


DEKALB



COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2015



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2015

Prepared by the Finance Office

Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
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Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS
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INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2015

LEGISLATIVE

Mark Pietrowski, Jr., Chairman

Tracy Jones, Vice-Chairman

Douglas J. Johnson, Clerk

Marjorie Askins

Tim Bagby

Robert Brown

Kevin Bunge

Dan Cribben

John C. Emerson

Steve Faivre

John Frieders

John Gudmunson

Misty Haji-Sheikh

Dianne Leifheit

Maureen A. Little

Jim Luebke

Jeffery L. Metzger

Frank O'Barski

Sandra Polanco

Chris Porterfield

Stephen Reid

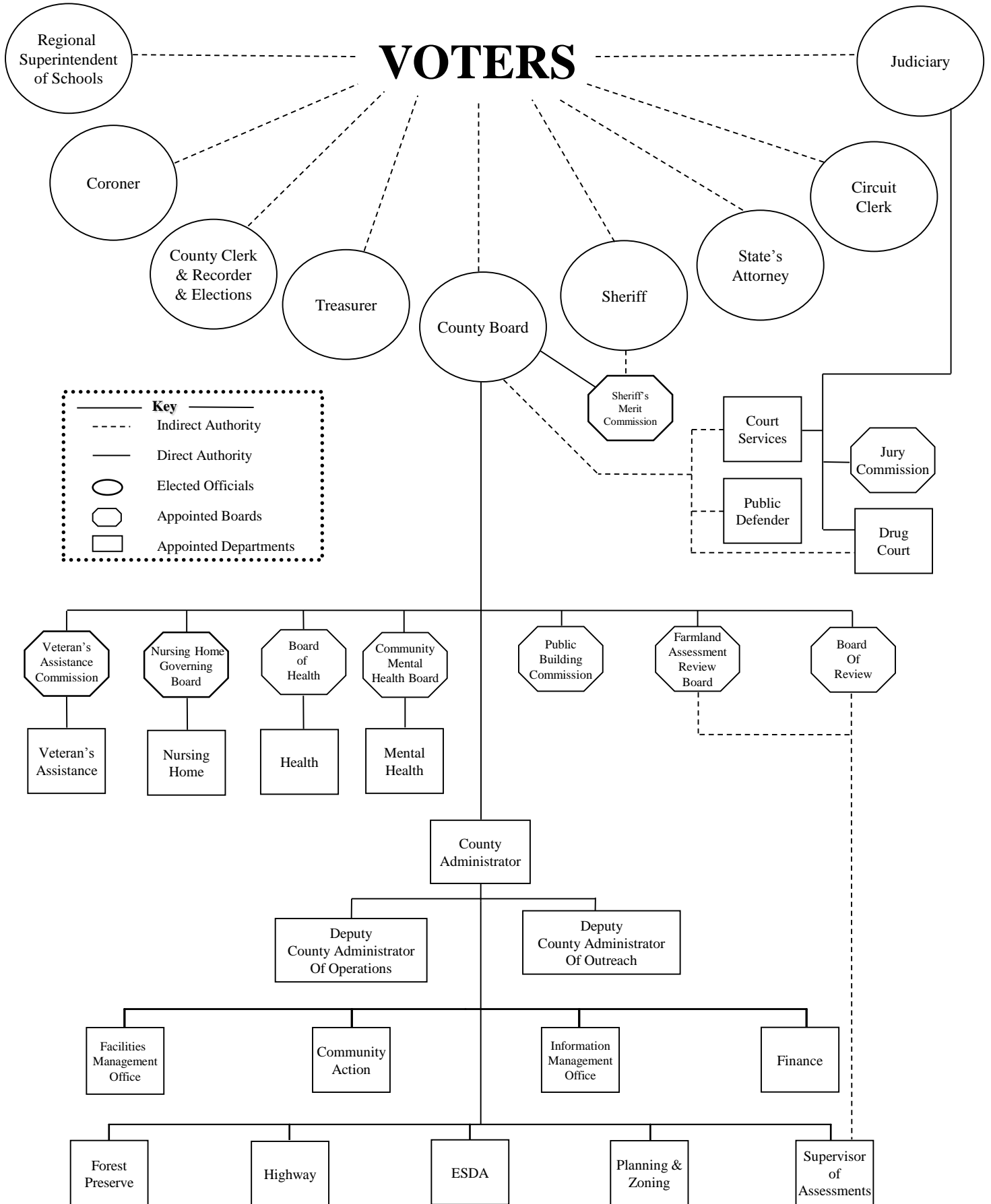
Paul Stoddard

Ruth Anne Tobias

Anita Jo Turner

Jeff J. Whelan

DeKalb County Government Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**DeKalb County Government
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO



DeKalb County Finance Office

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

September 26, 2016

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2015, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with DeKalb County. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and the changes in financial position of the various funds of DeKalb County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. We encourage readers to consider the information presented here along with additional information included in Management's Discussion and Analysis.

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

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

PROFILE OF DEKALB COUNTY

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

Citizens of DeKalb County
August 31, 2016

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

In 1895 Northern Illinois State Normal School opened. Although the school has been renamed Northern Illinois University (NIU), it has grown to accommodate an annual enrollment of approximately 20,000 students and is the County's largest employer. A major accomplishment for the University was being selected as the host site for the Illinois High School Association (IHSA) Football State Championship beginning in 2013 and continuing every other year through 2021. This is a two-day event where 16 teams compete in eight games that draw approximately 22,000 fans, and the event generates over \$800,000 in economic impact for the region. A similar accomplishment for the University was the extension of the Illinois Elementary School Association (IESA) Boys Wrestling State Final contract through 2018. This annual event draws anywhere from 3,000 to 5,000 visitors and generates an estimated \$125,000 in economic impact to the region.

The years between 1940 and 1970 saw significant growth in the County's population and a steady growth of the regional industrial base. The estimated population of DeKalb County in 2015 was 104,352 according to the United States Census Bureau. DeKalb County is rectangular in size with the north/south dimension being 36 miles long and the east/west dimension being 18 miles wide. The County represents approximately 634 square miles (405,760 acres) and is comprised of 19 Townships. The County also has 14 municipalities that are located partially or entirely within the County.

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

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

Citizens of DeKalb County
August 31, 2016

Of the 2014 taxable equalized assessed valuation (EAV) of \$1,695,232,717, 63% is residential, 21% is commercial/industrial, 14% is farm, and the remaining 2% is railroad/wind farm. The County, through its Economic Development Committee and through its partnership with the DeKalb County Economic Development Corporation, continues to actively pursue economic development with the goal of broadening and diversifying its long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Overall, the long-term economic trends in DeKalb County continue to improve. The number of employed workers in DeKalb County increased by 762 from December, 2014 to December, 2015 per data released by the Illinois Department of Employment Security. However, since the number of unemployed workers increased by 438 during that same one year time period, the County experienced a modest 0.7% increase in its unemployment rate from 5.3% in December, 2014 to 6.0% in December, 2015. Even with that modest uptick, the December, 2015 unemployment rate of 6.0% was the second lowest rate in the past eight years and was identical to the State of Illinois unemployment rate as of December, 2015. This long-term trend is encouraging as it indicates an improving local economy.

Taxable EAV on a County-wide basis decreased by 1.8% in 2015. This was the fifth consecutive year that taxable EAV decreased although the rate of decrease has slowed down from an 8.2% decrease in 2013 and a 7.3% decrease in 2014. It is anticipated that the taxable EAV will finally turn the corner into positive territory in 2016, another sign of an improving local economy.

Along those lines, DeKalb County issued a total of 279 permits for construction in unincorporated areas of the County in 2015. Of this total, 27 permits were issued for new home construction (eight of which were for farm dwellings), 44 were issued for commercial or industrial construction, and 100 were issued for alterations to existing residences. An additional 108 permits were issued for non-commercial, non-industrial accessory structures (of these, 44 were issued for farm structures). Of the permits issued for new homes in unincorporated DeKalb County in 2015, there was one each in Afton, Cortland, DeKalb, Genoa, Kingston and Pierce Townships, two in Mayfield Township, four in Sycamore Township, and fifteen in Franklin Township. The total number of permits reflect approximately \$15,707,332 in construction value.

The housing industry in the incorporated areas of the County is also showing some signs of life after moving very slowly throughout the Great Recession. Noticeable residential development was seen in the City of Sycamore in 2015 with 49 building permits issued for single family homes plus nine building permits issued for multi-family buildings with a total of 26 units. The County continues to look for opportunities to enhance and develop employment prospects for its residents, and affordable housing stock for its communities.

Citizens of DeKalb County
August 31, 2016

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

A recap of 2015 has to begin with the heartbreaking events of April 9, 2015 when an EF-4 tornado touched down in DeKalb County and destroyed or damaged virtually every structure in the community of Fairdale, Illinois, killing two people and injuring eleven others. At 6:39 p.m., a tornado started near Ashton, Illinois in Lee County. It grew as it travelled northeast toward Rochelle, Illinois in Ogle County. It eventually passed over interstate I-39 and entered DeKalb County just outside Fairdale, Illinois. The tornado devastated the community of Fairdale in Franklin Township before ending its path of destruction in Boone County at 7:20 p.m. The path of the tornado was 30.2 miles long with peak winds of 200 miles per hour. The maximum width of the tornado was measured at 700 yards.

However, as quickly as the tornado struck, emergency crews were just as quick to respond. Recovery efforts were followed by clean-up efforts which were performed by volunteers from multiple public agencies including numerous DeKalb County departments such as the Sheriff's Office, ESDA, the Highway Department, and many others, as well as private contractors, and private organizations, both local and nationwide. Donations were received from many generous donors. The neighboring Village of Kirkland and the DeKalb County Long Term Recovery Corporation were key components of the Fairdale recovery process.

Once clean-up was completed, the rebuilding of Fairdale began. Various changes to the community, including the rezoning of the parcels as well as a community septic field, helped residents to rebuild their homes. By the end of the year, ten houses had already been completed or were under construction. Franklin Township Road District continues to repair damaged vehicles and roads in and surrounding Fairdale long after the deadly tornado.

A natural disaster the magnitude of the Fairdale tornado will not be forgotten anytime soon. Neither will the County-wide effort to recover, clean-up, and rebuild the community from the ground up. These unanticipated costs climbed well into the six-figure range and demonstrated the importance of having adequate reserves to deal with the unexpected.

Infrastructure improvements continue to be a necessity to encourage development and stimulate the economy. During 2015, the Highway Department completed the Chicago Road paving project at a cost of \$972,054. The project included the resurfacing of 4.56 miles from Maplewood Road to Somonauk Road. Paved safety shoulders were included throughout the project.

In 2015, the County entered into a joint contract with the Township Road Districts for hot-mix asphalt patching on sections of road throughout DeKalb County. Seven patches on County roads and 37 patches on Township roads were completed on nine different roads at a cost of \$128,158 of which \$15,167 was for the County's portion. Approximately 12.4 miles of roadway were seal coated during 2015 at a cost of \$197,351, and 8.1 miles of roadway, parking lots, and paths received an asphalt pavement liquid rejuvenator to extend the life of the pavement.

Citizens of DeKalb County
August 31, 2016

Construction work was also performed on six County bridges in 2015. They were the Suydam Road Bridge (\$480,372), the Coltonville Road Bridge (\$2,463,781), two South Paw Paw Road Bridges (\$954,302 combined total), the Keslinger Road Bridge (\$802,575), and the Five Points Road Bridge (\$2,756,000). Several of these projects including widening the bridge decks to improve vehicle traffic and to provide room for pedestrian traffic and bike paths as well.

The Evergreen Village Mobile Home Park was acquired in 2014 through a Hazard Mitigation Grant Program awarded by the Federal Emergency Management Agency through the Illinois Emergency Management Agency on a pass-through basis. The Illinois Department of Commerce & Economic Opportunity also provided funding for this project which will total \$7.1 million when complete. This was a flood prone mobile home park that is being returned to open space to alleviate the continuous flooding problems and related health and safety issues experienced by the park's former residents during significant rainfall events. The grant covered the acquisition of the mobile home park, acquisition of the mobile home units, demolition costs, and providing relocation and replacement housing assistance to affected residents. In 2015, \$822,313 was spent on this project, the vast majority of which was for demolition costs. The project is expected to be completed in 2016 when the eligibility period for replacement housing costs will end. The park is being restored to open space which will eventually be maintained by the DeKalb County Forest Preserve District.

In the past, the County has elected to assume most of its own liability for risk exposure. Self-insurance continued in 2015 for workers compensation and excess liability coverage. By assuming those risks, the County has been able to keep its tax levy lower than normal over the last several years for the Tort and Liability Insurance Fund. At the same time, the County has built an adequate reserve for potential claims. Those reserves, in a period of 25 years for which this self-insured philosophy has been in place, have gone from a negative balance to \$6,636,286 as of the end of the 2015 fiscal year. It is anticipated that the tax levy for insurance policies and claims will remain relatively constant. Property insurance is purchased on all buildings and vehicles on a fully insured basis as those risks are more concentrated.

Additionally, the County returned to a self-insured model for employee health insurance coverage effective January 1, 2014. These costs continue to grow each year and the County, facing the reality that health insurance costs continue to account for a larger portion of the total budget year after year, implemented a self-insured plan in an effort to keep health insurance costs manageable and somewhat more flexible. Financial results for 2015 were once again favorable as the net position for the Medical Insurance Fund increased by \$516,253 to a balance of \$2,106,750 as of the end of the fiscal year. The County continued to offer both a PPO Health Plan as well as a High Deductible Health Plan that was created and first offered to employees effective with the 2013 Plan Year as another cost saving measure.

The Drug Court purchased a Sober Living Home in May, 2015 as an attempt to provide housing for some of the DUI court offenders in a home environment for the participants to live in during their time in the program. The home is currently being retrofitted for this type of use and it is anticipated that the program will be launched in late 2016.

Citizens of DeKalb County
August 31, 2016

Effective July 1, 2014, the County imposed a Neutral Exchange Fee to be collected on certain civil cases filed with the Circuit Clerk's Office. The fund was established to operate a neutral exchange program effective January 1, 2015 to provide a neutral site for parents to exchange the physical custody of a child for purposes of visitation. After a one-year trial period in 2015, the program is being discontinued for future years due to a lower than expected volume in the number of coordinated exchanges ordered by the courts.

In August, 2014, the first loads of waste were accepted at the DeKalb County landfill expansion site. This triggered the payment of host benefit fees by the landfill operator. The minimum tonnage guarantee of 375,000 tons per year became effective in 2015 and generated in excess of \$1.9 million in revenue. Revenues are expected to exceed \$2.3 million annually in future years when landfill volume approaches the 500,000 ton maximum allowed per the agreement. Beginning in 2015, \$100,000 of the host benefit fee revenue is to be paid to the DeKalb County Forest Preserve District for land and water conservation and environmental educational efforts, and an additional \$200,000 is to be paid to the Solid Waste Program to fund school and public education, and special recycling community collections and projects. The projected remaining balance of \$2.0 million per year is anticipated to be allocated by the County Board towards both the debt service payments for the County Jail Expansion project as well as operating costs to run the new Jail Expansion.

Beginning in June, 2002, the DeKalb County Sheriff approached his Committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum question of ½ of one-cent public safety sales tax was made. The question was given to the voters of DeKalb County on the ballot in March, 2004 and again in 2006. Both times the referendum was defeated, by a vote of 53% in 2004 and 57% in 2006. The County Jail continues to be overcrowded even after implementing electronic home monitoring, graduated sentences, and work release expansion programs, and the costs of housing prisoners at other jail facilities has created budget shortfalls. In October, 2010, the County issued \$16,000,000 of bonds comprised of \$15,000,000 for the renovation and expansion at the Courthouse and the remaining amount was for planning for the Jail Expansion. A schematic design and preliminary cost estimate was approved in September, 2012. Progress had moved forward slowly with the Jail Expansion project amid hopes that there would be a more concrete timeline developed for this project once a funding source for construction and operation of the expanded jail was identified.

With the landfill expansion now generating unrestricted revenue that is expected to exceed \$2.3 million annually by next year, the Jail Expansion project gained significant traction in 2015. In fact, due to the efforts of the Jail Solutions Committee, a financing plan was developed and approved by the County Board in 2015 to address both the debt service needs of a Jail Expansion, as well as the increased operating costs. A combination of cash, internal loans, and new debt issues are expected to allow for the construction of a state-of-the-art facility that will address all of the core needs that are lacking in the existing facility. More than \$1.4 million was spent from the Jail Expansion Fund to complete the required design work and address future parking issues by constructing a new parking lot. Construction of the actual Jail Expansion facility is expected to begin in earnest in 2016.

Citizens of DeKalb County
August 31, 2016

As part of the jail population reduction efforts, a Pretrial Program was implemented by the Court Services Department in 2014, the full effects of which were not realized until the 2015 fiscal year. This program provides funding for the Court Services Department to assess arrestees on a timely basis in order to make a recommendation on whether or not they pose a significant enough risk to keep in custody or whether they would be good candidates for pretrial release or bond reduction. The recommendation would then be considered by the Judiciary as they made the final determination on whether to release or detain an individual. Early indications are that the Pretrial Program can be an effective method to provide another means of keeping non-violent offenders out of the County Jail that will in turn help with overcrowding issues. In 2015, the cost to house inmates at other County jails was reduced by 36% falling from \$1,021,500 in 2014 to \$653,940 in 2015 due in part to the efforts of the Pretrial Program.

Future

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

Several road reconstruction/paving and bridge projects are planned for 2016:

- Waterman Road Reconstruction - Waterman Road between the Village of Waterman and Perry Road is part of the original north-south state highway in DeKalb County. Jurisdiction was transferred to the County when Illinois Route 23 was moved one mile east to its current location. Because of the combination concrete/bituminous road composition and the poor drainage of the ditches, a traditional overlay would only have temporary benefits. The County has been planning to rebuild Waterman Road for years and will start on the first section in 2016.
- Shabbona Road Paving - Most of Shabbona Road between U.S. Route 30 and the Village of Malta was last paved in the late 1980's. This 12.4 mile project will be resurfaced in 2016 at an expected cost of \$2,259,000. \$1,807,200 will be paid using federal Surface Transportation Program funds and \$451,800 will be paid using Federal Aid Matching funds.
- Glidden Road Paving - Glidden Road between Illinois Route 72 and Cherry Valley Road was last paved in 1994. This 2.4 mile project will be resurfaced in 2016 at an expected cost of \$555,000. \$305,000 will be paid using Motor Fuel Tax funds and \$250,000 will be paid using Federal Aid Matching funds.

Citizens of DeKalb County
August 31, 2016

- Plank Road Paving - Plank Road between Illinois Route 23 and Lindgren Road was last paved in 2002. This 0.5 mile project will be resurfaced in 2016 at an expected cost of \$330,000. \$264,000 will be paid using federal Surface Transportation Program funds through the DeKalb-Sycamore Area Transportation Study (DSATS) and \$66,000 will be paid using Federal Aid Matching funds.
- Stone Quarry Road Paving - Stone Quarry Road between Cherry Valley Road and Chrysler Drive in Belvidere, Illinois, will be paved as a joint project between DeKalb County and Boone County. The DeKalb County portion is 0.4 miles and was last paved in 2003. The DeKalb County portion is expected to cost \$52,000 and will be paid using Motor Fuel Tax funds.
- Somonauk Road Bridge - This project is the replacement of a 71 foot long structure originally built in 1991. The superstructure supporting the bridge deck has considerable deterioration due to overweight loads on the structure. The project is estimated to cost \$650,000 and will be paid using County Aid to Bridges funds.
- Melms Road Bridge - This project is the replacement of a 78 foot long structure in Genoa Township originally built in 1960. The bridge deck has deteriorated to a point in which no overweight loads are permitted on the bridge. The project is estimated to cost \$750,000 and will be paid using a combination of Federal Bridge funds, Township Bridge Program funds, and other Township and County funds.

DeKalb County began negotiating a Governmental Agreement with the Prairie Band Potawatomi Nation ("Nation") during 2007. The Nation is a federally recognized Indian tribe with all rights and powers attendant thereto. The Nation had purchased 128 acres of land within the Shab-eh-nay Reserve. The Nation and DeKalb County developed the final Intergovernmental Agreement on February 20, 2008. This Intergovernmental Agreement allows the two parties to consult and cooperate with regard to the development of Tribal Project Lands. The agreement also says the Tribal Project Lands are limited to a Class II gaming facility under the Indian Gaming Regulatory Act, 25 U.S.C., including food service and complementary retail, a 2,500 square foot government center with limited office space, and a welcome center and parking to serve both. Payments to the County will be in lieu of property taxes and shall be based on the amount calculated by the County Tax Extension Clerk, as such calculations for all real property in the County are calculated. Upon commencement of gaming activities, the County will also receive an annual contribution based on net revenues from the gaming operations of the Nation. The entire Intergovernmental Agreement between DeKalb County and the Nation is contingent upon the issuance of a written Indian land determination by the National Indian Gaming Commission ("NIGC") or the U.S. Department of the Interior. This determination would say that the Shab-eh-nay Reserve legally qualifies for gaming under the Indian Gaming Regulatory Act. If this qualification does not occur, the Intergovernmental Agreement shall terminate immediately. As of December 31, 2015, no decision had been received from the U.S. Department of the Interior on the determination and the project is still pending.

