miscellaneous	7,000	7,000	7,842
Total operating revenues	<u>27,000</u>	<u>27,000</u>	<u>51,948</u>
<b>OPERATING EXPENSES</b>			
Commodities and services	460,000	460,000	238,911
Supplies and materials	1,000	1,000	-
Total operating expenses	<u>461,000</u>	<u>461,000</u>	<u>238,911</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(434,000)</u>	<u>(434,000)</u>	<u>(186,963)</u>
<b>NONOPERATING REVENUES</b>			
Property taxes	405,000	405,000	430,918
Investment income	35,000	35,000	39,629
Total nonoperating revenues	<u>440,000</u>	<u>440,000</u>	<u>470,547</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	283,584
<b>NET ASSETS, DECEMBER 1</b>			<u>1,934,123</u>
<b>NET ASSETS, NOVEMBER 30</b>			<u>\$ 2,217,707</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	310
Professional services	75,000	75,000	24,173
Investigations	3,000	3,000	-
Insurance premiums	75,000	75,000	58,077
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	6,238
Judgment and claims	75,000	75,000	31,567
Claims administration	17,000	17,000	17,718
Worker's compensation claims	100,000	100,000	93,576
Worker's compensation salary reimbursements	25,000	25,000	7,252
Worker's compensation settlements	50,000	50,000	-
Court costs	1,000	1,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	10,000	10,000	-
Total commodities and services	460,000	460,000	238,911
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 461,000</b>	<b>\$ 461,000</b>	<b>\$ 238,911</b>

(See independent auditor's report.)



## **FIDUCIARY FUNDS**

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## 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 Clearing 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 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

November 30, 2003

	*Agency
<b>ASSETS</b>	
Cash and investments	\$ 3,777,308
Receivables	
Accounts	93,613
Accrued interest	396
<b>TOTAL ASSETS</b>	<b>\$ 3,871,317</b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Due to others	\$ 3,871,317
Total liabilities	3,871,317
<b>FUND BALANCES</b>	
None	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 3,871,317</b>

\*Aggregate - See pages 154 through 159.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the Year Ended November 30, 2003

	Totals			Balances November 30
	Balances December 1	Additions	Deductions	
<b>ASSETS</b>				
Cash and investments	\$ 3,639,437	\$ 129,729,172	\$ 129,591,301	\$ 3,777,308
Accounts receivable	96,370	-	2,757	93,613
Accrued interest receivable	-	396	-	396
<b>TOTAL ASSETS</b>	<b>\$ 3,735,807</b>	<b>\$ 129,729,568</b>	<b>\$ 129,594,058</b>	<b>\$ 3,871,317</b>
<b>LIABILITIES</b>				
Due to others	\$ 3,735,807	\$ 129,729,568	\$ 129,594,058	\$ 3,871,317
<b>TOTAL LIABILITIES</b>	<b>\$ 3,735,807</b>	<b>\$ 129,729,568</b>	<b>\$ 129,594,058</b>	<b>\$ 3,871,317</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Balances December 1	Additions	Deductions	Balances November 30
<b>County Collector</b>				
ASSETS				
Cash and investments	\$ 12,575	\$ 117,304,365	\$ 117,307,038	\$ 9,902
<b>TOTAL ASSETS</b>	<b>\$ 12,575</b>	<b>\$ 117,304,365</b>	<b>\$ 117,307,038</b>	<b>\$ 9,902</b>
LIABILITIES				
Due to others	\$ 12,575	\$ 117,304,365	\$ 117,307,038	\$ 9,902
<b>TOTAL LIABILITIES</b>	<b>\$ 12,575</b>	<b>\$ 117,304,365</b>	<b>\$ 117,307,038</b>	<b>\$ 9,902</b>
<b>Special Drainage</b>				
ASSETS				
Cash and investments	\$ 130,956	\$ 53,798	\$ 134,429	\$ 50,325
<b>TOTAL ASSETS</b>	<b>\$ 130,956</b>	<b>\$ 53,798</b>	<b>\$ 134,429</b>	<b>\$ 50,325</b>
LIABILITIES				
Due to others	\$ 130,956	\$ 53,798	\$ 134,429	\$ 50,325
<b>TOTAL LIABILITIES</b>	<b>\$ 130,956</b>	<b>\$ 53,798</b>	<b>\$ 134,429</b>	<b>\$ 50,325</b>
<b>Treasurer's Clearing</b>				
ASSETS				
Cash and investments	\$ 99,308	\$ 3,204,062	\$ 3,072,870	\$ 230,500
<b>TOTAL ASSETS</b>	<b>\$ 99,308</b>	<b>\$ 3,204,062</b>	<b>\$ 3,072,870</b>	<b>\$ 230,500</b>
LIABILITIES				
Due to others	\$ 99,308	\$ 3,204,062	\$ 3,072,870	\$ 230,500
<b>TOTAL LIABILITIES</b>	<b>\$ 99,308</b>	<b>\$ 3,204,062</b>	<b>\$ 3,072,870</b>	<b>\$ 230,500</b>

(This statement is continued on the following pages.)



DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Balances December 1	Additions	Deductions	Balances November 30
<b>Mobile Home Tax</b>				
ASSETS				
Cash and investments	\$ 2,292	\$ 150,357	\$ 152,602	\$ 47
<b>TOTAL ASSETS</b>	<b>\$ 2,292</b>	<b>\$ 150,357</b>	<b>\$ 152,602</b>	<b>\$ 47</b>
LIABILITIES				
Due to others	\$ 2,292	\$ 150,357	\$ 152,602	\$ 47
<b>TOTAL LIABILITIES</b>	<b>\$ 2,292</b>	<b>\$ 150,357</b>	<b>\$ 152,602</b>	<b>\$ 47</b>
<b>Tax Indemnity</b>				
ASSETS				
Cash and investments	\$ 267,100	\$ 14,282	\$ -	\$ 281,382
Accrued interest receivable	-	100	-	100
<b>TOTAL ASSETS</b>	<b>\$ 267,100</b>	<b>\$ 14,382</b>	<b>\$ -</b>	<b>\$ 281,482</b>
LIABILITIES				
Due to others	\$ 267,100	\$ 14,382	\$ -	\$ 281,482
<b>TOTAL LIABILITIES</b>	<b>\$ 267,100</b>	<b>\$ 14,382</b>	<b>\$ -</b>	<b>\$ 281,482</b>
<b>Tax Sale in Error</b>				
ASSETS				
Cash and investments	\$ 141,139	\$ 19,319	\$ -	\$ 160,458
Accrued interest receivable	-	56	-	56
<b>TOTAL ASSETS</b>	<b>\$ 141,139</b>	<b>\$ 19,375</b>	<b>\$ -</b>	<b>\$ 160,514</b>
LIABILITIES				
Due to others	\$ 141,139	\$ 19,375	\$ -	\$ 160,514
<b>TOTAL LIABILITIES</b>	<b>\$ 141,139</b>	<b>\$ 19,375</b>	<b>\$ -</b>	<b>\$ 160,514</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Balances December 1	Additions	Deductions	Balances November 30
<b>Circuit Clerk</b>				
ASSETS				
Cash and investments	\$ 2,186,758	\$ 4,871,294	\$ 5,170,662	\$ 1,887,390
<b>TOTAL ASSETS</b>	<b>\$ 2,186,758</b>	<b>\$ 4,871,294</b>	<b>\$ 5,170,662</b>	<b>\$ 1,887,390</b>
LIABILITIES				
Due to others	\$ 2,186,758	\$ 4,871,294	\$ 5,170,662	\$ 1,887,390
<b>TOTAL LIABILITIES</b>	<b>\$ 2,186,758</b>	<b>\$ 4,871,294</b>	<b>\$ 5,170,662</b>	<b>\$ 1,887,390</b>
<b>Township Bridges</b>				
ASSETS				
Cash and investments	\$ 80,195	\$ 293,722	\$ 73,960	\$ 299,957
<b>TOTAL ASSETS</b>	<b>\$ 80,195</b>	<b>\$ 293,722</b>	<b>\$ 73,960</b>	<b>\$ 299,957</b>
LIABILITIES				
Due to others	\$ 80,195	\$ 293,722	\$ 73,960	\$ 299,957
<b>TOTAL LIABILITIES</b>	<b>\$ 80,195</b>	<b>\$ 293,722</b>	<b>\$ 73,960</b>	<b>\$ 299,957</b>
<b>Township Motor Fuel Tax</b>				
ASSETS				
Cash and investments	\$ 435,529	\$ 1,129,477	\$ 1,124,832	\$ 440,174
Accounts receivable	96,370	-	2,757	93,613
Accrued interest receivable	-	240	-	240
<b>TOTAL ASSETS</b>	<b>\$ 531,899</b>	<b>\$ 1,129,717</b>	<b>\$ 1,127,589</b>	<b>\$ 534,027</b>
LIABILITIES				
Due to others	\$ 531,899	\$ 1,129,717	\$ 1,127,589	\$ 534,027
<b>TOTAL LIABILITIES</b>	<b>\$ 531,899</b>	<b>\$ 1,129,717</b>	<b>\$ 1,127,589</b>	<b>\$ 534,027</b>

(This statement is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Balances December 1	Additions	Deductions	Balances November 30
<b>Regional Superintendent of Schools</b>				
ASSETS				
Cash and investments	\$ 126,239	\$ 1,034,103	\$ 1,010,386	\$ 149,956
TOTAL ASSETS	\$ 126,239	\$ 1,034,103	\$ 1,010,386	\$ 149,956
LIABILITIES				
Due to others	\$ 126,239	\$ 1,034,103	\$ 1,010,386	\$ 149,956
TOTAL LIABILITIES	\$ 126,239	\$ 1,034,103	\$ 1,010,386	\$ 149,956
<b>Nursing Home Residents' Accounts</b>				
ASSETS				
Cash and investments	\$ 42,443	\$ 111,446	\$ 117,126	\$ 36,763
TOTAL ASSETS	\$ 42,443	\$ 111,446	\$ 117,126	\$ 36,763
LIABILITIES				
Due to others	\$ 42,443	\$ 111,446	\$ 117,126	\$ 36,763
TOTAL LIABILITIES	\$ 42,443	\$ 111,446	\$ 117,126	\$ 36,763
<b>Tax Sale Redemption Account</b>				
ASSETS				
Cash and investments	\$ 114,513	\$ 1,535,113	\$ 1,419,562	\$ 230,064
TOTAL ASSETS	\$ 114,513	\$ 1,535,113	\$ 1,419,562	\$ 230,064
LIABILITIES				
Due to others	\$ 114,513	\$ 1,535,113	\$ 1,419,562	\$ 230,064
TOTAL LIABILITIES	\$ 114,513	\$ 1,535,113	\$ 1,419,562	\$ 230,064