Citizens of DeKalb County
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Along with population and development growth, there's also a concern for maintaining adequate open space. Of course, the funding of any land acquisition also presents challenges. In a very creative approach, the Forest Preserve District has established a Wetland Bank so that as developers need to establish or replace wetlands, they can satisfy that requirement by purchasing part of the Forest Preserve Wetland that is held in a type of "bank" just for that purpose. Monies from the sale of wetlands are then restricted for future land acquisitions by the Forest Preserve District. In addition to the original Afton Wetland Bank, another 24 acre Wetland Bank was approved in 2015 by the U.S. Army Corp of Engineers.

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

In terms of economic development activities, in an effort to attract new business and industry to the County, the County and six municipalities located within the County, the Town of Cortland, the City of DeKalb, the City of Genoa, the City of Sandwich, the City of Sycamore, and the Village of Waterman, worked closely with the DeKalb County Economic Development Corporation to submit an Enterprise Zone application to the State of Illinois during 2014 with the goal of diversifying the County's tax base by attracting more industry and commercial interests to the County. The results of the competitive application process were announced in 2015 and, on December 17, 2015, the Illinois Department of Commerce & Economic Opportunity, certified the DeKalb County Enterprise Zone. This designation is anticipated to be a very powerful economic development tool in attracting commercial and industrial development projects to DeKalb County because Enterprise Zones provide tax breaks and other incentives to encourage businesses to move or expand within the zone. Businesses may be eligible for exemption on the sales tax paid on building materials and to receive investment tax credits on qualified property. In addition to the State incentives, each zone tends to offer local incentives such as property tax abatements as well in order to enhance business development.

Additionally, after starting as only an idea that popped up at a committee meeting, funding has been allocated in 2016 to establish a DeKalb County Business Incubator Program. The DeKalb County Business Incubator Program will be designed to foster and support, in an office environment, the initial development of new ideas by emerging entrepreneurs which can then evolve into a successful business for them, and add to permanent, long-term economic growth throughout DeKalb County, Illinois.

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

OTHER INFORMATION

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

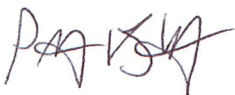
Awards. The Government Finance Officers Association of the United States and Canada (GFOA) last awarded a Certificate of Achievement for Excellence in Financial Reporting to DeKalb County Government for its comprehensive annual financial report for the fiscal year ended December 31, 2014. The Certificate 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 29 consecutive years (fiscal years ended 1986-2014). We believe our current comprehensive annual financial report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

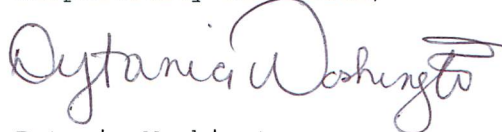
Acknowledgments. The preparation of the Comprehensive Annual Financial Report was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, the Chairman of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

Respectfully submitted,



Peter J. Stefan
Finance Director

Respectfully submitted,



Dytonia Washington
Assistant Finance Director



FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois (the County) as of and for the year ended December 31, 2015, and the related notes to financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial

statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of DeKalb County, Illinois, as of December 31, 2015 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 12, the County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which established standards for measuring and recognizing liabilities, deferred inflows and outflows of resources and expenses; and modified certain disclosures in the notes to financial statements and notes to the required supplementary information. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sikich LLP

Naperville, Illinois
September 23, 2016



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2015

The County Board Members and the Finance Office of DeKalb County are pleased to present to readers of the financial statements of DeKalb County this narrative overview and analysis of the financial activities of DeKalb County for the year ended December 31, 2015. We encourage readers to consider the information presented here in conjunction with additional information furnished in the letter of transmittal.

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

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

I. Financial Highlights

A. Governmental Activities

The assets and deferred outflows of resources of the governmental activities of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$109.9 million which is a decrease of \$10.8 million from the previous year. This decrease is almost entirely due to the County's implementation of Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and the related change in accounting principle. The property tax base decreased by \$31.3 million or 1.8% this year which is an improvement from the \$135.4 million or 7.3% decrease from the previous year, however, it was the fifth consecutive year of declining property values.

B. Business-Type Activities

The only business-type activity that the County has is the 190 skilled bed Rehab and Nursing Center. Total net position for the Rehab and Nursing Center as of December 31, 2015 was \$9.3 million compared to \$11.1 million as of December 31, 2014. Once again, virtually the entire \$1.8 million decrease was due to the implementation of GASB Statement No. 68. Fiscal Year 2015 also marks the sixteenth consecutive year that the facility has operated without any property tax or other subsidy from other County funds.

C. Long-Term Debt

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

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

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

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

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

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

The government-wide financial statements include not only the County itself, but also the DeKalb County Public Building Commission as a blended component unit. The DeKalb County Forest Preserve District is presented in a separate column as a discretely presented component unit in accordance with Governmental Accounting Standards Board Statement No. 61. The financial information of both of these component units is also reported separately from the financial information of the County in their own separately issued reports.

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

1. Governmental Funds

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

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

The County maintains 49 individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund which is considered to be a major fund. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

2. Proprietary Funds

Proprietary fund financial statements provide the same type of information as the government-wide statements, only in more detail. The County maintains two different types of proprietary funds –Enterprise Funds and Internal Service Funds.

Enterprise funds are used to report the same functions presented in business-type activities in the government-wide financial statements. The Nursing Home Fund is the County's only enterprise fund and it is considered a major fund of the County and is, therefore, presented in a separate column in the fund financial statements.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. Costs for medical, dental, and life insurance, as well as for liability claims are accumulated in internal service funds. Both of the County's internal service funds serve governmental rather than business-type functions and have been included within governmental activities in the government-wide financial statements.

Internal service funds are combined in a single aggregate presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is presented elsewhere in this report.

3. Fiduciary Funds

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

C. Notes to the Financial Statements

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

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligations to provide benefits to its employees. Required supplementary information can be found on pages 55-62 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 63-200 of this report.

III. Financial Analysis of the County as a Whole

Beyond presenting current year financial information in the government-wide and major individual fund formats, the County also presents comparative information from the prior year in this Management's Discussion and Analysis. By doing so, the County believes that it is providing the best means of analyzing its financial condition and position as of December 31, 2015.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
December 31, 2015

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2015	2014	2015	2014	2015	2014
<u>Assets:</u>						
Current and Other	84,976,814	86,149,238	7,783,424	8,478,001	92,760,238	94,627,239
Capital Assets	<u>79,992,611</u>	<u>79,780,790</u>	<u>5,523,545</u>	<u>5,982,770</u>	<u>85,516,156</u>	<u>85,763,560</u>
Total Assets	164,969,425	165,930,028	13,306,969	14,460,771	178,276,394	180,390,799
<u>Deferred Outflows of Resources</u>						
Pension Items - IMRF/SLEP	<u>8,839,929</u>	-	<u>2,634,115</u>	-	<u>11,474,044</u>	-
Total Assets & Deferred Outflows of Resources	173,809,354	165,930,028	15,941,084	14,460,771	189,750,438	180,390,799
<u>Liabilities:</u>						
Long-Term Liabilities	34,571,807	16,565,175	4,622,525	1,877,922	39,194,332	18,443,097
Other Liabilities	<u>7,438,162</u>	<u>7,473,084</u>	<u>1,896,688</u>	<u>1,491,410</u>	<u>9,334,850</u>	<u>8,964,494</u>
Total Liabilities	42,009,969	24,038,259	6,519,213	3,369,332	48,529,182	27,407,591
<u>Deferred Inflows of Resources</u>						
Pension Items - IMRF/SLEP	387,913	-	80,545	-	468,458	-
Deferred Property Taxes	<u>21,530,000</u>	<u>21,155,000</u>	-	-	<u>21,530,000</u>	<u>21,155,000</u>
Total Deferred Inflows of Resources	21,917,913	21,155,000	80,545	-	21,998,458	21,155,000
Total Liabilities & Deferred Inflows of Resources	63,927,882	45,193,259	6,599,758	3,369,332	70,527,640	48,562,591
<u>Net Position:</u>						
Net Investment in Capital Assets	66,351,925	65,570,967	4,816,487	4,598,653	71,168,412	70,169,620
Restricted	30,086,036	31,319,095	245,293	240,629	30,331,329	31,559,724
Unrestricted	<u>13,443,511</u>	<u>23,846,707</u>	<u>4,279,546</u>	<u>6,252,157</u>	<u>17,723,057</u>	<u>30,098,864</u>
Total Net Position	109,881,472	120,736,769	9,341,326	11,091,439	119,222,798	131,828,208

The County's combined net position decreased by \$12.6 million - from \$131.8 million to \$119.2 million during 2015. This change is the result of \$10.8 million and \$1.8 million decreases in the net position of governmental activities and business-type activities, respectively. The change in net position was significantly impacted by the County's implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The implementation of this new financial reporting standard entailed the retroactive recognition of net pension liabilities totaling \$12.4 million due to the County's participation in the Illinois Municipal Retirement Fund and the Sheriff's Law Enforcement Personnel pension plans. Under previous financial reporting standards, the County was only required to report its obligations to the pension funds as required supplementary information (i.e., the obligations did not affect the statement of net position).

For more detailed information, see the Statement of Net Position on Pages 4-5 of the Comprehensive Annual Financial Report.

B. Activities

1. Change in Net Position

The following table reflects the condensed Statement of Activities:

Table 2
Change in Net Position
For the Fiscal Years Ended December 31, 2015 and 2014

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues						
Program Revenues:						
Charges for Services	11,432,354	10,311,145	14,131,960	14,022,311	25,564,314	24,333,456
Operating Grants and Contributions	4,656,204	5,245,840	-	-	4,656,204	5,245,840
Capital Grants and Contributions	2,024,040	6,124,351	161,629	26,053	2,185,669	6,150,404
General Revenues:						
Property Taxes	21,342,950	20,911,337	-	-	21,342,950	20,911,337
Other Taxes	5,275,530	5,663,312	-	-	5,275,530	5,663,312
Other	4,107,455	3,669,782	37,683	34,813	4,145,138	3,704,595
Total Revenues	<u>48,838,533</u>	<u>51,925,767</u>	<u>14,331,272</u>	<u>14,083,177</u>	<u>63,169,805</u>	<u>66,008,944</u>
Expenses						
General Government	12,137,292	13,458,667	-	-	12,137,292	13,458,667
Public Safety	22,649,060	22,523,448	-	-	22,649,060	22,523,448
Highways and Streets	5,956,242	5,428,176	-	-	5,956,242	5,428,176
Health and Welfare	7,749,176	7,220,850	14,229,963	13,635,523	21,979,139	20,856,373
Interest on Long-Term Debt	619,871	631,190	-	-	619,871	631,190
Total Expenses	<u>49,111,641</u>	<u>49,262,331</u>	<u>14,229,963</u>	<u>13,635,523</u>	<u>63,341,604</u>	<u>62,897,854</u>
Transfers	107,624	73,000	(107,624)	(73,000)	-	-
Change in Net Position	<u>(165,484)</u>	<u>2,736,436</u>	<u>(6,315)</u>	<u>374,654</u>	<u>(171,799)</u>	<u>3,111,090</u>
Net Position, January 1st	120,736,769	118,000,333	11,091,439	10,716,785	131,828,208	128,717,118
Change in Accounting Principle	<u>(10,689,813)</u>	<u>-</u>	<u>(1,743,798)</u>	<u>-</u>	<u>(12,433,611)</u>	<u>-</u>
Net Position, January 1st Restated	<u>110,046,956</u>	<u>118,000,333</u>	<u>9,347,641</u>	<u>10,716,785</u>	<u>119,394,597</u>	<u>128,717,118</u>
					-	-
Net Position, December 31st	109,881,472	120,736,769	9,341,326	11,091,439	119,222,798	131,828,208

The previous table summarizes the revenues and expenses of the County's activities and the change in net position for the past two fiscal years. There was a total decrease in net position during 2015 of \$12.6 million which is a combination of the \$12.4 million decrease due to the change in accounting principle necessitated by GASB Statement No. 68, and a \$0.2 million decrease due to operating results for 2015.

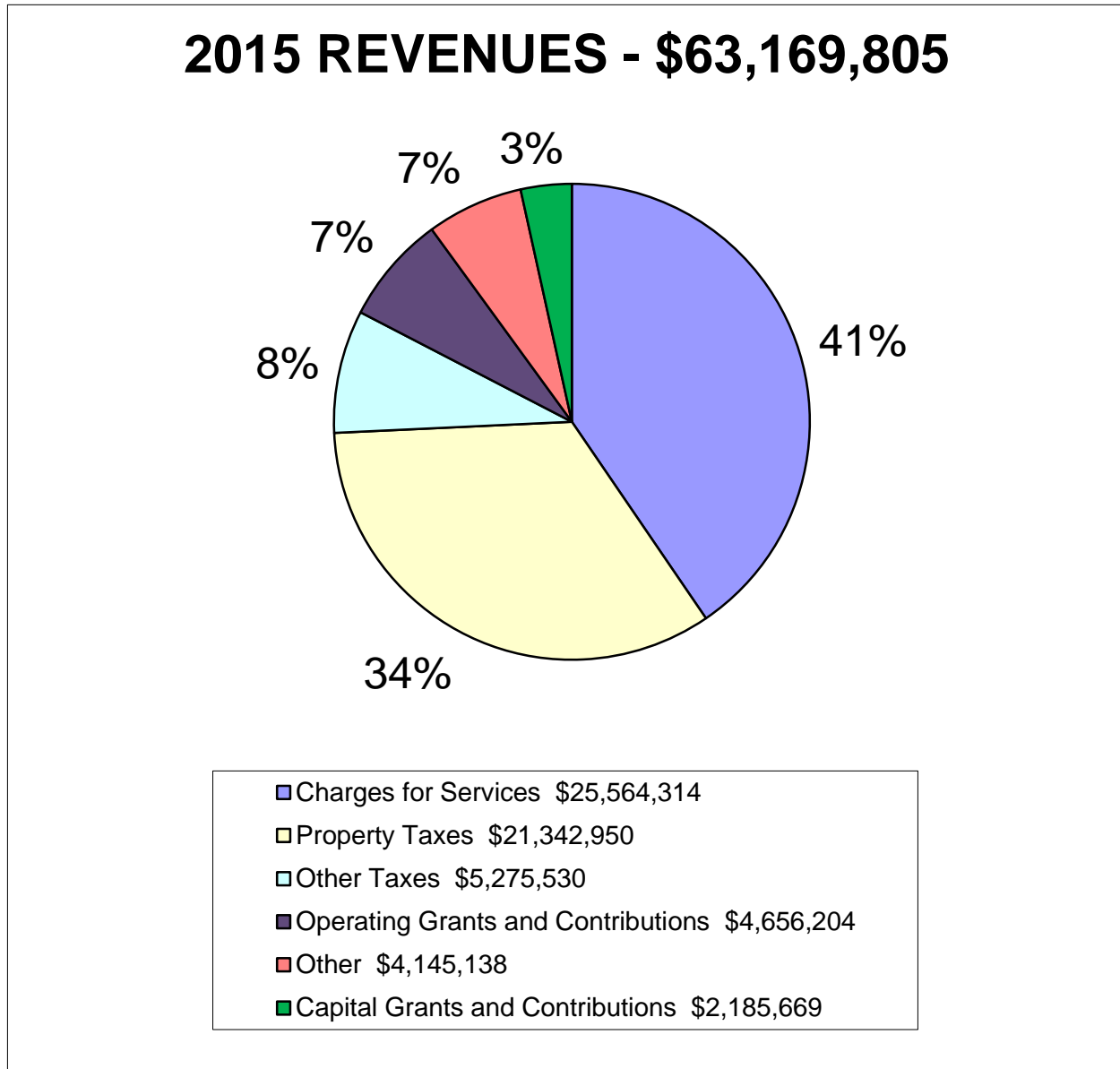
Total revenues decreased by \$2.8 million while total expenses increased by \$0.4 million which effectively reduced last year's surplus to a small \$171,799 decrease in 2015.

The change in net position for governmental activities for 2015 was a decrease of \$165,484 compared to an increase of \$2.7 million for 2014. The change in net position for Business-Type Activities for 2015 was an insignificant decrease of \$6,315 compared to an increase of \$374,654 for 2014. Accordingly, from an operating standpoint, 2015 was essentially a breakeven year.

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

2. Total County Revenues

The following chart summarizes total DeKalb County revenues for 2015:



For the fiscal year ended December 31, 2015, revenues totaled \$63.2 million. This is a decrease of \$2.8 million from 2014.

Capital grants and contributions experienced a decrease of \$4.0 million due to the substantial completion of a major grant project in 2014 to turn the former Evergreen Village Mobile Home Park into open space to alleviate flooding problems at the park.

The \$1.2 million increase in charges for services partially offset the decrease in capital grants and contributions. The increase in charges for services was due to the first full year of operations at the landfill expansion from which the County receives community host benefit fees.

Operating grants and contributions decreased by \$0.6 million, the majority of which was a reduction in State aid in the County Motor Fuel Tax Fund.

Property tax collections increased \$0.4 million in 2015. Property taxes support governmental activities including employee pension fund contributions.

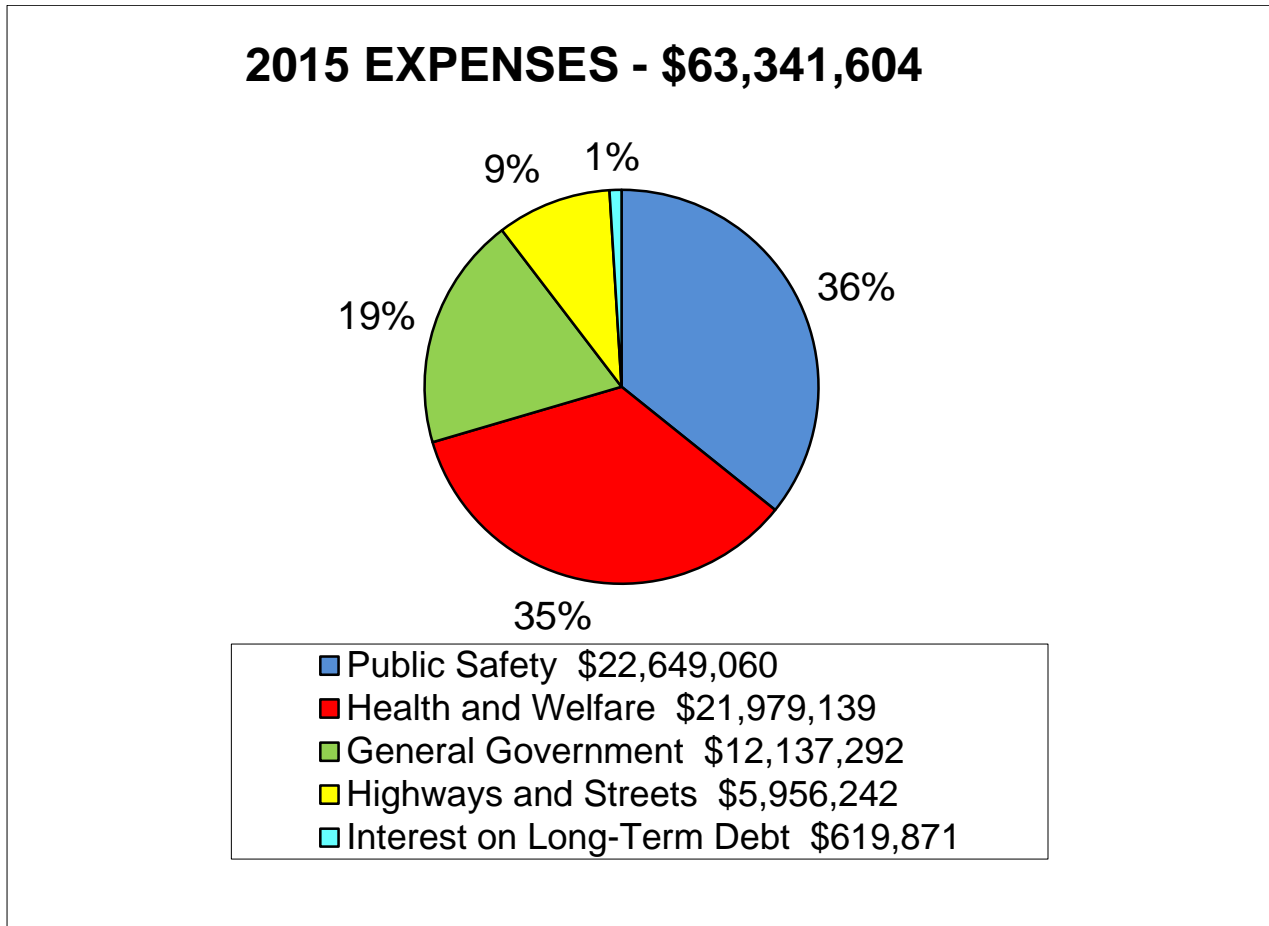
The other taxes classification includes a number of different revenue sources such as sales tax, replacement tax, and local use tax. The County no longer receives a share of the State inheritance tax. The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated area is 1.25 percent. If the business is located within an incorporated area, the percentage is 0.25 percent. State-shared sales tax revenues in 2015 totaled \$4.4 million.