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended November 30, 2003

	Balances December 1	Additions	Deductions	Balances November 30
<b>Passport Account</b>				
ASSETS				
Cash and investments	\$ 390	\$ 7,834	\$ 7,834	\$ 390
TOTAL ASSETS	\$ 390	\$ 7,834	\$ 7,834	\$ 390
LIABILITIES				
Due to others	\$ 390	\$ 7,834	\$ 7,834	\$ 390
TOTAL LIABILITIES	\$ 390	\$ 7,834	\$ 7,834	\$ 390

(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

November 30, 2003

	Land	Improvement	Building	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
<b>FUNCTION AND ACTIVITY</b>										
<b>GENERAL GOVERNMENT</b>										
Administration	\$ 39,473	\$ -	\$ 1,619,767	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,659,240
Government Center	1,947,480	557,304	-	-	-	-	-	-	-	2,504,784
Maintenance Garage	56,980	21,812	92,626	-	-	-	-	-	-	171,418
County Farm	4,300	-	-	-	-	-	-	-	-	4,300
Legislative Center	-	-	2,887,699	-	-	-	-	-	-	2,887,699
County Board	-	-	-	16,596	84,351	-	-	-	-	100,947
Finance	-	-	-	-	84,351	-	-	-	-	84,351
Information Management Office	-	-	-	-	114,580	-	-	-	-	114,580
County Clerk and Recorder	-	-	-	-	394,853	-	-	-	-	394,853
Regional Superintendent of Schools	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-
Planning	-	-	-	17,636	-	-	-	-	-	17,636
Supervisor of assessments	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	215,762	-	-	-	-	215,762
<b>Total general government</b>	<b>2,048,233</b>	<b>579,116</b>	<b>4,600,092</b>	<b>34,232</b>	<b>893,897</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,155,570</b>
<b>PUBLIC SAFETY</b>										
Judiciary	40	102,761	3,416,901	-	-	-	-	-	-	3,519,702
Circuit Clerk	-	-	-	-	144,422	-	-	-	-	144,422
Jury commission	-	-	-	-	-	-	-	-	-	-
Sheriff	301,500	-	3,847,615	1,457,472	422,916	-	-	-	-	6,029,503
Miller Road Tower	6,000	-	-	-	-	-	-	-	-	6,000
States Attorney	-	-	-	-	84,351	-	-	-	-	84,351
ESDA	-	-	-	-	-	-	-	-	-	-
Coroner	-	-	-	24,376	10,072	-	-	-	-	34,448
Court services	-	-	-	32,992	99,582	-	-	-	-	132,574
Public Defender	-	-	-	-	-	-	-	-	-	-
<b>Total public safety</b>	<b>307,540</b>	<b>102,761</b>	<b>7,264,516</b>	<b>1,514,840</b>	<b>761,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,951,000</b>

	Land	Improvement	Building	Vehicles	Equipment	Bridges	Right of Ways	Roads	Storm Sewers	Totals
<b>HIGHWAYS AND STREETS</b>										
Highway	\$ 684	\$ -	\$ 2,417,485	\$ 1,365,077	\$ 1,469,291	\$ 7,413,567	\$ 1,253,912	\$ 21,047,010	\$ 320,044	\$ 35,287,070
Waterman Garage	109,330	-	-	-	-	-	-	-	-	109,330
<b>Total highways and streets</b>	<b>110,014</b>	<b>-</b>	<b>2,417,485</b>	<b>1,365,077</b>	<b>1,469,291</b>	<b>7,413,567</b>	<b>1,253,912</b>	<b>21,047,010</b>	<b>320,044</b>	<b>35,396,400</b>
<b>HEALTH AND WELFARE</b>										
Health	488,815	-	4,266,887	65,234	146,167	-	-	-	-	4,967,103
Voluntary Action Center	-	-	1,175,531	-	-	-	-	-	-	1,175,531
Garage	-	-	156,969	-	-	-	-	-	-	156,969
Storage	-	-	200,000	-	-	-	-	-	-	200,000
Mental health	80,000	-	883,863	-	-	-	-	-	-	963,863
Community services	-	-	-	-	-	-	-	-	-	-
<b>Total health and welfare</b>	<b>568,815</b>	<b>-</b>	<b>6,683,250</b>	<b>65,234</b>	<b>146,167</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,463,466</b>
<b>CULTURE AND RECREATION</b>										
Forest Preserve District	2,288,342	435,771	271,000	72,183	-	-	-	-	-	3,067,296
Joiner History Room	-	-	-	-	-	-	-	-	-	-
<b>Total culture and recreation</b>	<b>2,288,342</b>	<b>435,771</b>	<b>271,000</b>	<b>72,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,067,296</b>
<b>TOTAL</b>	<b>\$ 5,322,944</b>	<b>\$ 1,117,648</b>	<b>\$ 21,236,343</b>	<b>\$ 3,051,566</b>	<b>\$ 3,270,698</b>	<b>\$ 7,413,567</b>	<b>\$ 1,253,912</b>	<b>\$ 21,047,010</b>	<b>\$ 320,044</b>	<b>\$ 64,033,732</b>

(See independent auditor's report.)  
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DEKALB COUNTY, ILLINOIS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS

SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended November 30, 2003

FUNCTION AND ACTIVITY	Balances December 1	Restatement	Balances December 1 Restated	Additions and Transfers	Retirements and Transfers	Balances November 30
<b>GENERAL GOVERNMENT</b>						
Administration	\$ 7,304,591	\$ (181,426)	\$ 7,123,165	\$ 135,910	\$ 31,634	\$ 7,227,441
County Board	112,268	(13,901)	98,367	16,596	14,016	100,947
Finance	129,091	(44,740)	84,351	-	-	84,351
GIS and property tax	198,120	(83,540)	114,580	-	-	114,580
County Clerk and Recorder	595,861	(255,058)	340,803	54,050	-	394,853
Regional Superintendent of Schools	13,692	(13,692)	-	-	-	-
Treasurer	35,821	(35,821)	-	-	-	-
Planning	41,997	(24,361)	17,636	-	-	17,636
Supervisor of Assessments	82,163	(82,163)	-	-	-	-
Other	259,513	(90,388)	169,125	46,637	-	215,762
<b>Total general government</b>	<b>8,773,117</b>	<b>(825,090)</b>	<b>7,948,027</b>	<b>253,193</b>	<b>45,650</b>	<b>8,155,570</b>
<b>PUBLIC SAFETY</b>						
Judiciary	3,078,652	(155,138)	2,923,514	596,188	-	3,519,702
Circuit Clerk	223,401	(78,979)	144,422	-	-	144,422
Jury commission	6,650	(6,650)	-	-	-	-
Sheriff	6,204,561	(519,550)	5,685,011	350,492	-	6,035,503
States Attorney	112,391	(28,040)	84,351	-	-	84,351
Civil defense	41,637	(41,637)	-	-	-	-
Coroner	42,696	(8,248)	34,448	-	-	34,448
Court services	148,983	(16,409)	132,574	-	-	132,574
Public Defender	19,164	(19,164)	-	-	-	-
<b>Total public safety</b>	<b>9,878,135</b>	<b>(873,815)</b>	<b>9,004,320</b>	<b>946,680</b>	<b>-</b>	<b>9,951,000</b>
<b>HIGHWAYS AND STREETS</b>						
Highway	5,605,095	24,128,768	29,733,863	5,756,768	94,231	35,396,400
<b>HEALTH AND WELFARE</b>						
Health	6,589,713	(131,860)	6,457,853	41,750	-	6,499,603
Mental health	994,384	(30,521)	963,863	-	-	963,863
Community services	5,434	(5,434)	-	-	-	-
<b>Total health and welfare</b>	<b>7,589,531</b>	<b>(167,815)</b>	<b>7,421,716</b>	<b>41,750</b>	<b>-</b>	<b>7,463,466</b>
<b>CULTURE AND RECREATION</b>						
Forest Preserve District	3,543,072	(475,776)	3,067,296	-	-	3,067,296
Joiner History Room	9,008	(9,008)	-	-	-	-
<b>Total culture and recreation</b>	<b>3,552,080</b>	<b>(484,784)</b>	<b>3,067,296</b>	<b>-</b>	<b>-</b>	<b>3,067,296</b>
<b>TOTAL</b>	<b>\$ 35,397,958</b>	<b>\$ 21,777,264</b>	<b>\$ 57,175,222</b>	<b>\$ 6,998,391</b>	<b>\$ 139,881</b>	<b>\$ 64,033,732</b>

(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

November 30, 2003

	Compensated Absences	General Obligation Bonds Series 2002	Series 1997 Public Building Commission Lease Revenue Bonds	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE RETIREMENT OF GENERAL LONG-TERM DEBT				
Amount available for debt service	\$ -	\$ 340,000	\$ 2,371,250	\$ 2,711,250
Amount to be provided for retirement of general long-term debt	1,357,451	-	-	1,357,451
	<u>\$ 1,357,451</u>	<u>\$ 340,000</u>	<u>\$ 2,371,250</u>	<u>\$ 4,068,701</u>
GENERAL LONG-TERM DEBT				
Compensated absences payable	\$ 1,357,451	\$ -	\$ -	\$ 1,357,451
General obligation bonds payable	-	340,000	-	340,000
Revenue bonds payable	-	-	2,371,250	2,371,250
	<u>\$ 1,357,451</u>	<u>\$ 340,000</u>	<u>\$ 2,371,250</u>	<u>\$ 4,068,701</u>

(See independent auditor's report.)