DeKalb County also receives sales tax dollars through an intergovernmental agreement with the City of DeKalb involving two developments that are located on the former County Farm and County Home sites located within the City of DeKalb. A portion of the County Farm site sales tax revenues of 1.25 cents per dollar of sales are received and distributed at the rate of 0.75 cents into the County's two Debt Service Funds, the 2010A Build America Bonds Fund and the 2010B Recovery Zone Economic Development Bonds Fund, to fund the required debt service payments. The remaining sales tax revenues from each site are deposited into the General Fund, the PBC Lease Fund, and the Opportunity Fund in varying amounts. This revenue source generated \$1.5 million in 2015 and is classified as intergovernmental revenue.

Income taxes are also shared by the State but on a per-capita basis and are therefore classified as intergovernmental revenue as well. Income tax revenue increased by approximately \$0.2 million from 2014 to 2015. Tax Increment Financing District Surplus revenue of \$0.2 million is also classified as intergovernmental revenue.

3. Total County Expenses

The following chart summarizes total DeKalb County expenses for 2015:



DeKalb County's expenses totaled \$63.3 million in 2015 increasing by only \$0.4 million or 0.7% from 2014. Public Safety expenses are now the largest expense group for the County at 36% of total expenses as they surpassed Health and Welfare expenses in 2014. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Services & Disaster Agency, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices. There was only a slight increase in Public Safety expenses from 2014 to 2015 of \$125,612 or 0.2% which is due to normal inflationary increases for salaries, health insurance, pension contributions, supplies, etc.

General Government expenses decreased by \$1.3 million or 9.8% from 2014 due to the reduction in work performed on a major grant project to turn the former Evergreen Village Mobile Home Park into open space to alleviate flooding problems at the park. The vast majority of the expenses for acquiring the park and providing relocation assistance for the former residents of the park were incurred in 2014 with only some demolition and site restoration work remaining for 2015.

Health and Welfare expenses include the Departments of Public Health, Community Action, Financial Aid, Senior Services, Veteran's Assistance, Community Mental Health, and the DeKalb County Rehab and Nursing Center. Total Health and Welfare expenses for the County in 2015 increased by \$1.1 million comprised of a \$0.5 million (7.3%) increase in Governmental Activities and a \$0.6 million (4.4%) increase in Business-Type Activities for operations at the DeKalb County Rehab and Nursing Center, which is the County's only Business-Type Activity. The increase in Governmental Activities includes \$0.4 million in additional services provided the Community Mental Health Board and the Senior Services Fund combined. As the State of Illinois has cut back on social services funding, there is a greater demand for those services provided at the local level. The increase in Business-Type Activities is primarily the result of the DeKalb County Rehab and Nursing Center experiencing cost increases in the Rehabilitation and Nursing Divisions, as well as incurring an increase in workers compensation and liability claims reserves and expenses as some pending cases were resolved.

Highways and Streets expenses increased by \$0.5 million or 9.7% in 2015 due to several factors. More of the road repair and resurfacing projects undertaken in 2015 were of the maintenance variety that did not result in capitalization of costs. In 2015, between the infrastructure and construction in progress categories of capital assets, there was \$1.0 million less in capitalized assets. This, coupled with normal inflationary increases for salaries, health insurance, pension contributions, and other operating costs, resulted in the \$0.5 million increase in Highways and Streets expenses in 2015.

IV. Financial Analysis of the County's Funds

As of December 31, 2015 the governmental funds had a combined fund balance total of \$48.3 million including a \$7.5 million General Fund portion classified as unassigned. There is also \$12.1 million that is assigned for Capital Projects, and \$400,000 that is assigned to balance the 2016 General Fund budget. Total governmental funds unrestricted fund balances as of December 31, 2015 amount to \$20.0 million which reflects a decrease of \$0.1 million from the prior year.

The total General Fund fund balance of \$8,210,480 is 30.9% of the total 2015 General Fund expenditures of \$26.6 million or 113 days of operating funds. The General Fund fund balance decrease of \$695,381 was primarily due to the planned reduction of \$603,900 per the original FY 2015 budget coupled with the salaries and benefits cost of one additional Corrections Officer in the amount of \$92,000 approved by the County Board via a budget amendment in January, 2015.

All other governmental funds have combined fund balances of \$40.1 million which is either non-spendable for prepaid items (\$0.1 million), restricted for various purposes (\$27.9 million), or assigned for capital purposes (\$12.1 million).

The County's proprietary funds had combined net positions of \$18.1 million as of December 31, 2015 which is \$1.0 million or 5.2% lower than the 2014 year-end balances. Of this amount \$4.8 million is the net investment in capital assets, \$2.4 million is restricted for debt service or tort and liability purposes, and \$10.9 million is unrestricted. The unrestricted portion decreased by \$1.2 million or 9.6% from the 2014 year-end balance primarily due to the \$1.7 million reduction due to the change in accounting principle and retroactive recording of a net pension liability in accordance with GASB Statement No. 68, the impact of which was partially offset by a \$0.8 million increase in net position for internal service funds.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio. All of the County's deposits were covered by either FDIC insurance or collateral at December 31, 2015.

Cash temporarily idle during the year was invested in accordance with the investment policy. The County Treasurer utilizes a competitive bidding system with local financial institutions to assure that the highest return possible is made on invested funds. DeKalb County earned investment income of \$157,195 on all funds for the year ended December 31, 2015 compared with \$172,251 in the year ended December 31, 2014. This reflects a decrease of \$15,056 or 8.7%. This decrease in interest income reflects lower total fund balances available for investment coupled with a continued low interest rate environment.

V. General Fund Budgetary Highlights

The following table summarizes the County’s General Fund budget for 2015 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
January 1, 2015 through December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	19,194,000	19,194,000	18,111,513
Licenses & Permits	114,900	114,900	126,166
Intergovernmental	3,019,700	3,019,700	3,311,005
Charges for Services	4,464,900	4,464,900	4,330,057
Fines and Forfeits	745,300	745,300	728,571
Investment Income	21,000	21,000	22,775
Miscellaneous	<u>233,900</u>	<u>233,900</u>	<u>311,950</u>
Total Revenues	<u>27,793,700</u>	<u>27,793,700</u>	<u>26,942,037</u>
EXPENDITURES AND TRANSFERS			
General Government	6,682,400	6,772,400	6,266,823
Public Safety	20,474,200	20,751,200	20,151,577
Health and Welfare	180,000	180,000	165,328
Transfers Out	1,218,000	1,288,000	1,286,000
Transfers In	<u>(157,000)</u>	<u>(157,000)</u>	<u>(232,310)</u>
Total Expenditures and Transfers	<u>28,397,600</u>	<u>28,834,600</u>	<u>27,637,418</u>
Net Change in Fund Balance	<u>(603,900)</u>	<u>(1,040,900)</u>	<u>(695,381)</u>

As can be seen above, General Fund revenues in 2015 were \$0.9 million or 3.1% less than the budgeted amount. The major contributing factor to this is the taxes category that fell \$1.1 million short of the budgeted amount. Sales taxes in particular ended the year \$1.0 million under budget. This was due primarily to the drop in fuel prices which negatively impacted all fuel sales but significantly impacted the airline fuel sales tax receipts.

General Fund expenditures and transfers in 2015 were \$1.2 million or 4.2% less than the final budgeted amounts as all departments ended the fiscal year under their final budget amounts for the year since the decline in sales tax revenue was recognized early in the year allowing for the appropriate adjustments to be made in discretionary expenditures in order to keep total General Fund expenditures within budgeted amounts.

VI. Capital Assets

The following schedule reflects the County's capital asset balances as of December 31, 2015:

**Table 4
Capital Assets
December 31, 2015**

Capital Asset Classification	Governmental Activities		Business-Type Activities		Total Primary Activities	
	2015	2014	2015	2014	2015	2014
Land and Land Right of Way	8,013,678	8,013,678	-	-	8,013,678	8,013,678
Buildings	43,319,903	42,735,599	12,182,399	12,182,399	55,502,302	54,917,998
Land Improvements	14,976,715	14,976,715	1,049,853	1,008,989	16,026,568	15,985,704
Vehicles	4,493,071	4,304,692	-	-	4,493,071	4,304,692
Furniture and Fixtures	-	-	857,699	822,890	857,699	822,890
Equipment	4,883,197	4,704,644	962,698	969,268	5,845,895	5,673,912
Infrastructure	55,228,118	50,348,324	-	-	55,228,118	50,348,324
Intangibles	179,773	179,773	-	-	179,773	179,773
Construction in Progress	<u>1,543,071</u>	<u>3,518,612</u>	<u>27,345</u>	<u>3,992</u>	<u>1,570,416</u>	<u>3,522,604</u>
Subtotal	<u>132,637,526</u>	<u>128,782,037</u>	<u>15,079,994</u>	<u>14,987,538</u>	<u>147,717,520</u>	<u>143,769,575</u>
Less:						
Accumulated Depreciation	<u>(52,644,915)</u>	<u>(49,001,247)</u>	<u>(9,556,449)</u>	<u>(9,004,768)</u>	<u>(62,201,364)</u>	<u>(58,006,015)</u>
Total Net Assets	<u>79,992,611</u>	<u>79,780,790</u>	<u>5,523,545</u>	<u>5,982,770</u>	<u>85,516,156</u>	<u>85,763,560</u>

At year-end, the County's net investment in capital assets for both its governmental and business-type activities was \$85.5 million dollars (net of accumulated depreciation). This represents a decrease of \$0.3 million or 0.3% from the December 31, 2014 amount of \$85.8 million. The business-type activities net capital assets decreased by \$0.5 million which was primarily the depreciation costs for the 2015 fiscal year. The \$0.2 million increase in governmental activities net capital assets is essentially a breakeven amount whereby new capital assets such as roads, bridges, the County Jail Expansion, and other equipment, were acquired or constructed at the same pace as the depreciation costs for governmental activities type capital assets.

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

VII. Long-Term Debt

The following table summarizes the County's long-term debt as of December 31, 2015:

**Table 5
Long-Term Debt
December 31, 2015**

Outstanding Long-Term Debt	Governmental Activities		Business-Type Activities		Totals	
	2015	2014 (Restated)	2015	2014 (Restated)	2015	2014 (Restated)
	Compensated Absences	2,096,420	2,000,937	438,316	493,805	2,534,736
2005 Lease Revenue Bonds	231,250	452,500	693,750	1,357,500	925,000	1,810,000
2010A Build America Bonds General Obligation Series	7,435,000	8,015,000	-	-	7,435,000	8,015,000
2010B Recovery Zone Economic Development Bonds General Obligation Series	5,970,000	5,970,000	-	-	5,970,000	5,970,000
Unamortized Bond Premium	4,436	8,873	13,309	26,617	17,745	35,490
Net Pension Liability	19,682,521	10,689,813	4,271,871	1,743,798	23,954,392	12,433,611
Other Postemployment Benefits	208,072	117,865	-	-	208,072	117,865
TOTAL	35,627,699	27,254,988	5,417,246	3,621,720	41,044,945	30,876,708

As of December 31, 2015, the County had a total of \$41.0 million in outstanding long-term debt. Compensated absences stayed virtually unchanged from 2014 at \$2.5 million. Other postemployment benefits increased by \$90,207 as the County is not prefunding any of the implicit rate subsidies for retiree health insurance. Total bonded indebtedness decreases by \$1.5 million as scheduled principal payments were made on the 2005 Lease Revenue Bonds issue (\$902,745 including bond premium amortization) and the 2010A Build America Bonds General Obligation Series (\$580,000). Note that principal payments on the 2010B Recovery Zone Economic Development Bonds General Obligation Series issue do not begin until Fiscal Year 2025 when the 2010A Build America Bonds General Obligation Series issue has been retired in full.

The final component of long-term debt outstanding is net pension liability which is now being included per Governmental Accounting Standards Board Statement No. 68. Net pension liability increased by \$11.5 million due to the requirement to retroactively record the County's net pension liabilities.

Under current State statutes, DeKalb County's general obligation bonded debt issuances are subject to a legal limitation based on 2.875% of total assessed value of real and personal property. That would allow the County to currently incur debt up to \$48,737,941. Alternate revenue bonds and Public Building Commission bonds are excluded from this limitation. Accordingly, as of December 31, 2015, DeKalb County's net general obligation bonded debt that is subject to the debt limit was \$0 because lease revenue bonds and alternate revenue source bonds generally do not count against the legal debt limit.

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

VIII. Economic Factors and Next Year's Budget Issues

The taxable assessed valuation for the County decreased by \$31.3 million dollars from the previous year for a new net total of \$1,695,232,717. There is some concern that the commercial and industrial value only makes up about 21.1% of the property tax base which puts a lot of burden on residential property taxpayers who make up about 62.5% of the tax base. The remaining 16.4% of the tax base is comprised of farm land, wind towers, and railroads.

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

Ongoing efforts are in place to bring increased economic development to the County that will help diversify the tax base. One of the efforts of the County is participation in the DeKalb County Economic Development Corporation (DCEDC). This partnership of private and public interests works together to facilitate economic development within the County.

During 2015, DCEDC targeted attracting new business and industry that could capitalize on distinct advantages and strengths of the County. Another goal for DCEDC was to continue to identify needed workplace skills and communicating workforce requirements to educational institutions and training providers, as well as promoting labor market skills and occupations.

This partnership has been successful over the years as the County recognizes that economic growth can be contagious and that regional efforts are important, as many issues simply cannot be constrained by municipal boundaries, and that various communities can, and do, benefit from growth in a nearby community.

Along those lines, as part of the efforts to attract new business and industry to the County, DCEDC worked closely with the County and six municipalities to submit an enterprise zone application to the State of Illinois in 2014 with the goal of diversifying the County's tax base by attracting more industry and commercial interests to the County.

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

The six municipalities that partnered with the County and DCEDC on this initiative were the Town of Cortland, the City of DeKalb, the City of Genoa, the City of Sandwich, the City of Sycamore, and the Village of Waterman. The results of the competitive application process were announced in 2015 and, on December 17, 2015, the Illinois Department of Commerce & Economic Opportunity, certified the DeKalb County Enterprise Zone. This designation is anticipated to be a very powerful economic development tool in attracting commercial and industrial development projects to DeKalb County.

As of this writing, the 2016 financial year is well underway. The next budget to be developed will be the 2017 budget. It will be discussed in the early fall of 2016 for the fiscal year beginning January 1, 2017. The problems that were faced with the 2016 budget are anticipated to be at the forefront of the 2017 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns.

There was a 3.6% premium increase in health insurance rates effective January, 2015, and a 6.0% increase effective for 2016. The County first offered a High Deductible Health Plan (HDHP) in addition to a traditional PPO plan in 2014. Employee participation in the HDHP plan is relatively low with only 12% of employees participating in the plan during 2015. The County did provide an incentive to entice employees towards the HDHP plan with an employer contribution to their individual Health Savings Accounts for 2015 in amounts ranging from \$1,296 for single coverage to \$3,096 for family coverage. This incentive continues into 2016 with the amounts ranging from \$1,344 for single coverage to \$3,168 for family coverage.

During 2016, the County Jail Expansion project will begin in earnest as site improvements, excavation work, foundations, and the shell of the building will be completed with a target final completion date in mid-2018. A combination of debt issues, internal borrowing, and landfill community host benefit fees will be used to finance the construction and operation of the Jail Expansion which will address all of the critical needs identified with current jail operations.

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

IX. Request for Information

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

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2015

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Forest Preserve District
ASSETS				
Cash and investments	\$ 58,928,602	\$ 4,653,122	\$ 63,581,724	\$ 7,305,004
Receivables, net of allowance, where applicable				
Property taxes	21,530,000	-	21,530,000	1,485,000
Accounts	792,219	2,829,064	3,621,283	26,255
Accrued interest	12,329	-	12,329	4,160
Other	110,221	-	110,221	-
Prepaid items	439,286	174,864	614,150	3,790
Inventory	-	14,248	14,248	-
Internal balances	135,624	(135,624)	-	-
Due from other governments	2,945,950	-	2,945,950	-
Restricted assets				
Cash and investments	82,583	247,750	330,333	-
Capital assets				
Not depreciated	9,556,749	27,345	9,584,094	4,259,285
Depreciated (net of accumulated depreciation)	70,435,862	5,496,200	75,932,062	748,617
Total assets	164,969,425	13,306,969	178,276,394	13,832,111
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF/SLEP	8,839,929	2,634,115	11,474,044	262,058
Total deferred outflows of resources	8,839,929	2,634,115	11,474,044	262,058
Total assets and deferred outflows of resources	173,809,354	15,941,084	189,750,438	14,094,169
LIABILITIES				
Accounts payable	3,362,534	611,181	3,973,715	64,660
Retainage payable	34,579	-	34,579	-
Accrued payroll	396,589	86,568	483,157	4,886
Accrued interest payable	25,579	2,457	28,036	-
Claims payable	1,202,573	401,761	1,604,334	-
Due to others	550,233	-	550,233	-
Unearned revenue	810,182	-	810,182	-
Noncurrent liabilities				
Due within one year	1,055,892	794,722	1,850,614	-
Due in more than one year	34,571,808	4,622,524	39,194,332	71,762
Total liabilities	42,009,969	6,519,213	48,529,182	141,308
DEFERRED INFLOWS OF RESOURCES				
Pension items - IMRF/SLEP	387,913	80,545	468,458	37,267
Deferred property taxes	21,530,000	-	21,530,000	1,485,000
Total deferred inflows of resources	21,917,913	80,545	21,998,458	1,522,267
Total liabilities and deferred inflows of resources	63,927,882	6,599,758	70,527,640	1,663,575

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION

December 31, 2015

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Forest Preserve District
NET POSITION				
Net investment in capital assets	\$ 66,351,925	\$ 4,816,486	\$ 71,168,411	\$ 5,007,902
Restricted for				
Debt service	1,526,494	245,293	1,771,787	-
Retirement	508,875	-	508,875	-
Public buildings	4,314,420	-	4,314,420	-
Specific purpose	1,456,921	-	1,456,921	1,807,403
Public safety	2,522,481	-	2,522,481	-
Highways and streets	11,355,119	-	11,355,119	-
Health and welfare	6,228,287	-	6,228,287	-
Tort and liability	2,173,439	-	2,173,439	-
Unrestricted	13,443,511	4,279,547	17,723,058	5,615,289
 TOTAL NET POSITION	 \$ 109,881,472	 \$ 9,341,326	 \$ 119,222,798	 \$ 12,430,594

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2015

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 12,137,292	\$ 2,339,259	\$ 87,144	\$ 838,061
Public safety	22,649,060	5,375,891	918,772	74,888
Highways and streets	5,956,242	735,828	1,500,189	403,384
Health and welfare	7,749,176	2,981,376	1,923,586	707,707
Interest	619,871	-	226,513	-
Total governmental activities	49,111,641	11,432,354	4,656,204	2,024,040
Business-Type Activities				
Nursing home	14,229,963	14,131,960	-	161,629
Total business-type activities	14,229,963	14,131,960	-	161,629
TOTAL PRIMARY GOVERNMENT	\$ 63,341,604	\$ 25,564,314	\$ 4,656,204	\$ 2,185,669
COMPONENT UNIT				
Forest Preserve District	\$ 1,190,119	\$ 545,905	\$ -	\$ -

	Net (Expense) Revenue and Change in Net Position			Component Unit
	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	\$ (8,872,828)	\$ -	\$ (8,872,828)	\$ -
	(16,279,509)	-	(16,279,509)	-
	(3,316,841)	-	(3,316,841)	-
	(2,136,507)	-	(2,136,507)	-
	(393,358)	-	(393,358)	-
	(30,999,043)	-	(30,999,043)	-
	-	63,626	63,626	-
	-	63,626	63,626	-
	(30,999,043)	63,626	(30,935,417)	-
	-	-	-	(644,214)
General Revenues				
Taxes				
Property	21,342,950	-	21,342,950	1,483,678
Replacement	576,324	-	576,324	15,650
Sales and use	4,698,434	-	4,698,434	-
Other	772	-	772	-
Intergovernmental	3,516,175	-	3,516,175	135,944
Investment income	136,733	20,462	157,195	24,806
Miscellaneous	361,627	17,221	378,848	432,398
Gain on disposal of capital assets	92,920	-	92,920	2,000
Transfers	107,624	(107,624)	-	-
Total	30,833,559	(69,941)	30,763,618	2,094,476
CHANGE IN NET POSITION	(165,484)	(6,315)	(171,799)	1,450,262
NET POSITION, JANUARY 1, 2015	120,736,769	11,091,439	131,828,208	10,929,283
Change in Accounting Principle	(10,689,813)	(1,743,798)	(12,433,611)	51,049
NET POSITION, JANUARY 1, 2015, RESTATED	110,046,956	9,347,641	119,394,597	10,980,332
NET POSITION, DECEMBER 31, 2015	\$ 109,881,472	\$ 9,341,326	\$ 119,222,798	\$ 12,430,594