## **SUPPLEMENTAL DATA**

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS

November 30, 2003

Fund	Cash on Hand	Deposits	Investments	Totals
<b>GENERAL</b>				
General	\$ 7,045	\$ 1,482,937	\$ -	\$ 1,489,982
<b>SPECIAL REVENUE</b>				
Retirement	-	1,898,277	-	1,898,277
Public Building Maintenance	-	831,529	188,538	1,020,067
Public Building Administration	-	112,708	-	112,708
Micrographics	-	183,987	-	183,987
Tax Sale Automation	-	35,646	-	35,646
GIS and Tax System	-	427,136	-	427,136
History Room	-	1,019	-	1,019
Child Support	-	1,086	-	1,086
Law Library	-	111,673	-	111,673
Court Automation	-	110,614	-	110,614
Drug Program	-	9,377	-	9,377
Documentation Storage	-	317,519	-	317,519
Court Security	-	131,242	-	131,242
Probation	-	380,934	-	380,934
Sheriff's Special Projects	-	40,180	-	40,180
Highway	200	2,104,990	-	2,105,190
Engineering	-	250,363	-	250,363
Aid to Bridges	-	1,091,875	-	1,091,875
County Motor Fuel Tax	-	993,620	-	993,620
Federal Highway Matching Tax	-	710,831	-	710,831
Health	-	2,346,631	-	2,346,631
Mental Health	100	1,488,647	-	1,488,747
Financial Aid	-	3,154	-	3,154
Community Services	-	68,112	-	68,112
Senior Services	-	256,548	-	256,548
Solid Waste Program	-	28,410	-	28,410
Forest Preserve District	-	456,567	-	456,567
<b>Total Special Revenue</b>	<b>300</b>	<b>14,392,675</b>	<b>188,538</b>	<b>14,581,513</b>
<b>DEBT SERVICE</b>				
Debt Service	-	1,458,977	506,850	1,965,827

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF CASH AND INVESTMENTS (Continued)

November 30, 2003

Fund	Cash on Hand	Deposits	Investments	Totals
<b>CAPITAL PROJECTS</b>				
Capital Improvements Reserve	\$ -	\$ 525,482	\$ -	\$ 525,482
Special Projects	-	1,258,782	-	1,258,782
County Farm	-	1,519,513	-	1,519,513
Bond Proceeds	-	277,783	-	277,783
Legislative Center	-	42,143	-	42,143
Opportunity	-	712,964	-	712,964
Total Capital Projects	-	4,336,667	-	4,336,667
<b>ENTERPRISE</b>				
Nursing Home	-	5,341,010	565,614	5,906,624
<b>INTERNAL SERVICES</b>				
Central Plant	-	703,106	-	703,106
Medical Insurance	-	425,177	-	425,177
Tort and Liability	-	2,288,393	-	2,288,393
Total Internal Services	-	3,416,676	-	3,416,676
<b>TRUST AND AGENCY</b>				
Working Cash	-	200,000	-	200,000
County Collector	-	9,902	-	9,902
Special Drainage	-	50,325	-	50,325
Treasurer's Clearing	-	230,500	-	230,500
Mobile Home Tax	-	47	-	47
Tax Indemnity	-	281,382	-	281,382
Tax Sale in Error	-	160,458	-	160,458
Circuit Clerk	-	1,887,390	-	1,887,390
Township Bridges	-	299,957	-	299,957
Township Motor Fuel Tax	-	440,174	-	440,174
Regional Superintendent of Schools	-	149,956	-	149,956
Nursing Home Residents' Accounts	-	36,763	-	36,763
Tax Redemption Account	-	230,064	-	230,064
Passport Account	-	390	-	390
Total Trust and Agency	-	3,977,308	-	3,977,308
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 7,345</b>	<b>\$ 34,406,250</b>	<b>\$ 1,261,002</b>	<b>\$ 35,674,597</b>

(See independent auditor's report.)



## **STATISTICAL SECTION**

DEKALB COUNTY, ILLINOIS

GOVERNMENT-WIDE REVENUES

For the Year Ended November 30, 2003

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PROGRAM REVENUES

Charges for services	\$ 17,445,441
Operating grants	5,878,431
Capital grants	158,351

GENERAL REVENUES

Taxes	17,776,431
Investment income	498,856
Miscellaneous	327,007
Gain (loss) on sale of capital assets	691,369
Contributions	<u>3,548,805</u>

TOTAL REVENUES - PRIMARY GOVERNMENT \$ 46,324,691

NOTE: The County implemented GASB S-34 for the fiscal year ended November 30, 2003.

Data Source  
County Records



DEKALB COUNTY, ILLINOIS

GOVERNMENT-WIDE EXPENSES

For the Year Ended November 30, 2003

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GOVERNMENTAL ACTIVITIES	
General government	\$ 6,283,868
Public safety	11,079,869
Highways and streets	3,669,841
Health and welfare	6,841,230
Culture and recreation	510,481
Interest	<u>200,640</u>
Total governmental activities	<u>28,585,929</u>
BUSINESS-TYPE ACTIVITIES	
Nursing Home	<u>9,473,201</u>
Total business-type activities	<u>9,473,201</u>
TOTAL EXPENSES - PRIMARY GOVERNMENT	<u><u>\$ 38,059,130</u></u>

NOTE: The County implemented GASB S-34 for the fiscal year ended November 30, 2003.

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

GENERAL GOVERNMENTAL REVENUES BY SOURCE

Last Ten Fiscal Years

Fiscal Year	Taxes	Licenses and Permits	Intergovernmental	Charges for Services	Fines and Forfeits	Investment Income	Miscellaneous	Totals
1994	\$ 9,960,895	\$ 281,253	\$ 3,558,377	\$ 2,076,935	\$ 198,940	\$ 312,154	\$ 151,022	\$ 16,539,576
1995	10,375,628	331,996	4,116,208	2,296,730	314,745	570,452	124,781	18,130,540
1996	11,161,706	387,011	4,612,603	2,422,885	403,484	649,452	242,382	19,879,523
1997	11,922,455	353,520	4,455,970	2,499,029	467,722	813,557	171,341	20,683,594
1998	13,324,564	395,087	4,256,293	3,605,543	519,019	888,481	342,448	23,331,435
1999	14,134,523	396,015	5,405,444	3,848,993	753,987	995,945	232,006	25,766,913
2000	14,829,573	504,784	5,639,546	4,129,533	886,297	1,093,549	340,970	27,424,252
2001	15,496,486	443,257	5,962,167	4,339,755	912,072	995,230	329,039	28,478,006
2002	16,476,504	447,825	7,039,549	4,322,666	861,526	451,288	521,822	30,121,180
2003	16,472,991	465,380	6,443,968	5,404,639	944,644	369,081	950,828	31,051,531