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2015

	General	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS			
Cash and investments	\$ 7,396,412	\$ 41,102,430	\$ 48,498,842
Receivables			
Property taxes	12,910,600	8,023,400	20,934,000
Accounts	249,430	502,425	751,855
Accrued interest	2,556	4,602	7,158
Other	88,181	22,040	110,221
Prepaid items	261,303	152,531	413,834
Due from other funds	-	775,868	775,868
Due from other governments	1,733,075	1,212,875	2,945,950
Restricted assets			
Cash and investments	-	82,583	82,583
TOTAL ASSETS	\$ 22,641,557	\$ 51,878,754	\$ 74,520,311
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,024,245	\$ 2,218,649	\$ 3,242,894
Retainage payable	-	34,579	34,579
Accrued payroll	318,906	77,683	396,589
Due to others	90,826	459,407	550,233
Due to other funds	-	743,269	743,269
Unearned revenue	86,500	185,159	271,659
Total liabilities	1,520,477	3,718,746	5,239,223
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	12,910,600	8,023,400	20,934,000
Total deferred inflows of resources	12,910,600	8,023,400	20,934,000
Total liabilities and deferred inflows of resources	14,431,077	11,742,146	26,173,223
FUND BALANCES			
Nonspendable - prepaid items	261,303	152,531	413,834
Restricted for debt service	-	1,526,494	1,526,494
Restricted for retirement	-	508,875	508,875
Restricted for public buildings	-	4,314,420	4,314,420
Restricted for specific purpose	-	1,456,921	1,456,921
Restricted for public safety	-	2,522,481	2,522,481
Restricted for highways and streets	-	11,355,119	11,355,119
Restricted for health and welfare	-	6,228,287	6,228,287
Unrestricted			
Assigned for subsequent year budget	400,000	-	400,000
Assigned for capital purposes	-	12,031,480	12,031,480
Assigned for bike paths	-	40,000	40,000
Unassigned			
General Fund	7,549,177	-	7,549,177
Total fund balances	8,210,480	40,136,608	48,347,088
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 22,641,557	\$ 51,878,754	\$ 74,520,311

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 48,347,088
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	
Capital assets	79,992,611
Differences between expected and actual experience, assumption changes, net differences between projected and actual earnings for the Illinois Municipal Retirement Fund and the Sheriff's Law Enforcement Personnel Fund are recognized as deferred outflows and inflows on the statement of net position	8,452,016
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds	
Bonds payable	(13,636,250)
Interest payable	(25,579)
Compensated absences	(2,096,420)
Net pension liability	(19,682,522)
Net other postemployment benefit obligation	(208,072)
Unamortized bond premium	(4,436)
The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>8,743,036</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 109,881,472</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	General	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES			
Taxes	\$ 18,111,513	\$ 7,829,158	\$ 25,940,671
Licenses and permits	126,166	569,919	696,085
Intergovernmental	3,311,005	7,107,519	10,418,524
Charges for services	4,330,057	4,806,561	9,136,618
Fines and forfeits	728,571	247,335	975,906
Investment income	22,775	113,958	136,733
Miscellaneous	311,950	47,930	359,880
Total revenues	26,942,037	20,722,380	47,664,417
EXPENDITURES			
Current			
General government	6,266,823	4,320,675	10,587,498
Public safety	20,151,577	1,698,129	21,849,706
Highways and streets	-	6,904,174	6,904,174
Health and welfare	165,328	7,109,848	7,275,176
Debt service			
Principal	-	801,250	801,250
Interest and fiscal charges	-	625,604	625,604
Capital outlay	-	1,048,773	1,048,773
Total expenditures	26,583,728	22,508,453	49,092,181
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	358,309	(1,786,073)	(1,427,764)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	100,540	100,540
Transfers in	232,310	4,654,781	4,887,091
Transfers (out)	(1,286,000)	(3,496,631)	(4,782,631)
Total other financing sources (uses)	(1,053,690)	1,258,690	205,000
NET CHANGE IN FUND BALANCES	(695,381)	(527,383)	(1,222,764)
FUND BALANCES, JANUARY 1, 2015	8,905,861	40,663,991	49,569,852
FUND BALANCES, DECEMBER 31, 2015	\$ 8,210,480	\$ 40,136,608	\$ 48,347,088

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (1,222,764)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditure; however, they are capitalized and depreciated in the statement of activities	3,879,151
Contributions of capital assets are only reported on the statement of activities	403,384
The change in interest payable and repayment of the principal portion of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	806,983
The change in the Illinois Municipal Retirement Fund and Sheriff's Law Enforcement Personnel Fund net pension liabilities and deferred outflows/inflows of resources is not a source or use of a financial resource	(540,692)
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
Depreciation	(4,063,094)
Loss on disposal of capital assets	(7,620)
Change in compensated absences	(95,483)
Change in net other postemployment benefit obligation	(90,207)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>764,858</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (165,484)</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS

December 31, 2015

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 4,653,122	\$ 10,429,760
Receivables		
Property taxes	-	596,000
Accounts	2,829,064	40,364
Accrued interest	-	5,171
Prepaid expenses	174,864	25,452
Due from other funds	-	103,025
Inventory	14,248	-
Restricted assets		
Cash and investments	247,750	-
	<hr/>	<hr/>
Total current assets	7,919,048	11,199,772
CAPITAL ASSETS		
Not depreciated	27,345	-
Depreciated, net of accumulated depreciation	5,496,200	-
	<hr/>	<hr/>
Total capital assets	5,523,545	-
	<hr/>	<hr/>
Total assets	13,442,593	11,199,772
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	2,634,115	-
	<hr/>	<hr/>
Total deferred outflows of resources	2,634,115	-
	<hr/>	<hr/>
Total assets and deferred outflows of resources	16,076,708	11,199,772

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUNDS

December 31, 2015

	Business- Type Activities Nursing Home	Governmental Activities Internal Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 611,181	\$ 97,444
Accrued payroll	86,568	-
Claims payable	401,761	1,202,573
Flexible benefit payable	-	22,196
Due to other funds	135,624	-
Unearned revenue	-	538,523
Compensated absences payable	87,663	-
Liabilities payable from restricted assets		
Interest payable	2,457	-
Revenue bonds payable	707,059	-
	<hr/>	<hr/>
Total current liabilities	2,032,313	1,860,736
NONCURRENT LIABILITIES		
Compensated absences payable	350,653	-
Net pension liability - IMRF	4,271,871	-
	<hr/>	<hr/>
Total noncurrent liabilities	4,622,524	-
	<hr/>	<hr/>
Total liabilities	6,654,837	1,860,736
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes	-	596,000
Pension items - IMRF	80,545	-
	<hr/>	<hr/>
Total deferred inflows of resources	80,545	596,000
	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	6,735,382	2,456,736
NET POSITION		
Net investment in capital assets	4,816,486	-
Restricted for debt service	245,293	-
Restricted for tort and liability	-	2,173,439
Unrestricted	4,279,547	6,569,597
	<hr/>	<hr/>
TOTAL NET POSITION	\$ 9,341,326	\$ 8,743,036
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
<hr/>		
OPERATING REVENUES		
Charges for services	\$ 14,131,960	\$ 6,483,595
OPERATING EXPENSES		
Administration	1,817,058	-
Operations	11,733,600	6,436,146
Depreciation	619,359	-
Total operating expenses	14,170,017	6,436,146
OPERATING INCOME (LOSS)	(38,057)	47,449
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	-	677,812
Investment income	20,462	36,433
Loss on disposal of capital assets	(683)	-
Other income	17,221	-
Interest expense	(59,263)	-
Total non-operating revenues (expenses)	(22,263)	714,245
INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	(60,320)	761,694
TRANSFERS		
Transfers in	-	3,164
Transfers (out)	(107,624)	-
Total transfers	(107,624)	3,164
CONTRIBUTIONS	161,629	-
CHANGE IN NET POSITION	(6,315)	764,858
NET POSITION, JANUARY 1, 2015	11,091,439	7,978,178
Change in accounting principle	(1,743,798)	-
NET POSITION, JANUARY 1, 2015, RESTATED	9,347,641	7,978,178
NET POSITION, DECEMBER 31, 2015	\$ 9,341,326	\$ 8,743,036

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS**

For the Year Ended December 31, 2015

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 15,146,900	\$ 1,674,443
Receipts of operating contributions	117,423	-
Receipts from interfund service transactions	-	4,795,523
Payments to suppliers	(5,098,410)	(6,456,486)
Payments to employees	(8,912,801)	-
	<hr/>	<hr/>
Net cash from operating activities	1,253,112	13,480
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	28,000	(137,861)
Receipt of general property taxes	-	677,812
	<hr/>	<hr/>
Net cash from noncapital financing activities	28,000	539,951
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(74,786)	-
Payment on revenue bonds	(663,750)	-
Receipt on sale of capital assets	-	-
Payments for capital acquisition	(116,610)	-
	<hr/>	<hr/>
Net cash from capital and related financing activities	(855,146)	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	20,816	33,576
	<hr/>	<hr/>
Net cash from investing activities	20,816	33,576
NET INCREASE IN CASH AND CASH EQUIVALENTS	446,782	587,007
CASH AND CASH EQUIVALENTS, JANUARY 1, 2015	4,454,090	9,842,753
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2015	\$ 4,900,872	\$ 10,429,760
	<hr/>	<hr/>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
PROPRIETARY FUNDS

For the Year Ended December 31, 2015

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ (38,057)	\$ 47,449
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	619,359	-
Receipts of miscellaneous income	17,221	-
Receipts of donations	117,423	-
Effects of changes in operating assets and liabilities		
Accounts receivable	997,719	(24,910)
Prepaid expenses	7,375	(1,428)
Inventory	290	-
Accounts payable	(121,260)	30,527
Accrued payroll	(232,300)	-
Claims payable	(33,673)	(49,439)
Unearned revenue	-	11,281
Compensated absences payable	(55,489)	-
Pension items - IMRF	(25,496)	-
NET CASH FROM OPERATING ACTIVITIES	\$ 1,253,112	\$ 13,480
SCHEDULE OF NONCASH TRANSACTIONS		
Contributed capital assets	\$ 44,206	\$ -
CASH AND INVESTMENTS		
Cash and investments	\$ 4,653,122	\$ 10,429,760
Restricted cash and investments	247,750	-
Total cash and investments	4,900,872	10,429,760

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2015

	Agency Funds
	<u> </u>
ASSETS	
Cash and investments	\$ 5,728,290
Receivables	
Accounts	<u>89,608</u>
TOTAL ASSETS	<u><u>\$ 5,817,898</u></u>
LIABILITIES	
Due to others	<u>\$ 5,817,898</u>
TOTAL LIABILITIES	<u><u>\$ 5,817,898</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Reporting Entity

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

b. Component Units and Related Organizations

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

b. Component Units and Related Organizations (Continued)

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

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

c. Fund Accounting

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

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

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

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).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Fund Accounting (Continued)

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

d. Government-Wide and Fund Financial Statements

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

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

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

The County reports the following major governmental funds:

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

The County reports the following major enterprise fund:

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following internal service funds:

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

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

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

f. Cash and Investments

Cash and Cash Equivalents

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

Investments

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g. Interfund Receivables/Payables

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

h. Prepaid Items/Expenses

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

i. Inventories

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

j. Restricted Assets

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

k. Capital Assets

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

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.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Capital Assets (Continued)

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

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

l. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2015 but have yet to be paid out is reported as expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

m. Long-Term Obligations

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

m. Long-Term Obligations (Continued)

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

n. Fund Balances/Net Position

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

o. Interfund Transactions

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

p. Patient Service Revenue

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

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

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

q. Deferred Outflows/Inflows of Resources

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

r. Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

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

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

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the U.S. Government) for all bank balances in excess of federal depository insurance with the collateral held by an independent third party acting as the County's agent. All of the County's deposits were covered by either FDIC or collateral at December 31, 2015.

b. Investments

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

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

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

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2014 attached as an enforceable lien on January 1, 2014, on property values assessed as of the same date. Taxes are levied by December of the same fiscal year (by passage of a Tax Levy Ordinance). Tax bills were prepared by the County and issued on or about May 1, 2015, and were payable in two installments on or about June 1, 2015 and September 1, 2015. The County collects such taxes and remits them periodically.

The County has elected, under governmental accounting standards, to match its property tax revenues to the fiscal year that the tax levy is intended to finance. Therefore, the entire 2015 tax levy has been recorded as receivable and deferred revenue on the financial statements.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Land	\$ 6,449,232	\$ -	\$ -	\$ 6,449,232
Land right of way	1,564,446	-	-	1,564,446
Construction in progress	3,518,612	1,104,910	3,080,451	1,543,071
Total capital assets not being depreciated	<u>11,532,290</u>	<u>1,104,910</u>	<u>3,080,451</u>	<u>9,556,749</u>
Capital assets being depreciated				
Land improvements	14,976,715	-	-	14,976,715
Buildings and improvements	42,735,599	584,304	-	43,319,903
Vehicles	4,304,692	391,438	203,059	4,493,071
Equipment	4,704,644	402,540	223,987	4,883,197
Intangibles	179,773	-	-	179,773
Infrastructure	50,348,324	4,879,794	-	55,228,118
Total capital assets being depreciated	<u>117,249,747</u>	<u>6,258,076</u>	<u>427,046</u>	<u>123,080,777</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

	Beginning Balances	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES (Continued)				
Less accumulated depreciation for				
Land improvements	\$ 1,451,539	\$ 747,448	\$ -	\$ 2,198,987
Buildings and improvements	15,832,495	1,169,836	-	17,002,331
Vehicles	2,477,112	384,104	203,059	2,658,157
Equipment	3,404,252	198,995	216,367	3,322,821
Intangibles	59,802	29,230	-	89,032
Infrastructure	25,776,047	1,533,481	-	27,309,528
Total accumulated depreciation	<u>49,001,247</u>	<u>4,063,094</u>	<u>419,426</u>	<u>52,644,915</u>
Total capital assets being depreciated, net	<u>68,248,500</u>	<u>2,194,982</u>	<u>7,620</u>	<u>70,435,862</u>
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET	<u><u>\$ 79,780,790</u></u>	<u><u>\$ 3,299,892</u></u>	<u><u>\$ 3,088,071</u></u>	<u><u>\$ 79,992,611</u></u>
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 3,992	\$ 23,353	\$ -	\$ 27,345
Total capital assets not being depreciated	<u>3,992</u>	<u>23,353</u>	<u>-</u>	<u>27,345</u>
Capital assets being depreciated				
Improvements	1,008,989	40,864	-	1,049,853
Buildings	12,182,399	-	-	12,182,399
Furniture and fixtures	822,890	43,455	8,646	857,699
Equipment	969,268	53,144	59,714	962,698
Total capital assets being depreciated	<u>14,983,546</u>	<u>137,463</u>	<u>68,360</u>	<u>15,052,649</u>
Less accumulated depreciation for				
Improvements	553,899	72,694	-	626,593
Buildings	6,930,332	446,102	-	7,376,434
Furniture and fixtures	781,007	17,549	7,964	790,592
Equipment	739,530	83,014	59,714	762,830
Total accumulated depreciation	<u>9,004,768</u>	<u>619,359</u>	<u>67,678</u>	<u>9,556,449</u>
Total capital assets being depreciated, net	<u>5,978,778</u>	<u>(481,896)</u>	<u>682</u>	<u>5,496,200</u>
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET	<u><u>\$ 5,982,770</u></u>	<u><u>\$ (458,543)</u></u>	<u><u>\$ 682</u></u>	<u><u>\$ 5,523,545</u></u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 989,065
Public safety	836,312
Health and welfare	379,957
Highway and streets	<u>1,857,760</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 4,063,094</u></u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

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

	Beginning Balances, Restated	Increases	Decreases	Ending Balances	Current Portions
GOVERNMENTAL ACTIVITIES					
*Compensated absences	\$ 2,000,937	\$ 295,577	\$ 200,094	\$ 2,096,420	\$ 209,642
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	452,500	-	221,250	231,250	231,250
General obligation alternate revenue source bonds					
Taxable Series 2010A	8,015,000	-	580,000	7,435,000	615,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	8,873	-	4,437	4,436	-
*Net pension liability	10,689,813	8,992,708	-	19,682,521	-
*Other postemployment benefit	117,865	90,207	-	208,072	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 27,254,988	\$ 9,378,492	\$ 1,005,781	\$ 35,627,699	\$ 1,055,892
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 493,805	\$ 43,272	\$ 98,761	\$ 438,316	\$ 87,663
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	1,357,500	-	663,750	693,750	693,750
Unamortized bond premium	26,617	-	13,308	13,309	13,309
Net pension liability	1,743,798	2,528,073	-	4,271,871	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 3,621,720	\$ 2,571,345	\$ 775,819	\$ 5,417,246	\$ 794,722

* These liabilities generally retired by the General Fund.

As discussed in Note 12, beginning balances were restated to record the opening net pension liability amounts for the Illinois Municipal Retirement Fund and the Sheriff's Law Enforcement Personnel Fund.

Lease Obligations

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

Lease Obligations (Continued)

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

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

Fiscal Year	2005 Lease Revenue Bonds		
	Principal	Interest	Total
2016	\$ 925,000	\$ 39,313	\$ 964,313
TOTAL	\$ 925,000	\$ 39,313	\$ 964,313

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

Fiscal Year	Lease Payments
2016	\$ 969,656
Total lease payments	969,656
Less interest and expenses	(44,656)
NET LEASE RECEIVABLE	\$ 925,000

General Obligation Alternate Revenue Source Bonds

General Obligation Alternate Revenue Source Taxable Build America Bonds, Series 2010A, \$10,030,000 issued on October 14, 2010, to finance the renovation and expansion of the County Courthouse and the preliminary design work for the County Jail expansion. The Series 2010A bear interest at 0.92% to 4.89%. Interest is payable semiannually on June 15 and December 15 and the bonds mature serially on December 15 annually beginning on December 15, 2011 through December 15, 2025 in amounts ranging from \$205,000 to \$1,020,000.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT (Continued)

General Obligation Alternate Revenue Source Bonds (Continued)

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

The General Obligation Alternate Revenue Source Taxable Bonds Series 2010A and 2010B, maturing through January 1, 2029, are payable from a pledge of sales taxes, host community fees and bond subsidy payments from the United States Treasury Department, with a remaining total pledge of \$18,901,502 as of December 31, 2015. The current year principal and interest payment of \$1,187,663 was 18.22% of the total pledged revenue of \$6,518,114.

Debt service to maturity on the bonds is as follows:

Fiscal Year Ending	Series 2010A Build America Bonds			Series 2010B Economic Recovery Zone Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2016	\$ 615,000	\$ 284,157	\$ 899,157	\$ -	\$ 310,108	\$ 310,108
2017	655,000	268,598	923,598	-	310,108	310,108
2018	700,000	249,406	949,406	-	310,108	310,108
2019	745,000	226,726	971,726	-	310,108	310,108
2020	790,000	200,353	990,353	-	310,108	310,108
2021	845,000	170,412	1,015,412	-	310,108	310,108
2022	900,000	136,696	1,036,696	-	310,108	310,108
2023	960,000	98,986	1,058,986	-	310,108	310,108
2024	1,020,000	56,842	1,076,842	-	310,108	310,108
2025	205,000	10,024	215,024	885,000	310,108	1,195,108
2026	-	-	-	1,160,000	266,832	1,426,832
2027	-	-	-	1,230,000	207,788	1,437,788
2028	-	-	-	1,310,000	143,950	1,453,950
2029	-	-	-	1,385,000	74,652	1,459,652
TOTAL	\$ 7,435,000	\$ 1,702,200	\$ 9,137,200	\$ 5,970,000	\$ 3,974,302	\$ 9,764,302

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

Due from/to other funds at December 31, 2015 consist of the following:

	<u>Due From</u>	<u>Due To</u>
Nursing Home		
Nonmajor Governmental	\$ -	\$ 35,624
Internal Service	-	100,000
Nonmajor Governmental		
Nonmajor Governmental	775,868	743,269
Internal Service		
Nonmajor Governmental	3,025	-
Internal Service	100,000	-
TOTAL	<u>\$ 878,893</u>	<u>\$ 878,893</u>

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

- \$423,638 due from the Federal Highway Matching Fund (Nonmajor Governmental) to the Engineering Fund (Nonmajor Governmental) for previously incurred costs. Repayment is expected within one year.
- \$235,000 due from the Landfill Host Benefit Fund (Nonmajor Governmental) to the Jail Expansion Fund (Nonmajor Governmental) for capital projects. Repayment is expected within one year.

Transfers from/to other funds at December 31, 2015 consist of the following:

	<u>Transfer From</u>	<u>Transfer To</u>
General		
Nonmajor Governmental	\$ 232,310	\$ 1,286,000
Nursing Home		
Nonmajor Governmental	-	107,624
Nonmajor Governmental		
General	1,286,000	232,310
Nursing Home	107,624	-
Nonmajor Governmental	3,261,157	3,261,157
Internal Service	-	3,164
Internal Service		
Nonmajor Governmental	3,164	-
TOTAL	<u>\$ 4,890,255</u>	<u>\$ 4,890,255</u>

6. INDIVIDUAL FUND DISCLOSURES (Continued)

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

- \$1,286,000 was transferred from the General Fund to the nonmajor governmental funds, consisting of \$405,000 transferred to the Health Fund for FICA/IMRF costs. \$551,000 was transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$200,000 was transferred to the Court Security Fund for operating costs. \$70,000 was transferred to the Law Library Fund to subsidize operations. \$50,000 was transferred to the Public Building Maintenance Fund for renewal and replacement costs related to the Community Outreach Building Fund. \$10,000 was transferred to the History Room Fund that is used for a small salary and benefits for a part-time director. These transfers will not be repaid.
- \$2,135,000 was transferred from the Landfill Host Benefit Fund to the Jail Expansion Fund for future costs associated with the jail expansion construction and engineering.

7. RISK MANAGEMENT

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

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

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

Claims payable, including claims incurred, but not reported, are based on the requirements of GASB Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Claims payable are recorded in the Tort and Liability Insurance Fund, Medical Insurance Fund and the Nursing Home Fund at December 31, 2015.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. RISK MANAGEMENT (Continued)

Changes in the Tort and Liability Insurance Fund, Medical Insurance Fund and Nursing Home Fund claims payable in fiscal year 2015 and 2014 were:

Fiscal Year Ended December 31,	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claims Paid	Balance Fiscal Year Ended December 31,
2015	\$ 1,687,446	\$ 5,190,271	\$ 5,273,383	\$ 1,604,334
2014	783,615	6,017,873	5,114,042	1,687,446

8. CONTINGENT LIABILITIES

a. Litigation

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's attorney that resolution of these matters will not have a material adverse effect on the financial condition of the County. The range of potential exposure faced by the County from these lawsuits is estimated from \$1,315,000 to \$1,390,000.

b. Grants

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

c. Property Tax Appeals

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

9. EMPLOYEE RETIREMENT SYSTEMS

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

9. EMPLOYEE RETIREMENT SYSTEMS (Continued)

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

a. Plan Descriptions

Illinois Municipal Retirement Fund - County

Plan Administration

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

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

Plan Membership

At December 31, 2015, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	309
Inactive employees entitled to but not yet receiving benefits	634
Active employees	<u>420</u>
 TOTAL	 <u><u>1,363</u></u>

Benefits Provided

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Benefits Provided (Continued)

For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.5% of their annual salary to IMRF. The County is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended 2015 was 11.08% of covered payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2015
Actuarial cost method	Entry-age Normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.00%
Asset valuation method	Market value

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Net Pension Liability (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rate of return on pension plan investments of 7.50% was blended with the index rate of 3.57% for tax exempt general obligation bonds rated AA or better at December 31, 2015 to arrive at a discount rate of 7.49% used to determine the total pension liability.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 89,070,834	\$ 84,088,553	\$ 4,982,281
Changes for the period			
Service cost	1,866,258	-	1,866,258
Interest	6,611,399	-	6,611,399
Difference between expected and actual experience	1,414,714	-	1,414,714
Changes in assumptions	116,915	-	116,915
Employer contributions	-	2,062,179	(2,062,179)
Employee contributions	-	934,820	(934,820)
Net investment income	-	418,675	(418,675)
Benefit payments and refunds	(3,703,941)	(3,703,941)	-
Other (net transfer)	-	(629,455)	629,455
Net changes	6,305,345	(917,722)	7,223,067
BALANCES AT DECEMBER 31, 2015	\$ 95,376,179	\$ 83,170,831	\$ 12,205,348

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

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

For the year ended December 31, 2015, the County recognized pension expense of \$1,989,330. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 959,778	\$ 230,128
Changes in assumption	1,226,909	-
Net difference between projected and actual earnings on pension plan investments	5,339,357	-
TOTAL	<u>\$ 7,526,044</u>	<u>\$ 230,128</u>

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

<u>Year Ending December 31,</u>	
2016	\$ 2,698,870
2017	1,984,849
2018	1,444,625
2019	1,167,572
2020	-
Thereafter	-
TOTAL	<u>\$ 7,295,916</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.49% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.49%) or 1 percentage point higher (8.49%) than the current rate:

	1% Decrease (6.49%)	Current Discount Rate (7.49%)	1% Increase (8.49%)
Net pension liability	\$ 24,889,704	\$ 12,205,348	\$ 1,886,554

Sheriff's Law Enforcement Personnel

Plan Administration

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

Plan Membership

At December 31, 2015, Sheriff's Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	56
Inactive employees entitled to but not yet receiving benefits	31
Active employees	95
TOTAL	<u><u>182</u></u>

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Benefits Provided

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

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

Contributions

Participating members are required to contribute 7.5% 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, 2015 was 20.94%.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Actuarial Assumptions

The County's net pension liability was measured as of December 31, 2015 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2015
Actuarial cost method	Entry-age normal
Assumptions	
Inflation	2.75%
Salary increases	3.75% to 14.50%
Interest rate	7.50%
Cost of living adjustments	3.00%
Asset valuation method	Market value

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.48%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members.

Therefore, the long-term expected rate of return on pension plan investments of 7.50% was blended with the index rate of 3.57% for tax exempt general obligation bonds rated AA or better at December 31, 2015 to arrive at a discount rate of 7.48% used to determine the total pension liability.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2015	\$ 55,946,639	\$ 48,495,309	\$ 7,451,330
Changes for the period			
Service cost	1,502,304	-	1,502,304
Interest	4,173,091	-	4,173,091
Difference between expected and actual experience	311,758	-	311,758
Changes in assumptions	84,063	-	84,063
Employer contributions	-	1,746,668	(1,746,668)
Employee contributions	-	629,376	(629,376)
Net investment income	-	243,505	(243,505)
Benefit payments and refunds	(1,964,587)	(1,964,587)	-
Other (net transfer)	-	(846,048)	846,048
Net changes	4,106,629	(191,086)	4,297,715
BALANCES AT DECEMBER 31, 2015	\$ 60,053,268	\$ 48,304,223	\$ 11,749,045

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

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

For the year ended December 31, 2015, the County recognized pension expense of \$2,334,713. At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 265,493	\$ 238,330
Changes in assumption	598,132	-
Net difference between projected and actual earnings on pension plan investments	3,084,375	-
TOTAL	\$ 3,948,000	\$ 238,330

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

<u>Year Ending December 31,</u>	
2016	\$ 919,323
2017	919,323
2018	919,321
2019	791,824
2020	116,354
Thereafter	43,525
TOTAL	\$ 3,709,670

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Sheriff's Law Enforcement Personnel (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the County calculated using the discount rate of 7.48% as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.48%) or 1 percentage point higher (8.48%) than the current rate:

	1% Decrease (6.48%)	Current Discount Rate (7.48%)	1% Increase (8.48%)
Net pension liability	\$ 20,928,546	\$ 11,749,045	\$ 4,328,488

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

a. Plan Description

In addition to providing pension benefits, the County is required by ILCS to provide certain health care benefits for retired employees. Substantially all of the County's employees may become eligible for those benefits if they reach normal retirement age while working for the County and retire through IMRF. Retiree participants electing those benefits are required to contribute \$648 to \$1,088 monthly for single coverage, \$1,280 to \$2,296 monthly for retiree and spouse coverage and \$2,240 to \$2,656 monthly for family coverage which is equal to the premium for the coverage.

b. Benefits Provided

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

c. Membership

At December 31, 2014 (most recent available), membership consisted of:

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

d. Funding Policy

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

e. Annual OPEB Costs and Net OPEB Obligation

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

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 68,608	\$ 48,384	70.52%	\$ 38,206
2014	120,437	40,778	33.86%	117,865
2015	124,782	34,575	27.71%	208,072

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

The net OPEB obligation as of December 31, 2015 was calculated as follows:

	<u>County</u>
Annual required contribution	\$ 124,586
Interest on net OPEB obligation	4,125
Adjustment to annual required contribution	<u>(3,929)</u>
Annual OPEB cost	124,782
Contributions made	<u>34,575</u>
Increase in net OPEB obligation	90,207
Net OPEB obligation, beginning of year	<u>117,865</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 208,072</u></u>

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

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

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

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

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

In the December 31, 2014 (most recent available) actuarial valuation, the entry-age actuarial cost method was used. The actuarial assumptions included a discount rate of 3.5% and an initial healthcare cost trend rate of 8% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 3% inflation assumption. The actuarial value of assets was not determined as the County has not advance funded its obligation. The plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2015 was 30 years.

11. SUBSEQUENT EVENT

On May 9, 2016, the PBC called and paid the principal payment on the Series 2005 Lease Revenue Bonds that was due on December 1, 2016.

12. CHANGE IN ACCOUNTING PRINCIPLE

	<u>Increase (Decrease)</u>
CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	
Change in accounting principle To record the IMRF net pension liability	<u>\$ (10,689,813)</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	<u>\$ (10,689,813)</u>
CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	
To record the IMRF net pension liability	<u>\$ (1,743,798)</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - BUSINESS-TYPE ACTIVITIES	<u>\$ (1,743,798)</u>

12. CHANGE IN ACCOUNTING PRINCIPLE (Continued)

With the implementation of GASB Statement No. 68, the County is required to retroactively record the net pension liabilities.

13. DEKALB COUNTY FOREST PRESERVE DISTRICT

Summary of Significant Accounting Policies

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

a. Reporting Entity

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

b. Basis of Presentation

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

c. Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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

Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

e. Cash and Investments

Cash

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

Investments

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

f. Receivables and Payables

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

g. Prepaid Items/Expenses

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

h. Capital Assets

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

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

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

i. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2015, but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements.

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

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

j. Long-Term Obligations

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

k. Fund Balances/Net Position

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

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

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

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

13. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

l. Deferred Outflows/Inflows of Resources

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

m. Use of Estimates

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

o. Change in Accounting Principle

With the implementation of GASB Statement No. 68, the District is required to retroactively record the net pension liability. The District recorded the following change in accounting principle as of January 1, 2015:

	<u>Increase</u>
CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	
To record the IMRF net pension liability	<u>\$ 51,049</u>
TOTAL CHANGE IN ACCOUNTING PRINCIPLE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 51,049</u></u>



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 19,194,000	\$ 19,194,000	\$ 18,111,513
Licenses and permits	114,900	114,900	126,166
Intergovernmental	3,019,700	3,019,700	3,311,005
Charges for services	4,464,900	4,464,900	4,330,057
Fines and forfeits	745,300	745,300	728,571
Investment income	21,000	21,000	22,775
Miscellaneous	233,900	233,900	311,950
Total revenues	27,793,700	27,793,700	26,942,037
EXPENDITURES			
General government	6,682,400	6,772,400	6,266,823
Public safety	20,474,200	20,751,200	20,151,577
Health and welfare	180,000	180,000	165,328
Total expenditures	27,336,600	27,703,600	26,583,728
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	457,100	90,100	358,309
OTHER FINANCING SOURCES (USES)			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	20,000	20,000	20,000
Court automation	5,000	5,000	5,000
Health	8,000	8,000	8,000
GIS Development	15,000	15,000	15,000
Evergreen village operations	-	-	4,749
Tax sale automation	3,000	3,000	3,000
FEMA grant Montoya Project	-	-	25
Neutral Exchange	-	-	10
DUI	51,000	51,000	51,000
Mental health	40,000	40,000	49,009
Landfill host benefit	-	-	61,517
Probation	5,000	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(405,000)	(405,000)	(405,000)
History room	(10,000)	(10,000)	(10,000)
Court security	(200,000)	(200,000)	(200,000)
Asset replacement	(553,000)	(623,000)	(621,000)
Total other financing sources (uses)	(1,061,000)	(1,131,000)	(1,053,690)
NET CHANGE IN FUND BALANCE	\$ (603,900)	\$ (1,040,900)	(695,381)
FUND BALANCE, JANUARY 1, 2015			8,905,861
FUND BALANCE, DECEMBER 31, 2015			\$ 8,210,480

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN**

December 31, 2015

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)
2010	\$ -	\$ 638,968	0.00%	\$ 638,968	\$ 26,137,315	2.44%
2011	N/A	N/A	N/A	N/A	N/A	N/A
2012	-	700,282	0.00%	700,282	25,959,404	2.70%
2013	N/A	N/A	N/A	N/A	N/A	N/A
2014	-	1,384,904	0.00%	1,384,904	26,494,235	5.23%
2015	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

	<u>2015</u>
Actuarially determined contribution	\$ 2,062,743
Contributions in relation to the actuarially determined contribution	<u>2,062,179</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ 564</u></u>
Covered-employee payroll	\$ 18,616,815
Contributions as a percentage of covered-employee payroll	11.08%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2013. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded annually.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2015

	<u>2015</u>
Actuarially determined contribution	\$ 1,708,456
Contributions in relation to the actuarially determined contribution	<u>1,746,668</u>
CONTRIBUTION DEFICIENCY (Excess)	<u><u>\$ (38,212)</u></u>
Covered-employee payroll	\$ 8,341,299
Contributions as a percentage of covered-employee payroll	20.94%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of December 31, 2013. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 28 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.5% annually, projected salary increases assumption of 4.4% to 16.0% compounded annually and postretirement benefit increases of 3.0% compounded annually.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2010	\$ 20,995	\$ 25,741	81.56%
2011	20,995	56,692	37.03%
2012	86,647	56,276	153.97%
2013	48,384	68,488	70.65%
2014	40,778	120,891	33.73%
2015	34,575	124,586	27.75%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

	2015
TOTAL PENSION LIABILITY	
Service cost	\$ 1,866,258
Interest	6,611,399
Differences between expected and actual experience	1,414,714
Changes of assumptions	116,915
Benefit payments, including refunds of member contributions	(3,703,941)
Net change in total pension liability	6,305,345
Total pension liability - beginning	89,070,834
TOTAL PENSION LIABILITY - ENDING	\$ 95,376,179
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 2,062,179
Contributions - member	934,820
Net investment income	418,675
Benefit payments, including refunds of member contributions	(3,703,941)
Other (net transfer)	(629,455)
Net change in plan fiduciary net position	(917,722)
Plan fiduciary net position - beginning	84,088,553
PLAN FIDUCIARY NET POSITION - ENDING	\$ 83,170,831
EMPLOYER'S NET PENSION LIABILITY	\$ 12,205,348
Plan fiduciary net position as a percentage of the total pension liability	87.20%
Covered-employee payroll	\$ 18,616,815
Employer's net pension liability as a percentage of covered-employee payroll	65.56%

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

	<u>2015</u>
TOTAL PENSION LIABILITY	
Service cost	\$ 1,502,304
Interest	4,173,091
Differences between expected and actual experience	311,758
Changes of assumptions	84,063
Benefit payments, including refunds of member contributions	<u>(1,964,587)</u>
Net change in total pension liability	4,106,629
Total pension liability - beginning	<u>55,946,639</u>
TOTAL PENSION LIABILITY - ENDING	<u><u>\$ 60,053,268</u></u>
PLAN FIDUCIARY NET POSITION	
Contributions - employer	\$ 1,746,668
Contributions - member	629,376
Net investment income	243,505
Benefit payments, including refunds of member contributions	(1,964,587)
Other (net transfer)	<u>(846,048)</u>
Net change in plan fiduciary net position	(191,086)
Plan fiduciary net position - beginning	<u>48,495,309</u>
PLAN FIDUCIARY NET POSITION - ENDING	<u><u>\$ 48,304,223</u></u>
EMPLOYER'S NET PENSION LIABILITY	<u><u>\$ 11,749,045</u></u>
Plan fiduciary net position as a percentage of the total pension liability	80.44%
Covered-employee payroll	\$ 8,158,815
Employer's net pension liability as a percentage of covered-employee payroll	144.00%

Changes in assumptions related to retirement age and mortality were made since the prior measurement date.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2015

1. BUDGETS

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

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

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

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

Fund	Excess
Drug Court	\$ 11,073
Jail Expansion	8,718



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**



MAJOR GOVERNMENTAL FUNDS

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 12,701,000	\$ 12,701,000	\$ 12,629,520
Property taxes - FICA/IMRF	200,000	200,000	199,035
Replacement taxes	620,000	620,000	576,324
Mobile home tax	7,000	7,000	7,428
Sales tax (.01)	395,000	395,000	325,736
Sales tax (.0025)	4,960,000	4,960,000	4,027,216
Local use tax	310,000	310,000	345,482
Games tax	1,000	1,000	772
Total taxes	19,194,000	19,194,000	18,111,513
LICENSES AND PERMITS			
Cremation permits	17,000	17,000	20,150
Beer and liquor licenses	2,500	2,500	6,250
Franchise fees	55,000	55,000	53,290
Building permits	40,000	40,000	46,246
Raffle permits	100	100	150
Landfill license	200	200	-
Temporary sign permits	100	100	80
Total licenses and permits	114,900	114,900	126,166
INTERGOVERNMENTAL			
TIF surplus	235,000	235,000	235,434
State income tax	1,550,000	1,550,000	1,692,769
City of Dekalb	300,000	300,000	300,000
Regional office of education agency funds	-	-	121,468
Federal grants	74,100	74,100	60,584
State grants	860,600	860,600	900,750
Total intergovernmental	3,019,700	3,019,700	3,311,005
CHARGES FOR SERVICES			
Office fees	1,590,600	1,590,600	1,415,303
Passport fees	15,000	15,000	23,575
Marriage licenses	18,000	18,000	18,150
Civil union licenses	100	100	90
Revenue stamps	175,000	175,000	182,925
Copying services	42,600	42,600	44,966
GIS recording fee	156,000	156,000	155,879
Assessments	400	400	114
Administrative fees	6,500	6,500	6,100
Regional plan commission	7,000	7,000	6,500
Contract policing	40,000	40,000	65,918
Recordings	359,100	359,100	306,502
Building reinspection	100	100	-

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Work release	\$ 7,500	\$ 7,500	\$ 9,571
Police communications	175,000	175,000	160,010
Zoning hearing fees	6,000	6,000	7,493
Communication contracts	1,010,000	1,010,000	1,023,500
Electronic monitoring	38,000	38,000	86,235
Choices diversion program	12,000	12,000	24,051
Leads connection	3,000	3,000	-
Drug testing	6,000	6,000	7,690
Private pay	5,000	5,000	3,050
Interstate transfer	800	800	500
Pre-trial services	1,000	1,000	75
Victim impact panel	25,000	25,000	27,547
Copying services	1,200	1,200	1,100
Sale of stock paper	10,000	10,000	10,240
In-house copies	28,000	28,000	26,017
In-house printing	36,000	36,000	26,178
Police special event reimbursements	50,000	50,000	41,899
Police partnerships	543,000	543,000	542,996
Community outreach building rental	79,000	79,000	79,000
Medical costs	18,000	18,000	26,883
	<hr/>	<hr/>	<hr/>
Total charges for services	4,464,900	4,464,900	4,330,057
FINES AND FORFEITS			
Traffic fines	375,000	375,000	370,662
Criminal fines	280,000	280,000	280,743
Court system fees	68,800	68,800	62,113
Zoning violation fees	1,500	1,500	800
Bond fees	6,000	6,000	5,355
Drug fines	14,000	14,000	8,898
	<hr/>	<hr/>	<hr/>
Total fines and forfeits	745,300	745,300	728,571
INVESTMENT INCOME			
	21,000	21,000	22,775
MISCELLANEOUS			
Telecommunications commission	16,500	16,500	31,727
E-911	25,000	25,000	25,000
Tower rental	36,000	36,000	39,180
Sale of publications	-	-	12
Prisoner - transportation	1,000	1,000	3,377
Prepaid judicial copies	1,000	1,000	1,857
Client reimbursement	3,000	3,000	325
Other miscellaneous	151,400	151,400	210,472
	<hr/>	<hr/>	<hr/>
Total miscellaneous	233,900	233,900	311,950
TOTAL REVENUES			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 27,793,700	\$ 27,793,700	\$ 26,942,037

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 156,000	\$ 156,000	\$ 155,879
Miscellaneous			
Telephone/data lines	26,000	26,000	26,000
On call reimbursement	-	-	225
E-911	25,000	25,000	25,000
Total miscellaneous	51,000	51,000	51,225
Total information management office	207,000	207,000	207,104
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	6,250
Raffle permits	100	100	150
Landfill licenses	200	200	-
Total licenses and permits	2,800	2,800	6,400
Charges for services			
Marriage licenses	18,000	18,000	18,150
Civil union licenses	100	100	90
Office fees	37,500	37,500	27,754
Passport fees	15,000	15,000	23,575
Revenue stamps	175,000	175,000	182,925
Copying services	42,500	42,500	44,864
Recordings	359,100	359,100	306,502
Total charges for services	647,200	647,200	603,860
Miscellaneous			
	-	-	90
Total county clerk and recorder	650,000	650,000	610,350
Treasurer			
Charges for services			
Office fees	19,000	19,000	19,099
E-911 contract	9,000	9,000	9,000
Total charges for services	28,000	28,000	28,099
Investment income			
Interest	20,000	20,000	16,878
Interest - government	-	-	1,513
Total investment income	20,000	20,000	18,391
Total treasurer	48,000	48,000	46,490

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 38,000	\$ 38,000	\$ 40,786
Charges for services			
Assessments	400	400	114
Miscellaneous			
Other miscellaneous	100	100	34
Total supervisor of assessments	38,500	38,500	40,934
Elections			
Intergovernmental			
Salary reimbursements	10,000	10,000	41,954
Charges for services			
Copying services	100	100	102
Total charges for services	100	100	102
Total elections	10,100	10,100	42,056
Planning and zoning			
Licenses and permits			
Building permits	40,000	40,000	46,246
Temporary sign permits	100	100	80
Total licenses and permits	40,100	40,100	46,326
Charges for services			
Building reinspection	100	100	-
Regional plan commission	7,000	7,000	6,500
Zoning hearing fees	6,000	6,000	7,493
Total charges for services	13,100	13,100	13,993
Fines and forfeits			
Code violations	1,500	1,500	800
Miscellaneous			
Sale of publications	-	-	12
Other miscellaneous	300	300	100
Total miscellaneous	300	300	112
Total planning and zoning	55,000	55,000	61,231