Note: Includes General, Special Revenue and Debt Service Funds

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Highways and Streets	Health and Welfare	Culture and Recreation	Debt Service	Totals
1994	\$ 4,201,239	\$ 4,720,478	\$ 3,078,461	\$ 2,973,519	\$ 401,349	\$ -	\$ 15,375,046
1995	4,462,802	4,881,383	2,980,986	3,263,213	313,699	-	15,902,083
1996	4,925,216	5,857,199	5,238,107	3,522,309	420,407	162,053	20,125,291
1997	4,965,645	5,838,231	3,727,579	3,772,241	421,363	390,958	19,116,017
1998	6,481,009	6,181,405	3,132,849	3,938,659	367,312	459,008	20,560,242
1999	6,537,706	6,646,539	4,429,253	4,205,775	499,076	474,077	22,792,426
2000	7,293,227	7,151,250	3,561,434	4,776,220	365,326	478,517	23,625,974
2001	7,257,768	8,018,496	4,983,398	5,399,337	442,274	492,155	26,593,428
2002	5,771,257	10,158,400	4,965,649	6,483,056	1,665,078	505,425	29,548,865
2003	6,019,936	11,215,976	4,382,208	6,861,620	445,216	581,072	29,506,028

Note: Includes General, Special Revenue and Debt Service Funds

Data Source  
County Records

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES, LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	DeKalb County				DeKalb County Forest Preserve District				Totals			
	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected	Rates per \$100	Total Tax Levy	Collections	Percent of Levy Collected
1993	0.8366	\$ 6,948,250	\$ 6,939,736	99.88%	0.0292	\$ 242,500	\$ 242,543	100.02%	0.8658	\$ 7,190,750	\$ 7,182,279	99.88%
1994	0.8227	7,360,200	7,358,593	99.98%	0.0284	254,000	254,781	100.31%	0.8511	7,614,200	7,613,374	99.99%
1995	0.8212	7,838,000	7,822,230	99.80%	0.0280	266,600	266,761	100.06%	0.8492	8,104,600	8,088,991	99.81%
1996	0.8162	8,257,059	8,245,579	99.86%	0.0279	281,938	281,548	99.86%	0.8441	8,538,997	8,527,127	99.86%
1997	0.8345	8,935,000	8,943,001	100.09%	0.0276	293,200	295,462	100.77%	0.8621	9,228,200	9,238,463	100.11%
1998	0.8343	9,440,000	9,458,225	100.19%	0.0274	307,500	310,626	101.02%	0.8617	9,747,500	9,768,851	100.22%
1999	0.8520	10,106,883	10,080,120	99.74%	0.0270	320,100	322,674	100.80%	0.8790	10,426,983	10,402,794	99.77%
2000	0.8531	10,662,543	10,655,966	99.94%	0.0274	342,461	342,246	99.94%	0.8805	11,005,004	10,998,212	99.94%
2001	0.8672	11,386,196	11,368,148	99.84%	0.0278	364,632	364,188	99.88%	0.8950	11,750,828	11,732,336	99.84%
2002	0.8669	11,922,918	11,945,734	100.19%	0.0277	380,719	381,550	100.22%	0.8945	12,303,637	12,327,284	100.19%

Data Source  
County Clerk's Records and Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Tax Assessment Year	Tax Collection Year	Real Property		Ratio of Total Assessed Value to Total Estimated Actual Value	Equalization Factor
		Equalized Assessed Value	Estimated Actual Value		
1993	1994	\$ 831,026,613	\$ 2,493,079,839	33.33	1.0000
1994	1995	895,337,685	2,686,013,055	33.33	1.0000
1995	1996	954,991,517	2,864,974,551	33.33	1.0000
1996	1997	1,010,532,207	3,031,596,621	33.33	1.0000
1997	1998	1,069,488,971	3,208,466,913	33.33	1.0000
1998	1999	1,133,173,030	3,399,519,090	33.33	1.0000
1999	2000	1,186,265,246	3,558,795,738	33.33	1.0000
2000	2001	1,249,858,572	3,749,575,716	33.33	1.0000
2001	2002	1,313,044,436	3,939,133,308	33.33	1.0000
2002	2003	1,375,430,314	4,126,290,942	33.33	1.0000