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 12,701,000	\$ 12,701,000	\$ 12,629,520
Property taxes - FICA/IMRF	200,000	200,000	199,035
Replacement taxes	620,000	620,000	576,324
Mobile home tax	7,000	7,000	7,428
TIF surplus	235,000	235,000	235,434
Sales tax (.01)	395,000	395,000	325,736
Sales tax (.0025)	4,960,000	4,960,000	4,027,216
Local use tax	310,000	310,000	345,482
Games tax	1,000	1,000	772
Total taxes	<u>19,429,000</u>	<u>19,429,000</u>	<u>18,346,947</u>
Licenses and permits			
Franchise fees	55,000	55,000	53,290
Intergovernmental			
State income tax	1,550,000	1,550,000	1,692,769
City of DeKalb	300,000	300,000	300,000
Total intergovernmental	<u>1,850,000</u>	<u>1,850,000</u>	<u>1,992,769</u>
Miscellaneous			
Financial services	-	-	5,575
Sale of property	1,000	1,000	-
Land rentals	107,000	107,000	106,658
Building rentals	3,000	3,000	3,000
Settlements	-	-	21
Unclaimed fees	12,000	12,000	22,325
Other miscellaneous	1,000	1,000	1,391
Total miscellaneous	<u>124,000</u>	<u>124,000</u>	<u>138,970</u>
Total other	<u>21,458,000</u>	<u>21,458,000</u>	<u>20,531,976</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	1,100
Sale of stock paper	10,000	10,000	10,240
In-house copies	28,000	28,000	26,017
In-house printing	36,000	36,000	26,178
Total charges for services	<u>75,200</u>	<u>75,200</u>	<u>63,535</u>
Miscellaneous			
Workers' compensation salary	-	-	17,665
Total facilities management	<u>75,200</u>	<u>75,200</u>	<u>81,200</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building			
Charges for services			
Building rental	\$ 79,000	\$ 79,000	\$ 79,000
Total community outreach building	79,000	79,000	79,000
Regional office of education			
Intergovernmental	-	-	121,468
Total regional office of education	-	-	121,468
Total general government	22,620,800	22,620,800	21,821,809
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	6,500	6,500	6,100
Total sheriff's merit commission	6,500	6,500	6,100
Circuit clerk			
Charges for services			
Office fees	570,000	570,000	515,796
County fees	575,000	575,000	541,020
Total charges for services	1,145,000	1,145,000	1,056,816
Fines and forfeits			
Traffic fines	375,000	375,000	370,662
Criminal fines	280,000	280,000	280,743
Drug fines	14,000	14,000	8,898
Total fines and forfeits	669,000	669,000	660,303
Investment income			
Interest	1,000	1,000	4,383
Total circuit clerk	1,815,000	1,815,000	1,721,502
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	720
Fines and forfeits			
Court system fees	68,800	68,800	62,113

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary (Continued)			
Miscellaneous			
Prepaid judicial copies	\$ 1,000	\$ 1,000	\$ 1,857
Miscellaneous	-	-	30
Total miscellaneous	<u>1,000</u>	<u>1,000</u>	<u>1,887</u>
Total judiciary	<u>69,800</u>	<u>69,800</u>	<u>64,720</u>
Court services			
Intergovernmental			
State grant - operating	482,000	482,000	510,238
Total intergovernmental	<u>482,000</u>	<u>482,000</u>	<u>510,238</u>
Charges for services			
Leads connection	3,000	3,000	-
Drug testing	6,000	6,000	7,690
Private pay	5,000	5,000	3,050
Interstate transfer	800	800	500
Pre-trial services	1,000	1,000	75
Victim impact panel	25,000	25,000	27,547
Total charges for services	<u>40,800</u>	<u>40,800</u>	<u>38,862</u>
Total court services	<u>522,800</u>	<u>522,800</u>	<u>549,100</u>
Coroner			
Licenses and permits			
Cremation permits	17,000	17,000	20,150
Intergovernmental			
State grant - operating	2,900	2,900	4,334
Charges for services			
Office fees	100	100	308
Total coroner	<u>20,000</u>	<u>20,000</u>	<u>24,792</u>
Sheriff			
Intergovernmental			
State sheriff schooling	8,000	8,000	-
Total intergovernmental	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Charges for services			
Office fees	300,000	300,000	222,641
Contract policing	40,000	40,000	65,918
Special event salary reimbursement	50,000	50,000	41,899
Police partnerships	543,000	543,000	542,996
Total charges for services	<u>933,000</u>	<u>933,000</u>	<u>873,454</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Miscellaneous			
Tower rental	\$ 36,000	\$ 36,000	\$ 39,180
Workers' compensation salary	-	-	24,111
Total miscellaneous	<u>36,000</u>	<u>36,000</u>	<u>63,291</u>
 Total sheriff	 <u>977,000</u>	 <u>977,000</u>	 <u>936,745</u>
 Sheriff's communication			
Charges for services			
Police communications	175,000	175,000	160,010
Communication contracts	1,010,000	1,010,000	1,023,500
Total charges for services	<u>1,185,000</u>	<u>1,185,000</u>	<u>1,183,510</u>
 Total sheriff's communication	 <u>1,185,000</u>	 <u>1,185,000</u>	 <u>1,183,510</u>
 Sheriff's corrections			
Intergovernmental			
Social security incentive program	7,500	7,500	2,600
State sheriff schooling	12,000	12,000	-
Total intergovernmental	<u>19,500</u>	<u>19,500</u>	<u>2,600</u>
 Charges for services			
Electronic monitoring	38,000	38,000	86,235
Work release	7,500	7,500	9,571
Medical costs	18,000	18,000	26,883
Total charges for services	<u>63,500</u>	<u>63,500</u>	<u>122,689</u>
 Fines and forfeits			
Bond fees	6,000	6,000	5,355
 Miscellaneous			
Telecommunications commission	16,500	16,500	31,727
Prisoner - transportation	1,000	1,000	4,623
Total miscellaneous	<u>17,500</u>	<u>17,500</u>	<u>36,350</u>
 Total sheriff's corrections	 <u>106,500</u>	 <u>106,500</u>	 <u>166,994</u>
 State's attorney			
Intergovernmental			
State grant - operating	172,000	172,000	172,677
State grant - victim witness	26,200	26,200	27,548
Total intergovernmental	<u>198,200</u>	<u>198,200</u>	<u>200,225</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Charges for services			
Office fees	\$ 80,000	\$ 80,000	\$ 79,685
Fines and forfeits			
Choices diversion program	12,000	12,000	24,051
Miscellaneous			
Other miscellaneous	1,000	1,000	2,000
Total state's attorney	291,200	291,200	305,961
Public defender			
Miscellaneous			
Client reimbursement	3,000	3,000	325
Intergovernmental			
State reimbursement	102,000	102,000	99,895
Total public defender	105,000	105,000	100,220
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	35,423
Total emergency services	32,000	32,000	35,423
Local emergency plan commission			
Intergovernmental			
State grant - operating	42,100	42,100	25,161
Total local emergency plan commission	42,100	42,100	25,161
Total public safety	5,172,900	5,172,900	5,120,228
TOTAL REVENUES	\$ 27,793,700	\$ 27,793,700	\$ 26,942,037

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration	\$ 543,000	\$ 578,000	\$ 554,339
Finance	587,200	587,200	547,056
County clerk and recorder	521,500	535,500	532,152
Regional superintendent of schools	110,700	200,700	195,729
Treasurer	327,300	327,300	325,979
Supervisor of assessments	549,400	549,400	522,301
Elections	473,400	459,400	421,320
Planning and zoning	469,800	469,800	461,115
Information management office	1,114,800	1,079,800	921,326
Other	350,400	350,400	321,674
Facilities management	1,628,900	1,628,900	1,467,090
Community outreach building	98,000	98,000	88,742
 Total general government	 6,774,400	 6,864,400	 6,358,823
 Less chargebacks to other funds	 (92,000)	 (92,000)	 (92,000)
 Net general government	 6,682,400	 6,772,400	 6,266,823
PUBLIC SAFETY			
Circuit clerk	1,219,900	1,219,900	1,213,696
Judiciary	612,400	612,400	609,153
Court services	1,530,600	1,610,600	1,537,711
Jury commission	139,100	139,100	93,187
Coroner	232,700	248,700	244,042
Sheriff	6,343,800	6,455,800	6,309,974
Sheriff's auxiliary	8,800	8,800	7,714
Sheriff's merit commission	27,600	35,600	35,019
Sheriff's communication	2,846,100	2,846,100	2,712,487
Sheriff's corrections	4,408,500	4,380,500	4,352,010
State's attorney	1,892,200	1,892,200	1,809,029
Public defender	1,021,600	1,021,600	973,860
Emergency services	147,200	236,200	227,636
Local emergency plan commission	43,700	43,700	26,059
 Total public safety	 20,474,200	 20,751,200	 20,151,577
HEALTH AND WELFARE			
Public health	180,000	180,000	165,328
 Total health and welfare	 180,000	 180,000	 165,328
TOTAL EXPENDITURES	\$ 27,336,600	\$ 27,703,600	\$ 26,583,728

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration			
Salaries and benefits			
Salaries	\$ 292,300	\$ 327,300	\$ 315,239
Board and commissions	73,500	73,500	73,015
Overtime	7,400	7,400	7,957
Longevity pay	5,000	5,000	5,460
Deferred compensation	8,000	8,000	8,014
FICA	26,000	26,000	27,140
IMRF	32,000	32,000	35,645
Insurance buyout	3,000	3,000	3,000
HSA benefit	6,200	6,200	6,738
Health insurance	36,900	36,900	39,996
Life insurance	300	300	316
Unemployment insurance	400	400	369
Total salaries and benefits	<u>491,000</u>	<u>526,000</u>	<u>522,889</u>
Commodities and services			
Registrations	7,200	7,200	3,202
Travel	13,000	13,000	1,686
Meetings	900	900	376
Memberships	5,500	5,500	6,894
Public notices	500	500	-
Maintenance - vehicles	500	500	-
Telephone	1,500	1,500	1,620
Postage	400	400	119
Commercial services	3,000	3,000	2,764
Employee recognition	3,000	3,000	2,851
Special programs	1,500	1,500	-
In-house copies	800	800	404
Per diem and expenses	10,500	10,500	8,550
Total commodities and services	<u>48,300</u>	<u>48,300</u>	<u>28,466</u>
Supplies and materials			
Supplies	3,500	3,500	2,809
Books and subscription	200	200	175
Total supplies and materials	<u>3,700</u>	<u>3,700</u>	<u>2,984</u>
Total Administration	<u>\$ 543,000</u>	<u>\$ 578,000</u>	<u>\$ 554,339</u>
Finance			
Salaries and benefits			
Salaries	\$ 354,000	\$ 336,000	\$ 328,873
Overtime	6,000	6,000	10,190
Longevity pay	10,600	10,600	8,003
Deferred compensation	3,500	3,500	3,420
FICA	29,000	29,000	24,725
IMRF	42,000	42,000	38,773
HSA benefit	10,000	10,000	9,366
Health insurance	82,000	82,000	67,128
Life insurance	500	500	432
Unemployment insurance	700	700	747
Total salaries and benefits	<u>538,300</u>	<u>520,300</u>	<u>491,657</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 2,400	\$ 2,400	\$ 1,849
School of instruction	2,400	2,400	2,412
Recruitment	400	400	1,352
Meetings - hosting	200	200	124
Public notices	400	400	101
Memberships	2,300	2,300	2,315
Maintenance - equipment	400	400	-
Maintenance - software	21,000	21,000	17,794
Telephone	1,000	1,000	659
Professional services	-	18,000	17,580
Flexible benefits program	5,000	5,000	3,923
Postage	4,000	4,000	3,265
In-house copies	1,500	1,500	989
In-house printing	-	-	300
Printing supplies	2,500	2,500	1,494
Commercial services	2,500	2,500	97
Total commodities and services	<u>46,000</u>	<u>64,000</u>	<u>54,254</u>
Supplies and materials			
Supplies	2,500	2,500	1,010
Periodicals and subscriptions	400	400	135
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>1,145</u>
Total finance	<u>\$ 587,200</u>	<u>\$ 587,200</u>	<u>\$ 547,056</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 307,000	\$ 307,000	\$ 305,092
Overtime	4,000	4,000	5,566
Longevity pay	7,700	7,700	6,328
Deferred compensation	3,000	3,000	2,741
FICA	24,000	24,000	22,894
IMRF	36,000	36,000	36,550
Insurance buyout	3,000	3,000	-
Health insurance	97,000	111,000	115,782
Life insurance	500	500	521
Unemployment insurance	800	800	754
Total salaries and benefits	<u>483,000</u>	<u>497,000</u>	<u>496,228</u>
Commodities and services			
Travel	500	500	987
School of instruction	500	500	390
Memberships	1,000	1,000	1,667
Maintenance - equipment	8,000	8,000	7,896
Postage	14,000	14,000	12,859
Background checks	-	-	90
In-house copies	3,000	3,000	3,028
Vital records	2,500	2,500	1,808
Total commodities and services	<u>29,500</u>	<u>29,500</u>	<u>28,725</u>
Supplies and materials			
Supplies	9,000	9,000	7,199
Total supplies and materials	<u>9,000</u>	<u>9,000</u>	<u>7,199</u>
Total county clerk and recorder	<u>\$ 521,500</u>	<u>\$ 535,500</u>	<u>\$ 532,152</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 39,000	\$ 39,000	\$ 40,738
Part-time	18,000	108,000	105,812
Longevity pay	3,000	3,000	-
FICA	4,600	4,600	11,343
IMRF	4,600	4,600	6,059
Health insurance	9,400	9,400	-
Life insurance	100	100	-
Unemployment insurance	300	300	999
Total salaries and benefits	<u>79,000</u>	<u>169,000</u>	<u>164,951</u>
Commodities and services			
Travel	8,300	8,300	8,310
Memberships	2,900	2,900	2,794
Postage	1,400	1,400	1,400
Telephone	900	900	900
Rental of space	11,000	11,000	11,000
Rental of equipment	5,600	5,600	824
Total commodities and services	<u>30,100</u>	<u>30,100</u>	<u>25,228</u>
Supplies and materials			
Supplies	1,600	1,600	5,550
Total supplies and materials	<u>1,600</u>	<u>1,600</u>	<u>5,550</u>
Total regional superintendent of schools	<u>\$ 110,700</u>	<u>\$ 200,700</u>	<u>\$ 195,729</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 209,000	\$ 209,000	\$ 207,657
Overtime	500	500	584
Longevity pay	3,000	3,000	2,877
Deferred compensation	3,000	3,000	2,741
FICA	17,000	17,000	16,924
IMRF	24,600	24,600	25,380
Insurance buyout	6,000	6,000	6,000
Health insurance	31,000	31,000	31,008
Life insurance	400	400	329
Unemployment insurance	500	500	525
Total salaries and benefits	<u>295,000</u>	<u>295,000</u>	<u>294,025</u>
Commodities and services			
Travel	300	300	503
Registrations	100	100	220
Public notices	2,600	2,600	2,547
Memberships	700	700	775
Maintenance - equipment	200	200	143
Postage	21,000	21,000	18,889
In-house copies	400	400	277
Commercial services	6,000	6,000	6,000
Data processing services	300	300	300
Total commodities and services	<u>31,600</u>	<u>31,600</u>	<u>29,654</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Supplies and materials			
Supplies	\$ 600	\$ 600	\$ 1,813
Periodicals and subscriptions	100	100	487
Total supplies and materials	<u>700</u>	<u>700</u>	<u>2,300</u>
Total treasurer	<u>\$ 327,300</u>	<u>\$ 327,300</u>	<u>\$ 325,979</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 276,000	\$ 276,000	\$ 280,401
Boards and commissions	34,000	34,000	31,474
Overtime	700	700	-
Longevity pay	6,000	6,000	5,691
Deferred compensation	2,500	2,500	2,428
FICA	25,000	25,000	23,488
IMRF	29,000	29,000	28,953
Insurance buyout	3,000	3,000	3,000
Health insurance	87,500	87,500	78,378
Life insurance	500	500	412
Unemployment insurance	800	800	830
Total salaries and benefits	<u>465,000</u>	<u>465,000</u>	<u>455,055</u>
Commodities and services			
Travel	1,000	1,000	158
School of instruction	1,500	1,500	-
Public notices	43,000	43,000	40,619
Memberships	500	500	458
Maintenance	500	500	-
Postage	17,100	17,100	12,665
In-house copies	1,500	1,500	1,669
Per diem and expenses	1,600	1,600	672
Commercial services	1,000	1,000	164
Professional services	9,500	9,500	5,719
Total commodities and services	<u>77,200</u>	<u>77,200</u>	<u>62,124</u>
Supplies and materials			
Supplies	5,500	5,500	3,444
Mapping supplies	1,200	1,200	1,328
Periodicals and subscriptions	500	500	350
Total supplies and materials	<u>7,200</u>	<u>7,200</u>	<u>5,122</u>
Total supervisor of assessments	<u>\$ 549,400</u>	<u>\$ 549,400</u>	<u>\$ 522,301</u>
Elections			
Salaries and benefits			
Salaries	\$ 84,000	\$ 84,000	\$ 83,842
Overtime	4,000	4,000	2,956
Longevity pay	2,400	2,400	2,467
FICA	7,000	7,000	6,398
IMRF	10,000	10,000	10,173
Health insurance	41,000	27,000	23,040
Life insurance	300	300	233
Unemployment insurance	300	300	438
Total salaries and benefits	<u>149,000</u>	<u>135,000</u>	<u>129,547</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Commodities and services			
Travel	\$ 2,000	\$ 2,000	\$ 761
Public notices	10,000	10,000	14,405
Maintenance - software	30,000	30,000	27,907
Maintenance - equipment	28,000	28,000	23,745
Professional services	90,000	90,000	88,608
Early voting expenses	14,000	14,000	6,417
Postage	35,000	35,000	21,169
In-house copies	2,000	2,000	2,400
Per diem and expenses	60,000	60,000	54,082
Commercial services	16,000	16,000	16,365
Data processing services	5,000	5,000	4,288
Total commodities and services	<u>292,000</u>	<u>292,000</u>	<u>260,147</u>
Supplies and materials			
Supplies	32,400	32,400	31,626
Total elections	<u>\$ 473,400</u>	<u>\$ 459,400</u>	<u>\$ 421,320</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 300,000	\$ 292,600	\$ 288,677
Overtime	1,000	1,000	13
Longevity pay	2,500	2,500	2,362
Deferred compensation	6,000	6,000	5,430
PHO Contingency	-	-	1,540
FICA	24,000	24,000	20,836
IMRF	33,000	33,000	34,056
Insurance buyout	3,000	3,000	-
HSA benefit	6,400	6,400	4,488
Health insurance	68,000	68,000	77,100
Life insurance	500	500	405
Unemployment insurance	600	600	602
Total salaries and benefits	<u>445,000</u>	<u>437,600</u>	<u>435,509</u>
Capital improvements			
Computer equipment	500	800	720
Total capital improvements	<u>500</u>	<u>800</u>	<u>720</u>
Commodities and services			
Travel	2,300	2,300	1,865
School of instruction	2,000	2,000	869
Public notices	2,500	2,500	2,131
Memberships	1,800	1,800	1,354
Maintenance - vehicles	500	500	164
Postage	1,100	1,100	700
In-house copies	500	500	263
Telephone	800	800	738
Professional services	-	7,100	7,039
Zoning officer	7,000	7,000	5,446
Mileage - boards	400	400	290
Total commodities and services	<u>18,900</u>	<u>26,000</u>	<u>20,859</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Supplies and materials			
Supplies	\$ 2,800	\$ 2,800	\$ 2,130
Fuels and lubricants	2,600	2,600	1,897
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>4,027</u>
Total planning and zoning	<u>\$ 469,800</u>	<u>\$ 469,800</u>	<u>\$ 461,115</u>
Information management office			
Salaries and benefits			
Salaries	\$ 674,000	\$ 639,000	\$ 587,679
Overtime	12,000	12,000	9,290
On call	3,000	3,000	3,361
Longevity pay	10,000	10,000	7,799
Deferred compensation	5,000	5,000	5,116
FICA	55,000	55,000	46,801
IMRF	79,000	79,000	71,815
Insurance buyout	12,000	12,000	12,000
HSA benefit	3,000	3,000	3,096
Health insurance	125,000	125,000	80,640
Life insurance	900	900	707
Unemployment insurance	1,100	1,100	904
Total salaries and benefits	<u>980,000</u>	<u>945,000</u>	<u>829,208</u>
Capital improvements			
Office furniture and small equipment	1,500	1,500	1,280
Computer equipment	7,000	7,000	6,035
Total capital improvements	<u>8,500</u>	<u>8,500</u>	<u>7,315</u>
Commodities and services			
Travel	1,500	1,500	110
School of instruction	5,000	5,000	50
Mileage	200	200	-
Memberships	300	300	520
Maintenance - software	6,800	6,800	6,720
Maintenance - vehicles	1,000	1,000	-
Postage	100.00	100.00	157.95
In-house copies	200	200	277
Telephone	85,000	85,000	64,260
Professional services	9,000	9,000	910
Commercial services	1,500	1,500	692
Software acquisition	8,500	8,500	2,512
Total commodities and services	<u>119,100</u>	<u>119,100</u>	<u>76,209</u>
Supplies and materials			
Supplies	1,000	1,000	3,679
Technical supplies	5,000	5,000	4,667
Mapping supplies	200	200	-
Periodicals and subscriptions	500	500	150
Fuel	500	500	98
Total supplies and materials	<u>7,200</u>	<u>7,200</u>	<u>8,594</u>
Total information management office	<u>\$ 1,114,800</u>	<u>\$ 1,079,800</u>	<u>\$ 921,326</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Commodities and services			
Public notices	\$ 800	\$ 800	\$ 3,157
Meetings	1,200	1,200	688
Memberships	1,200	1,200	-
Maintenance - equipment	2,000	2,000	-
Maintenance - building	2,000	2,000	44
Special programs	1,000	1,000	-
Property tax payment	5,000	5,000	700
CASA	40,000	40,000	40,000
Extension unit	32,000	32,000	32,000
Economic development	45,000	45,000	45,000
Cemetery maintenance	5,000	5,000	1,612
Legislative program	1,000	1,000	-
Commercial services	1,400	1,400	1,822
Professional services	114,000	114,000	102,681
Data processing services	54,000	54,000	53,970
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	25,000	25,000	25,000
Americans with disabilities	4,000	4,000	-
Total commodities and services	<u>349,600</u>	<u>349,600</u>	<u>321,674</u>
Supplies and materials			
Supplies	500	500	-
Periodicals and subscriptions	300	300	-
Total supplies and materials	<u>800</u>	<u>800</u>	<u>-</u>
Total other	<u>\$ 350,400</u>	<u>\$ 350,400</u>	<u>\$ 321,674</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 413,000	\$ 413,000	\$ 381,380
Seasonal	10,000	10,000	7,719
Overtime	28,000	28,000	25,521
On call	9,000	9,000	8,874
Longevity pay	10,500	10,500	9,801
Deferred compensation	3,000	3,000	2,532
FICA	36,500	36,500	31,479
IMRF	50,000	50,000	46,395
Workers' compensation insurance	-	-	17,511
Health insurance	134,000	134,000	124,188
Life insurance	800	800	700
Unemployment insurance	1,200	1,200	1,204
Total salaries and benefits	<u>696,000</u>	<u>696,000</u>	<u>657,304</u>
Capital improvements			
Landscaping	15,000	15,000	11,618
Americans with disability	5,000	5,000	4,400
Building security	10,000	10,000	2,248
Office furniture and small equipment	2,500	2,500	90
Computer equipment	1,000	1,000	-
Concrete replacement and repairs	10,000	10,000	9,476
General painting	10,000	10,000	3,125
HVAC upgrades	10,000	10,000	-
Energy greening	10,000	10,000	9,417
Total capital improvements	<u>73,500</u>	<u>73,500</u>	<u>40,374</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Commodities and services			
Travel	\$ 500	\$ 500	\$ 9
Mileage - employee	500	500	375
Training	4,000	4,000	2,059
Memberships	500	500	656
Maintenance - equipment	118,000	118,000	127,860
Maintenance - vehicles	3,000	3,000	4,098
Maintenance - building	90,000	90,000	84,606
Rent - equipment	2,500	2,500	1,076
Leased equipment	80,000	80,000	66,842
Utilities	300,000	300,000	275,603
Telephone	8,000	8,000	7,727
Commercial services	160,000	160,000	119,719
Supplies	1,000	1,000	894
Postage	500	500	250
Total commodities and services	<u>768,500</u>	<u>768,500</u>	<u>691,774</u>
Supplies and materials			
Copy machine supplies	500	500	-
Printing supplies	1,000	1,000	566
Stock paper	46,000	46,000	35,743
Books and subscriptions	300	300	-
Winter maintenance	11,000	11,000	8,505
Janitorial	20,000	20,000	24,968
Clothing	3,600	3,600	2,015
Fuel	8,500	8,500	5,841
Total supplies and materials	<u>90,900</u>	<u>90,900</u>	<u>77,638</u>
Total facilities management	<u>\$ 1,628,900</u>	<u>\$ 1,628,900</u>	<u>\$ 1,467,090</u>
Community outreach building			
Personnel services			
Salaries	\$ 12,500	\$ 12,500	\$ 11,436
Overtime	-	-	31
Seasonal	4,800	4,800	3,638
FICA	1,500	1,500	1,173
Unemployment insurance	200	200	137
Total personnel services	<u>19,000</u>	<u>19,000</u>	<u>16,415</u>
Capital improvements			
Land acquisition	1,000	1,000	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Commodities and services			
Meetings	300	300	-
Maintenance - equipment	4,500	4,500	9,404
Maintenance - building	10,000	10,000	6,448
Maintenance - grounds	2,500	2,500	378
Maintenance - HVAC	6,000	6,000	2,420
Electricity	36,000	36,000	37,568
Telephone	1,000	1,000	813
Garbage	500	500	3,984
Water and sewer	1,000	1,000	868
Commercial services	6,500	6,500	2,340
Communications network	500	500	-
Janitorial contract	4,000	4,000	4,224
Total commodities and services	<u>72,800</u>	<u>72,800</u>	<u>68,447</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building (Continued)			
Supplies and materials			
Janitorial supplies	\$ 2,000	\$ 2,000	\$ 2,314
Winter maintenance	2,000	2,000	1,009
Fuel	1,200	1,200	557
Total supplies and materials	<u>5,200</u>	<u>5,200</u>	<u>3,880</u>
Total community outreach building	<u>\$ 98,000</u>	<u>\$ 98,000</u>	<u>\$ 88,742</u>
PUBLIC SAFETY			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 743,000	\$ 743,000	\$ 777,926
Overtime	4,000	4,000	180
Longevity pay	15,000	15,000	11,253
Deferred compensation	5,000	5,000	5,014
FICA	60,500	60,500	61,096
IMRF	87,500	87,500	93,719
Insurance buyout	21,000	21,000	21,000
HSA benefit	1,300	1,300	4,058
Health insurance	195,000	195,000	157,734
Life insurance	1,700	1,700	1,571
Unemployment insurance	2,000	2,000	2,375
Total salaries and benefits	<u>1,136,000</u>	<u>1,136,000</u>	<u>1,135,926</u>
Commodities and services			
Travel	7,500	7,500	8,493
Public notices	400	400	195
Memberships	1,500	1,500	898
Telephone	1,500	1,500	1,507
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	1,221
Postage	18,000	18,000	17,216
In-house copies	30,500	30,500	17,736
Total commodities and services	<u>63,400</u>	<u>63,400</u>	<u>47,266</u>
Supplies and materials			
Supplies	20,000	20,000	30,306
Periodicals and subscriptions	500	500	198
Total supplies and materials	<u>20,500</u>	<u>20,500</u>	<u>30,504</u>
Total circuit clerk	<u>\$ 1,219,900</u>	<u>\$ 1,219,900</u>	<u>\$ 1,213,696</u>
Judiciary			
Salaries and benefits			
Salaries	\$ 371,000	\$ 366,400	\$ 359,482
Overtime	500	500	486
Longevity pay	6,000	6,000	5,011
FICA	29,000	29,000	26,698
IMRF	28,000	28,000	28,521
Insurance buyout	6,000	6,000	-
Health insurance	72,000	72,000	76,200
Life insurance	500	500	576
Unemployment insurance	2,000	2,000	1,744
Total salaries and benefits	<u>515,000</u>	<u>510,400</u>	<u>498,718</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Judiciary (Continued)			
Capital improvements			
Office furniture and equipment	\$ -	\$ 1,600	\$ 1,598
Total capital improvements	-	1,600	1,598
Commodities and services			
Travel	3,400	3,400	1,216
Meetings	1,300	1,300	874
Memberships	4,000	4,000	4,955
Postage	500	500	222
In-house copies	600	600	557
Legal transcripts	20,000	20,000	6,862
Appointed attorneys	21,000	24,000	35,120
Telephone	400	400	333
Professional services	40,000	40,000	55,499
Total commodities and services	91,200	94,200	105,638
Supplies and materials			
Supplies	5,000	5,000	2,830
Clothing	1,200	1,200	369
Total supplies and materials	6,200	6,200	3,199
Total judiciary	\$ 612,400	\$ 612,400	\$ 609,153
Court services			
Salaries and benefits			
Salaries	\$ 949,000	\$ 949,000	\$ 915,725
Overtime	-	-	368
Longevity pay	7,000	7,000	6,789
Paid hours off contingency	-	-	6,447
FICA	75,000	75,000	73,022
IMRF	109,000	109,000	110,930
SLEP	1,000	1,000	272
Insurance buyout	27,000	27,000	24,000
HSA benefit	-	-	1,548
Health insurance	149,000	149,000	112,704
Life insurance	2,000	2,000	1,612
Unemployment insurance	3,000	3,000	2,118
Total salaries and benefits	1,322,000	1,322,000	1,255,535
Commodities and services			
Maintenance - equipment	500	500	467
Postage	4,000	4,000	3,770
In-house copies	2,000	2,000	1,732
Telephone	7,000	7,000	6,042
Special programs	3,600	3,600	1,400
Medical expense	500	500	375
Professional services	4,000	4,000	2,790
Commercial services	2,000	2,000	855
Detention space	80,000	80,000	80,900
Specialized care and treatment	100,000	180,000	180,003
Total commodities and services	203,600	283,600	278,334
Supplies and materials			
Supplies	5,000	5,000	3,842
Total supplies and materials	5,000	5,000	3,842
Total court services	\$ 1,530,600	\$ 1,610,600	\$ 1,537,711