Data Source  
County Clerk's Records

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
<b>TAX RATES</b>										
DeKalb County	0.8366	0.8227	0.8212	0.8171	0.8345	0.8343	0.8520	0.8531	0.8672	0.8669
DeKalb County Forest Preserve District	0.0292	0.0284	0.0280	0.0279	0.0276	0.0274	0.0270	0.0274	0.0278	0.0277
	0.8658	0.8511	0.8492	0.8450	0.8621	0.8617	0.8790	0.8805	0.8950	0.8946
Townships	14.1504	13.6574	13.5628	13.7798	13.8159	13.5826	13.0101	13.6995	13.7830	12.7981
Cities and Villages	12.2189	11.5487	11.3915	11.6152	13.0185	11.9476	12.7732	12.5619	12.4969	12.8630
Fire Protection Districts	5.0790	4.8731	4.6810	5.0872	5.9610	5.3425	5.5490	5.4805	5.6210	5.7058
Park Districts	1.4966	1.3947	1.5537	1.9067	1.8932	2.0777	2.9050	2.2160	2.1653	2.0899
School Districts	70.2499	82.6702	83.2037	84.6358	85.0228	85.3504	86.3972	81.4679	83.2096	84.7911
Junior College Districts	2.0583	2.0783	2.1010	2.1398	2.7386	2.8130	2.8077	2.1256	2.2167	2.1187
Other Districts	0.5641	0.7885	0.9259	1.1867	1.2694	1.1508	1.2775	1.2490	1.2520	1.2200

TOTAL TAX RATE PER \$100 OF ASSESSED VALUATION

106.6830	117.8620	118.2688	121.1962	124.5815	123.1263	125.5987	119.6809	121.6395	122.4812
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SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT

0.81%	0.72%	0.72%	0.70%	0.69%	0.70%	0.70%	0.74%	0.74%	0.73%
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Data Source  
County Clerk's Records

DEKALB COUNTY, ILLINOIS

RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE  
AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

Last Ten Levy Years

Assessment Year	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Tax Collection Year	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2003
(1) Population	80,654	81,669	82,703	83,602	83,602	85,176	88,969	88,969	89,743	91,561	
(2) Assessed valuation	\$ 831,026,613	\$ 895,337,685	\$ 954,991,517	\$ 1,010,532,207	\$ 1,069,488,971	\$ 1,133,173,030	\$ 1,186,265,246	\$ 1,249,858,572	\$ 1,313,044,436	\$ 1,375,430,314	
Gross General Obligation Bonded Debt	-	3,000,000	3,000,000	2,765,000	2,440,000	2,075,000	1,690,000	1,275,000	840,000	340,000	
Less Debt Service Funds	-	-	-	-	363,054	761,025	1,285,528	1,275,000	840,000	340,000	
(3) Net General Obligation Bonded Debt	-	3,000,000	3,000,000	2,765,000	2,076,946	1,313,975	404,472	-	-	-	
Ratio of Net General Obligation Bonded Debt to Assessed Value	0.00%	0.34%	0.31%	0.27%	0.19%	0.12%	0.03%	0.00%	0.00%	0.00%	
Net General Obligation Bonded Debt Per Capita	\$ -	\$ 36.73	\$ 36.27	\$ 33.07	\$ 24.84	\$ 15.43	\$ 4.55	\$ -	\$ -	\$ -	

N/A - Not available

Data Sources

- (1) U.S. Census Bureau
- (2) County Clerk's Records
- (3) County Records

DEKALB COUNTY, ILLINOIS

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

November 30, 2003

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to Government	(3) **Government's Share of Debt
DeKalb County	\$ 340,000	100.00	\$ 340,000
Cities and Villages	56,805,767	91.16	51,784,137
Park Districts	5,509,030	99.41	5,476,527
School Districts	613,581,874	26.47	162,415,122
Junior College Districts	393,238,631	6.32	24,852,681
Total Overlapping Debt	1,069,135,302		244,528,467
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>	<b><u>\$1,069,475,302</u></b>		<b><u>\$ 244,868,467</u></b>

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

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

Data Source

County Clerk's Records/Finance Office



DEKALB COUNTY, ILLINOIS

SCHEDULE OF LEGAL DEBT MARGIN

November 30, 2003

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ASSESSED VALUATION - 2002	<u>\$ 1,375,430,314</u>
Legal debt limit - 2.875% of assessed valuation	\$ 39,543,622
Amount of debt applicable to debt limit	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 39,543,622</u>

Chapter 50, Act 405, Section 1 of the Illinois Compiled Statutes provides, "...no county having a population of less than 500,000 shall become indebted in any manner or for any purpose, to an amount, including existing indebtedness in the aggregate exceeding 2.875% on the value of the taxable property therein, to be ascertained by the last assessment for State and county purposes, previous to the incurring of the indebtedness or, until January 1, 1983, if greater, the sum that is produced by multiplying the municipality's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Chapter 55, Act 5, Section 5-1012 of the Illinois Compiled Statutes provides that the county must "...submit to the legal voters of their county, at any election, the question of issuing such county bonds. The county board shall certify the question to the proper election officials who shall submit the question at an election in accordance with the general election law. The amount of the bonds so issued shall not exceed, including the then existing indebtedness of the county, 5.75% on the value of such taxable property of such county, as ascertained by the assessment for the State and county tax for the preceding year or, until January 1, 1983, if greater, the sum that is produced by multiplying the county's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979."

Data Source

Supervisor of Assessment

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC STATISTICS

Last Ten Fiscal Years

Fiscal Year	(1) Population	(1) Per Capita Income	(1) Median Age	(2) School Enrollment	(1) Unemploy- ment Percentage
1994	80,654	\$ 18,693	N/A	14,565	4.1
1995	81,669	N/A	28.6	15,050	3.8
1996	82,703	21,728	N/A	15,474	4.3
1997	83,602	N/A	N/A	15,717	2.9
1998	83,602	23,093	N/A	15,608	3.5
1999	85,176	17,123	29.7	15,802	3.4
2000	88,969	N/A	N/A	16,155	3.3
2001	88,969	26,717	N/A	16,410	4.5
2002	89,743	26,735	28.4	16,793	6.9
2003	91,561	27,764	N/A	17,077	5.9

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

DEKALB COUNTY, ILLINOIS

PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

Last Ten Fiscal Years

Tax Assessment Year	Tax Collection Year	(1) Commercial Construction Value	(1) Residential Construction Value	(2) Bank Deposits	(3) Property Value without Exemptions	
					Non-residential	Residential
1993	1994	\$ 4,288,859	\$ 13,236,146	\$ 890,954,000	\$ 328,186,129	\$ 502,840,484
1994	1995	12,975,261	21,121,584	893,876,935	356,913,754	538,423,931
1995	1996	6,192,698	21,315,508	937,268,000	371,583,649	583,407,868
1996	1997	8,537,432	16,778,401	1,019,583,000	381,678,087	628,854,120
1997	1998	11,010,728	16,198,240	1,251,475,000	400,810,388	668,678,583
1998	1999	7,641,756	16,294,842	2,038,704,531	430,888,642	702,284,388
1999	2000	8,641,236	17,501,392	43,014,899,000	458,751,606	727,513,640
2000	2001	14,597,910	21,547,610	2,988,213,412	510,756,101	781,085,687
2001	2002	10,092,229	23,745,731	3,181,678,412	518,232,586	837,924,786
2002	2003	8,407,013	28,542,971	3,310,428,834	526,377,604	897,623,887

Data Source

- (1) Supervisor of Assessments
- (2) Treasurer's Office
- (2) County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL TAXPAYERS

November 30, 2003

Taxpayers	Type of Business	2002 Assessed Valuation	Percentage of Total Assessed Valuation
Goodyear	Industrial	\$ 7,514,946	0.55%
Nestle Food Company	Industrial	7,448,439	0.54%
DeKalb Genetics Corporation	Commercial/Agriculture	6,377,217	0.46%
Panduit	Industrial	5,335,077	0.39%
3-M Company	Industrial	5,051,948	0.37%
Dream Fund LLC	Commercial	4,373,673	0.32%
DeKalb Area Retirement Center	Commercial	4,260,092	0.31%
University Village I & II	Commercial	4,042,130	0.29%
Ideal Industries Inc	Industrial	3,634,069	0.26%
Linda Mason	Commercial	3,244,984	0.24%
TOTAL		<u>\$ 51,282,575</u>	<u>3.73%</u>

Note

Assessments are 1/3 of market value.

Data Source

Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

SCHEDULE OF INSURANCE IN FORCE

November 30, 2003

Insured	Description of Coverage	Amount of Coverage	Expiration Date of Policy
DeKalb County, Illinois	Group/Health - Blue Cross/Blue Shield Standard Health Insurance Policy		1/1/2004
	Group Term Life	\$ 37,000 per person	1/1/2004
	Property, Boiler and Machinery	\$ 46,851,160	2/1/2004

Data Source  
Finance Office

DEKALB COUNTY, ILLINOIS

MISCELLANEOUS STATISTICS

November 30, 2003

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Date of Incorporation	1837
Form of Government	County Board
Area (square miles)	648
Transportation	
Miles of Roads	192 County
Number of Traffic Signals	16
Number of Bridges	45
Employees	
Board Members	24
Elected Officials	7
	<u>Full-Time Equivalent</u>
Other Employees	
General Government	60.62
Public Safety	166.70
Highways and Streets	25.50
Health and Welfare	238.92
Culture and Recreation	5.90
	<u>497.64</u>
Police Protection	
Number of Stations	1
Number of Patrol Officers	34
Recreation	
Number of Parks	14
Number of Registered Voters	46,238
Number of Property Parcels	36,298
<u>Data Source</u>	
(1) County Clerk's Records	
(2) Highway Department	
(3) Forest Preserve District	
(4) Assessor's Office	

DEKALB COUNTY, ILLINOIS

TRENDS IN EQUALIZED ASSESSED VALUATION

Last Ten Fiscal Years

Assessment Year	Tax Collection Year	Equalized Assessed Valuations					Total
		Farm	Residential	Commercial	Industrial	Railroad	
1993	1994	\$ 144,199,552	\$ 502,840,484	\$ 155,199,560	\$ 26,912,206	\$ 1,874,811	\$ 831,026,613
1994	1995	158,247,836	538,423,931	160,473,867	36,144,060	2,047,991	895,337,685
1995	1996	168,354,611	583,407,868	165,041,994	36,139,053	2,047,991	954,991,517
1996	1997	167,972,359	628,854,120	172,210,981	37,671,960	3,822,787	1,010,532,207
1997	1998	169,781,790	668,678,583	190,118,535	37,208,912	3,701,151	1,069,488,971
1998	1999	183,194,341	702,284,388	199,353,408	44,217,515	4,123,378	1,133,173,030
1999	2000	195,384,214	727,513,640	212,503,430	46,454,534	4,409,428	1,186,265,246
2000	2001	199,547,123	765,252,681	228,111,824	52,492,898	4,454,046	1,249,858,572
2001	2002	191,626,485	820,157,802	242,661,679	54,004,976	4,593,494	1,313,044,436
2002	2003	184,132,566	878,662,817	251,511,908	56,143,887	4,979,136	1,375,430,314

Data Source  
County Clerk's Records