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Jury commission			
Salaries and benefits			
Salaries	\$ 23,700	\$ 23,700	\$ 23,609
Boards and commissions	7,500	7,500	7,500
FICA	2,400	2,400	2,204
IMRF	2,700	2,700	2,704
Health insurance	9,500	9,500	9,216
Life insurance	100	100	82
Unemployment insurance	100	100	100
Total salaries and benefits	<u>46,000</u>	<u>46,000</u>	<u>45,415</u>
Capital improvements			
Computer equipment	-	400	351
Total capital improvements	<u>-</u>	<u>400</u>	<u>351</u>
Commodities and services			
Postage	7,000	7,000	4,667
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,400	1,000	879
Jurors' fees and expenses	83,000	83,000	41,044
Total commodities and services	<u>92,100</u>	<u>91,700</u>	<u>46,590</u>
Supplies and materials			
Supplies	1,000	1,000	831
Total jury commission	<u>\$ 139,100</u>	<u>\$ 139,100</u>	<u>\$ 93,187</u>
Coroner			
Salaries and benefits			
Salaries	\$ 69,000	\$ 68,500	\$ 68,388
Part-time	44,000	44,000	43,960
Longevity pay	400	400	349
Deferred compensation	2,000	2,000	1,828
FICA	9,000	9,000	8,639
IMRF	8,000	8,000	8,530
Health insurance	27,800	27,300	27,018
Life insurance	200	200	103
Unemployment insurance	600	600	450
Total salaries and benefits	<u>161,000</u>	<u>160,000</u>	<u>159,265</u>
Capital improvements			
State grant - operating	-	1,000	969
Total capital improvements	<u>-</u>	<u>1,000</u>	<u>969</u>
Commodities and services			
Travel	6,000	6,000	5,029
School of instruction	1,500	1,500	1,245
Memberships	900	900	810
Maintenance - equipment	300	300	-
Maintenance - vehicles	700	700	2,377
Postage	400	400	177
In-house copies	100	100	-
Telephone	3,700	3,700	3,922
Commercial services	300	300	200
Professional services	51,000	67,000	67,002
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>65,100</u>	<u>81,100</u>	<u>80,762</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Supplies and materials			
Supplies	\$ 3,900	\$ 3,900	\$ 2,437
Clothing	400	400	-
Periodicals and subscriptions	400	400	520
Fuels and lubricants	1,900	1,900	89
Total supplies and materials	<u>6,600</u>	<u>6,600</u>	<u>3,046</u>
Total coroner	<u>\$ 232,700</u>	<u>\$ 248,700</u>	<u>\$ 244,042</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,651,000	\$ 3,771,000	\$ 3,743,675
Overtime	250,000	250,000	253,374
On call	17,000	17,000	16,313
Supervisory differential	4,000	4,000	4,107
Premium holiday	34,000	34,000	28,794
Training pay	4,000	4,000	1,267
Continuing education	27,000	27,000	25,432
Longevity pay	65,000	65,000	61,031
Deferred compensation	4,000	4,000	3,911
PHO contingency	5,000	5,000	-
FICA	320,000	320,000	308,536
IMRF	25,000	25,000	26,553
SLEP	830,000	830,000	844,505
Insurance buyout	36,000	36,000	36,000
HSA benefit	7,000	7,000	7,344
Health insurance	641,000	641,000	616,376
Life insurance	4,000	4,000	3,800
Unemployment insurance	5,000	5,000	4,900
Total salaries and benefits	<u>5,929,000</u>	<u>6,049,000</u>	<u>5,985,918</u>
Capital improvements			
Office furniture and equipment	9,800	9,800	1,975
Computer equipment	900	900	179
Other equipment	10,000	10,000	12,993
Total capital improvements	<u>20,700</u>	<u>20,700</u>	<u>15,147</u>
Commodities and services			
Travel	6,500	6,500	7,403
School of instruction	19,000	19,000	8,825
Public notices	200	200	-
Memberships	1,300	1,300	1,355
Maintenance - vehicles	65,000	65,000	59,081
Maintenance - equipment	46,000	46,000	27,515
Postage	8,000	8,000	8,658
In-house copies	3,700	3,700	3,442
Telephone	14,000	14,000	14,892
Meetings - host expenses	800	800	1,096
Training	-	-	1,123
Internal training program	8,000	8,000	7,430
Investigation	6,000	6,000	5,963
Disaster assistance	-	-	1,519
K-9	3,000	3,000	5,328
Total commodities and services	<u>181,500</u>	<u>181,500</u>	<u>153,630</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Supplies and materials			
Supplies	\$ 14,000	\$ 14,000	\$ 12,846
Photo and microfilm supplies	1,000	1,000	6
Firearm supplies	9,900	9,900	9,866
Police supplies	7,700	7,700	1,550
Fuels and lubricants	140,000	132,000	98,486
Books and subscriptions	-	-	121
Clothing	40,000	40,000	32,404
Total supplies and materials	<u>212,600</u>	<u>204,600</u>	<u>155,279</u>
Total sheriff	<u>\$ 6,343,800</u>	<u>\$ 6,455,800</u>	<u>\$ 6,309,974</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 2,500	\$ 2,500	\$ 1,868
Commodities and services			
Maintenance - equipment	1,500	1,500	1,154
Contribution to agencies	2,000	2,000	2,000
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>3,154</u>
Supplies and materials			
Police supplies	1,000	1,000	1,122
Clothing	1,800	1,800	1,570
Total supplies and materials	<u>2,800</u>	<u>2,800</u>	<u>2,692</u>
Total sheriff's auxiliary	<u>\$ 8,800</u>	<u>\$ 8,800</u>	<u>\$ 7,714</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,400	\$ 4,900	\$ 4,800
FICA	500	500	367
Unemployment insurance	100	100	-
Total salaries and benefits	<u>5,000</u>	<u>5,500</u>	<u>5,167</u>
Commodities and services			
Public notices	3,000	3,000	4,289
Professional services	19,000	26,500	24,248
Meetings	100	100	247
Per diem and expenses	400	400	764
Total commodities and services	<u>22,500</u>	<u>30,000</u>	<u>29,548</u>
Supplies and materials			
Office supplies	100	100	304
Total supplies and materials	<u>100</u>	<u>100</u>	<u>304</u>
Total sheriff's merit commission	<u>\$ 27,600</u>	<u>\$ 35,600</u>	<u>\$ 35,019</u>
Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,640,000	\$ 1,640,000	\$ 1,570,845
Special events	-	-	21,935
Overtime	60,000	60,000	68,280
On call	2,000	2,000	1,208
Supervisory differential	3,000	3,000	2,639
Premium holiday	24,000	24,000	22,211
Training pay	3,000	3,000	1,217

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's communication (Continued)			
Salaries and benefits (Continued)			
Education pay	\$ 7,000	\$ 7,000	\$ 6,587
Longevity pay	25,000	25,000	21,223
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	142,000	142,000	128,099
SLEP	389,000	389,000	372,945
Insurance buyout	21,000	21,000	21,000
Health insurance	328,000	328,000	319,440
Life insurance	3,000	3,000	2,099
Unemployment insurance	3,000	3,000	2,600
Insurance premiums	23,000	23,000	23,000
Total salaries and benefits	<u>2,703,000</u>	<u>2,703,000</u>	<u>2,585,328</u>
Capital improvements			
Office furniture and equipment	1,900	1,900	1,383
Other equipment	4,900	6,100	6,090
Communication equipment - rented space	8,000	8,000	8,564
Total capital improvements	<u>14,800</u>	<u>16,000</u>	<u>16,037</u>
Commodities and services			
Travel	800	800	1,348
School of instruction	4,000	4,000	1,022
Memberships	300	300	137
Maintenance - software	64,000	64,000	61,670
Maintenance - equipment	13,000	13,000	13,274
In-house copies	800	800	565
Telephone	30,000	28,800	18,844
Total commodities and services	<u>112,900</u>	<u>111,700</u>	<u>96,860</u>
Supplies and materials			
Supplies	7,000	7,000	7,159
Janitorial supplies	100	100	-
Periodicals and subscriptions	300	300	44
Clothing	8,000	8,000	7,059
Total supplies and materials	<u>15,400</u>	<u>15,400</u>	<u>14,262</u>
Total sheriff's communication	<u>\$ 2,846,100</u>	<u>\$ 2,846,100</u>	<u>\$ 2,712,487</u>
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 1,885,000	\$ 1,937,000	\$ 1,853,339
Special events	-	-	8,960
Overtime	65,000	65,000	214,785
On call	3,000	3,000	1,514
Supervisory differential	2,000	2,000	139
Premium holiday	23,000	23,000	21,826
Training pay	2,000	2,000	2,987
Education pay	11,500	11,500	11,762
Longevity pay	14,500	14,500	12,921
FICA	159,000	163,000	163,223
IMRF	15,000	15,000	5,050
SLEP	420,000	432,000	442,079
Insurance buyout	30,000	30,000	27,000
Health insurance	265,000	288,000	221,877
Life insurance	2,000	3,000	2,046
HSA benefit	-	-	3,240
Unemployment insurance	3,000	3,000	3,474
Total salaries and benefits	<u>2,900,000</u>	<u>2,992,000</u>	<u>2,996,222</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections (Continued)			
Capital improvements			
Office furniture and equipment	\$ 2,500	\$ 2,500	\$ 1,105
Other equipment	4,700	4,700	4,788
Total capital improvements	<u>7,200</u>	<u>7,200</u>	<u>5,893</u>
Commodities and services			
Travel	3,000	3,000	2,106
School of instruction	7,000	7,000	2,914
Memberships	300	300	15
Maintenance - equipment	18,000	18,000	23,141
In-house copies	2,000	2,000	2,143
Internal training program	11,000	11,000	20,578
Professional services	35,000	35,000	37,387
Prisoner transportation	9,000	9,000	7,725
Detention space	850,000	730,000	653,940
Electronic monitoring	46,000	46,000	85,422
Medical expense	226,000	226,000	215,068
Arrestee medical costs	3,000	3,000	289
Total commodities and services	<u>1,210,300</u>	<u>1,090,300</u>	<u>1,050,728</u>
Supplies and materials			
Supplies	6,500	6,500	8,069
Janitorial supplies	14,500	14,500	19,292
Inmate supplies	8,000	8,000	8,701
Police supplies	1,000	1,000	488
Books and subscriptions	-	-	345
Clothing	21,000	21,000	17,803
Food program	240,000	240,000	244,469
Total supplies and materials	<u>291,000</u>	<u>291,000</u>	<u>299,167</u>
Total sheriff's corrections	<u>\$ 4,408,500</u>	<u>\$ 4,380,500</u>	<u>\$ 4,352,010</u>
State's attorney			
Salaries and benefits			
Salaries	\$ 1,308,000	\$ 1,308,000	\$ 1,255,842
Overtime	3,000	3,000	-
Longevity pay	5,000	5,000	4,202
FICA	99,000	99,000	94,961
IMRF	150,000	150,000	146,944
Insurance buyout	36,000	36,000	45,000
Health insurance	190,000	190,000	162,924
Life insurance	2,000	2,000	1,852
HSA benefit	-	-	522
Unemployment insurance	3,000	3,000	2,453
Total salaries and benefits	<u>1,796,000</u>	<u>1,796,000</u>	<u>1,714,700</u>
Commodities and services			
Travel	5,000	5,000	7,185
School of instruction	2,000	2,000	1,911
Meetings - host expenses	500	500	617
Memberships	6,000	6,000	7,215
Witness fees	3,000	3,000	1,861
Public notices	1,300	1,300	3,337
Postage	6,500	6,500	5,771
In-house copies	6,500	6,500	7,667
Telephone	400	400	382
Legal transcripts	6,000	6,000	9,124
Copier leases	2,000	2,000	1,860

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Commodities and services (Continued)			
Grand jury transcripts	\$ 2,000	\$ 2,000	\$ 1,242
Professional services	5,000	5,000	1,039
Commercial services	2,000	2,000	-
State appellate service	24,000	24,000	24,000
Shipping	500	500	348
In-house printing	3,000	3,000	2,669
In-house supplies	2,500	2,500	489
Grand jury expense	5,000	5,000	4,239
Total commodities and services	<u>83,200</u>	<u>83,200</u>	<u>80,956</u>
Supplies and materials			
Supplies	8,000	8,000	11,560
Periodicals and subscriptions	5,000	5,000	1,813
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>13,373</u>
Total state's attorney	<u>\$ 1,892,200</u>	<u>\$ 1,892,200</u>	<u>\$ 1,809,029</u>
Public defender			
Salaries and benefits			
Salaries	\$ 708,000	\$ 708,000	\$ 695,739
Longevity pay	5,000	5,000	5,029
FICA	53,000	53,000	50,903
IMRF	80,000	80,000	80,811
Insurance buyout	9,000	9,000	6,000
HSA benefit	4,400	4,400	4,392
Health insurance	94,400	94,400	92,808
Life insurance	1,000	1,000	892
Unemployment insurance	1,200	1,200	1,131
Total salaries and benefits	<u>956,000</u>	<u>956,000</u>	<u>937,705</u>
Commodities and services			
Travel	2,500	2,500	1,807
State required travel	3,000	3,000	-
School of instruction	1,400	1,400	3,399
Mileage	1,200	1,200	714
Meetings	500	500	-
Memberships	6,300	6,300	5,739
Telephone	500	500	-
Postage	1,200	1,200	856
In-house copies	2,000	2,000	1,073
Witness fees	800	800	-
Legal transcripts	2,700	2,700	1,925
Professional services	30,000	30,000	7,520
Commercial services	1,500	1,500	882
Total commodities and services	<u>53,600</u>	<u>53,600</u>	<u>23,915</u>
Supplies and materials			
Supplies	7,000	7,000	6,570
Periodicals and subscriptions	5,000	5,000	5,670
Total supplies and materials	<u>12,000</u>	<u>12,000</u>	<u>12,240</u>
Total public defender	<u>\$ 1,021,600</u>	<u>\$ 1,021,600</u>	<u>\$ 973,860</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services			
Salaries and benefits			
Salaries	\$ 73,000	\$ 73,000	\$ 74,262
Part-time	2,000	2,000	-
Longevity pay	1,000	1,000	1,046
FICA	6,000	6,000	5,275
IMRF	9,000	9,000	8,880
Health insurance	16,600	16,600	15,390
Life insurance	100	100	62
Unemployment insurance	300	300	75
Total salaries and benefits	<u>108,000</u>	<u>108,000</u>	<u>104,990</u>
Capital improvements			
Other equipment	8,500	8,500	7,763
Total capital improvements	<u>8,500</u>	<u>8,500</u>	<u>7,763</u>
Commodities and services			
Travel	1,800	1,800	659
School of instruction	1,000	1,000	125
Memberships	200	200	65
Maintenance - equipment	300	300	-
Maintenance - software	200	200	-
Maintenance - vehicles	1,000	1,000	848
Rental of equipment	6,300	6,300	6,707
Postage	200	200	17
In-house copies	200	200	220
Internet	13,200	13,200	13,200
Disaster assistance	-	89,000	88,406
Telephone	800	800	-
Total commodities and services	<u>25,200</u>	<u>114,200</u>	<u>110,247</u>
Supplies and materials			
Supplies	2,000	2,000	2,279
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,900	2,900	2,357
Total supplies and materials	<u>5,500</u>	<u>5,500</u>	<u>4,636</u>
Total emergency services	<u>\$ 147,200</u>	<u>\$ 236,200</u>	<u>\$ 227,636</u>
Local emergency plan commission			
Salaries and benefits			
Part-time	\$ 16,500	\$ 16,500	\$ 16,121
FICA	2,000	2,000	676
Unemployment insurance	500	500	88
Total salaries and benefits	<u>19,000</u>	<u>19,000</u>	<u>16,885</u>
Commodities and services			
Travel	1,400	1,400	288
Training	18,000	18,000	-
Public notices	200	200	-
Rental of equipment	2,200	2,200	-
Professional services	1,500	1,500	-
Commercial services	200	200	-
Supplies	1,000	1,000	8,886
Postage	200	200	-
Total commodities and services	<u>24,700</u>	<u>24,700</u>	<u>9,174</u>
Total local emergency plan commission	<u>\$ 43,700</u>	<u>\$ 43,700</u>	<u>\$ 26,059</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Public health			
Commodities and services			
Meetings	\$ 500	\$ 500	\$ -
Maintenance - equipment	2,500	2,500	7,412
Maintenance - building	16,000	16,000	15,175
Maintenance - grounds	4,000	4,000	4,012
Maintenance - HVAC	20,000	20,000	18,741
Electricity	56,000	56,000	55,174
Gas	26,000	26,000	14,790
Garbage	3,000	3,000	3,666
Water and sewer	2,000	2,000	1,672
Commercial services	5,000	5,000	2,255
Communications network	1,000	1,000	-
Janitorial contract	31,000	31,000	29,520
Total commodities and services	<u>167,000</u>	<u>167,000</u>	<u>152,417</u>
Supplies and materials			
Janitorial supplies	6,000	6,000	5,809
Winter maintenance	5,000	5,000	4,668
Fuel	1,000	1,000	76
Miscellaneous	1,000	1,000	2,358
Total supplies and materials	<u>13,000</u>	<u>13,000</u>	<u>12,911</u>
Total public health	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 165,328</u>

(See independent auditor's report.)



**NONMAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2015

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 28,006,876	\$ 1,032,859	\$ 12,062,695	\$ 41,102,430
Receivables				
Property taxes	8,023,400	-	-	8,023,400
Accounts	298,150	-	204,275	502,425
Accrued interest	4,422	-	180	4,602
Other	22,040	-	-	22,040
Prepaid items	150,532	-	1,999	152,531
Due from other funds	540,868	-	235,000	775,868
Due from other governments	779,961	411,052	21,862	1,212,875
Restricted assets				
Cash and investments	82,583	-	-	82,583
TOTAL ASSETS	\$ 37,908,832	\$ 1,443,911	\$ 12,526,011	\$ 51,878,754
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,056,769	\$ -	\$ 161,880	\$ 2,218,649
Retainage payable	-	-	34,579	34,579
Accrued payroll	77,021	-	662	77,683
Unearned revenue	185,159	-	-	185,159
Due to others	456,996	-	2,411	459,407
Due to other funds	490,269	-	253,000	743,269
Total liabilities	3,266,214	-	452,532	3,718,746
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	8,023,400	-	-	8,023,400
Total deferred inflows of resources	8,023,400	-	-	8,023,400
Total liabilities and deferred inflows of resources	11,289,614	-	452,532	11,742,146
FUND BALANCES				
Nonspendable - prepaid items	150,532	-	1,999	152,531
Restricted for debt service	82,583	1,443,911	-	1,526,494
Restricted for retirement	508,875	-	-	508,875
Restricted for public buildings	4,314,420	-	-	4,314,420
Restricted for specific purpose	1,456,921	-	-	1,456,921
Restricted for public safety	2,522,481	-	-	2,522,481
Restricted for highways and streets	11,355,119	-	-	11,355,119
Restricted for health and welfare	6,228,287	-	-	6,228,287
Unrestricted				
Assigned for capital purposes	-	-	12,031,480	12,031,480
Assigned for bike paths	-	-	40,000	40,000
Total fund balances	26,619,218	1,443,911	12,073,479	40,136,608
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 37,908,832	\$ 1,443,911	\$ 12,526,011	\$ 51,878,754

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 7,829,158	\$ -	\$ -	\$ 7,829,158
Licenses and permits	569,919	-	-	569,919
Intergovernmental	5,870,846	1,212,508	24,165	7,107,519
Charges for services	2,784,756	-	2,021,805	4,806,561
Fines and forfeits	247,335	-	-	247,335
Investment income	80,652	1,506	31,800	113,958
Miscellaneous	41,889	-	6,041	47,930
Total revenues	17,424,555	1,214,014	2,083,811	20,722,380
EXPENDITURES				
Current				
General government	3,094,751	1,600	1,224,324	4,320,675
Public safety	1,698,129	-	-	1,698,129
Highways and streets	6,904,174	-	-	6,904,174
Health and welfare	6,972,578	-	137,270	7,109,848
Debt service				
Principal	221,250	580,000	-	801,250
Interest and fiscal charges	17,941	607,663	-	625,604
Capital outlay	-	-	1,048,773	1,048,773
Total expenditures	18,908,823	1,189,263	2,410,367	22,508,453
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,484,268)	24,751	(326,556)	(1,786,073)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	100,432	-	108	100,540
Transfers in	1,521,081	-	3,133,700	4,654,781
Transfers (out)	(1,046,712)	-	(2,449,919)	(3,496,631)
Total other financing sources (uses)	574,801	-	683,889	1,258,690
NET CHANGE IN FUND BALANCES	(909,467)	24,751	357,333	(527,383)
FUND BALANCES, JANUARY 1, 2015	27,528,685	1,419,160	11,716,146	40,663,991
FUND BALANCES, DECEMBER 31, 2015	\$ 26,619,218	\$ 1,443,911	\$ 12,073,479	\$ 40,136,608

(See independent auditor's report.)



SPECIAL REVENUE FUNDS

GENERAL GOVERNMENT GROUP

- **Retirement Fund - to account for the revenues restricted to providing disability and pension benefits under Social Security and the Illinois Municipal Retirement Fund for County employees.**
- **Public Building Administration Fund - to account for revenues and expenditures restricted for the administration of the Public Building Commission. Financing is provided by rental charges.**
- **Public Building Maintenance Fund - to account for the revenues restricted for the renewal and replacement of County buildings.**
- **Public Building Commission Lease Fund - to account for revenues restricted to the administration of the Public Building Commission and the associated lease agreement. Financing is provided by an annual property tax levy.**
- **Micrographics Fund - to account for revenues restricted for the computerization of the Recorder's Office. Financing is provided by a filing fee assessed in the Recorder's Office for each document filed.**
- **Tax Sale Automation Fund - to account for revenues restricted to expenditures associated with the computerization of the property tax sale process for delinquent taxes. Financing is provided by a special fee assessed with each delinquent property tax payment sold at the annual tax sale conducted by the County Clerk and the County Treasurer.**
- **History Room Fund - to account for revenues restricted, committed, or assigned to providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.**
- **Data Fiber Optic Network Fund - to account for revenues restricted to the maintenance and operation of the DeKalb County fiber optic cable network. Financing is provided by participation fees from users.**
- **Transportation Grant Fund - to account for revenues restricted to help offset certain operating deficits and administrative expenses of a system providing public transit service in non-urbanized areas, and for the operation, maintenance or improvement of an existing system of public transportation serving the residents of the County. Financing is provided by Federal and State grants, as well as participation fees from users.**
- **FEMA Grant Evergreen Village Fund - to account for revenues and expenditures associated with the acquisition and demolition of the Evergreen Village mobile home park. Funding is provided entirely by Federal and State grants.**
- **Evergreen Village Operations Fund - to account for revenues and expenditures associated with the operation of the Evergreen Village mobile home park subsequent to the acquisition of the park but prior to the demolition and closing of the park as a mobile home park. Financing is provided by lot rents due in accordance with lease documents entered into prior to acquisition of the park by the County.**



SPECIAL REVENUE FUNDS (Continued)

PUBLIC SAFETY GROUP

- **Child Support Fund** - to account for revenues restricted to the child support function administered by the Circuit Clerk. Financing is provided by an annual fee assessed to each payer of child support.
- **Law Library Fund** - to account for revenues restricted to providing a library for the judges, attorneys, and residents in the County. Financing is provided by a filing fee assessed on legal documents filed with the Circuit Clerk.
- **Court Automation Fund** - to account for revenues restricted to the computerization of court related offices. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Drug Prosecution Fund** - to account for revenues restricted to the handling of drug related cases within the State's Attorney's Office. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund** - to account for revenues restricted to the storage and retrieval of records that are the responsibility of the courts. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Court Security Fund** - to account for revenues restricted to providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Operations and Administration Fund** - to account for revenues restricted to managing the Circuit Clerk's Office. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Electronic Citation Fund** - to account for revenues restricted to performing the duties required by the office for establishing and maintaining electronic citations. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Drug Court Fund** - to account for revenues and expenditures restricted for programs and management of the Drug Court. Financing is provided by a Drug Court Fee that is paid by defendants on a judgment of guilty or a grant of supervision under the Unified Code of Corrections.
- **Probation Fund** - to account for revenues restricted to managing the County's probation services. Financing is provided when the court assesses a fee on a probationer.
- **Law Enforcement Projects Fund** - to account for revenues restricted to certain public safety programs in the Sheriff's Department. Financing is provided from DUI fines, forfeits, and Sheriff specific grants, including grants written and received by the Narcotics Task Force and the Major Crime Task Force.



SPECIAL REVENUE FUNDS (Continued)

PUBLIC SAFETY GROUP (Continued)

- **Children's Waiting Room Fund - to account for revenues restricted to the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.**
- **Neutral Exchange Program Fund – to account for revenues restricted to providing neutral sites for parents to exchange the physical custody of a child for purposes of visitation. Financing is provided by a special fee assessed on all civil cases filed in the Circuit Clerk's Office.**

HIGHWAYS AND STREETS GROUP

- **Highway Fund - to account for property taxes and intergovernmental revenues restricted to the administration, building, and maintenance of County roads.**
- **Engineering Fund - to account for revenues restricted to providing engineering services for the County's and Townships' roads and bridges. Financing is provided by a fee assessed for engineering services.**
- **Aid to Bridges Fund - to account for revenues restricted to the building and maintenance of bridges in the County. Financing is provided by an annual property tax levy, State aid, and contributions from the townships.**
- **County Motor Fuel Tax Fund - to account for the activities involved with the maintenance and construction of roads in the County. Financing is provided by the County's share of State gasoline taxes which are restricted for this purpose by the State.**
- **Federal Highway Matching Tax Fund - to account for activities associated with highway construction projects. Financing is provided by an annual property tax levy restricted for this purpose which must be matched by County, State, or Federal monies in order to be utilized.**

HEALTH AND WELFARE GROUP

- **Health Fund - to account for revenues restricted to providing public health services to the citizens of the County. Financing is provided by an annual property tax levy, and Federal and State aid.**
- **Community Mental Health Fund - to account for revenues that are restricted to providing mental health services to citizens of the County. Financing is provided by an annual property tax levy and State aid.**
- **Community Action Revolving Loan Fund - to account for revenues restricted to the Community Action Department which helps start new businesses in the County. Funding is provided entirely by Federal and State grants.**



SPECIAL REVENUE FUNDS (Continued)

HEALTH AND WELFARE GROUP (Continued)

- **Community Action Fund - to account for revenues restricted to the Community Action Department which provides various types of assistance to low income citizens. Funding is provided entirely by Federal and State grants.**
- **Senior Services Fund - to account for revenues from a specific tax levy restricted to providing Senior Services in the County.**
- **Veteran's Assistance Fund - to account for revenues and expenditures associated with providing low-income veterans in the County with various types of assistance. Funding is provided by a specific tax levy restricted to helping veterans.**

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

December 31, 2015

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
ASSETS					
Cash and investments	\$ 6,404,928	\$ 2,570,205	\$ 13,145,142	\$ 5,886,601	\$ 28,006,876
Receivables					
Property taxes	830,600	-	3,436,500	3,756,300	8,023,400
Accounts	76,500	116,322	11,020	94,308	298,150
Accrued interest	-	430	1,826	2,166	4,422
Other	-	-	-	22,040	22,040
Prepaid items	1,076	46,336	49,740	53,380	150,532
Due from other funds	35,624	-	487,244	18,000	540,868
Due from other governments	157,898	-	185,661	436,402	779,961
Restricted assets					
Cash and investments	82,583	-	-	-	82,583
TOTAL ASSETS	\$ 7,589,209	\$ 2,733,293	\$ 17,317,133	\$ 10,269,197	\$ 37,908,832
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 315,315	\$ 67,739	\$ 1,506,542	\$ 167,173	\$ 2,056,769
Accrued payroll	1,186	11,399	24,992	39,444	77,021
Unearned revenue	75,208	85,338	-	24,613	185,159
Due to others	-	-	456,996	-	456,996
Due to other funds	3,025	-	487,244	-	490,269
Total liabilities	394,734	164,476	2,475,774	231,230	3,266,214
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	830,600	-	3,436,500	3,756,300	8,023,400
Total deferred inflows of resources	830,600	-	3,436,500	3,756,300	8,023,400
Total liabilities and deferred inflows of resources	1,225,334	164,476	5,912,274	3,987,530	11,289,614
FUND BALANCES					
Nonspendable - prepaid items	1,076	46,336	49,740	53,380	150,532
Restricted for debt service	82,583	-	-	-	82,583
Restricted for retirement	508,875	-	-	-	508,875
Restricted for public buildings	4,314,420	-	-	-	4,314,420
Restricted for specific purpose	1,456,921	-	-	-	1,456,921
Restricted for public safety	-	2,522,481	-	-	2,522,481
Restricted for highways and streets	-	-	11,355,119	-	11,355,119
Restricted for health and welfare	-	-	-	6,228,287	6,228,287
Total fund balances	6,363,875	2,568,817	11,404,859	6,281,667	26,619,218
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,589,209	\$ 2,733,293	\$ 17,317,133	\$ 10,269,197	\$ 37,908,832

* Aggregates - See the following pages.

(See independent auditor's report.)

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

December 31, 2015

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
ASSETS				
Cash and investments	\$ 538,586	\$ 10,146	\$ 4,392,593	\$ 160,348
Receivables				
Property taxes	-	-	-	830,600
Accounts	-	-	-	-
Due from other funds	35,624	-	-	-
Due from other governments	-	-	-	66,371
Prepaid items	-	-	-	-
Restricted assets				
Cash and investments	-	-	82,583	-
TOTAL ASSETS	\$ 574,210	\$ 10,146	\$ 4,475,176	\$ 1,057,319
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 65,335	\$ 2,092	\$ 86,227	\$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	65,335	2,092	86,227	-
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	-	-	-	830,600
Total deferred inflows of resources	-	-	-	830,600
Total liabilities and deferred inflows of resources	65,335	2,092	86,227	830,600
FUND BALANCES				
Nonspendable - prepaid items	-	-	-	-
Restricted for debt service	-	-	82,583	-
Restricted for retirement	508,875	-	-	-
Restricted for public buildings	-	8,054	4,306,366	-
Restricted for specific purposes	-	-	-	226,719
Total fund balances	508,875	8,054	4,388,949	226,719
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 574,210	\$ 10,146	\$ 4,475,176	\$ 1,057,319

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	FEMA Grant Evergreen Village	Evergreen Village Operations	Total
\$ 130,463	\$ 181,510	\$ 37,086	\$ 896,846	\$ 19,236	\$ 38,114	\$ -	\$ 6,404,928
-	-	-	-	-	-	-	830,600
453	-	-	61,888	-	14,159	-	76,500
-	-	-	-	-	-	-	35,624
-	-	-	-	91,527	-	-	157,898
830	-	246	-	-	-	-	1,076
-	-	-	-	-	-	-	82,583
\$ 131,746	\$ 181,510	\$ 37,332	\$ 958,734	\$ 110,763	\$ 52,273	\$ -	\$ 7,589,209
\$ 8,823	\$ -	\$ 121	\$ 62,243	\$ 90,474	\$ -	\$ -	\$ 315,315
813	-	111	-	262	-	-	1,186
-	-	-	7,000	19,754	48,454	-	75,208
-	-	-	3,025	-	-	-	3,025
9,636	-	232	72,268	110,490	48,454	-	394,734
-	-	-	-	-	-	-	830,600
-	-	-	-	-	-	-	830,600
9,636	-	232	72,268	110,490	48,454	-	1,225,334
830	-	246	-	-	-	-	1,076
-	-	-	-	-	-	-	82,583
-	-	-	-	-	-	-	508,875
-	-	-	-	-	-	-	4,314,420
121,280	181,510	36,854	886,466	273	3,819	-	1,456,921
122,110	181,510	37,100	886,466	273	3,819	-	6,363,875
\$ 131,746	\$ 181,510	\$ 37,332	\$ 958,734	\$ 110,763	\$ 52,273	\$ -	\$ 7,589,209

(See independent auditor's report.)

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

December 31, 2015

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security
ASSETS						
Cash and investments	\$ 17,018	\$ 15,716	\$ 350,881	\$ 14,619	\$ 597,759	\$ 37,762
Receivables						
Accounts	1,353	3,640	25,375	-	24,776	24,482
Interest	-	-	-	-	-	-
Prepaid items	-	-	34,390	-	524	6,496
TOTAL ASSETS	\$ 18,371	\$ 19,356	\$ 410,646	\$ 14,619	\$ 623,059	\$ 68,740
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ -	\$ 13,951	\$ 2,544	\$ 309	\$ 5,279	\$ -
Accrued payroll	-	-	2,880	-	1,338	5,632
Unearned revenue	-	-	-	-	-	-
Total liabilities	-	13,951	5,424	309	6,617	5,632
FUND BALANCES						
Nonspendable - prepaid items	-	-	34,390	-	524	6,496
Restricted for public safety	18,371	5,405	370,832	14,310	615,918	56,612
Total fund balances	18,371	5,405	405,222	14,310	616,442	63,108
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,371	\$ 19,356	\$ 410,646	\$ 14,619	\$ 623,059	\$ 68,740

Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Neutral Exchange Program	Total
\$ 182,653	\$ 72,718	\$ 164,188	\$ 491,466	\$ 624,432	\$ 993	\$ -	\$ 2,570,205
2,274	1,290	9,451	15,716	4,325	3,640	-	116,322
-	-	-	430	-	-	-	430
-	-	2,078	-	2,848	-	-	46,336
\$ 184,927	\$ 74,008	\$ 175,717	\$ 507,612	\$ 631,605	\$ 4,633	\$ -	\$ 2,733,293
\$ -	\$ -	\$ 25,300	\$ 13,612	\$ 6,744	\$ -	\$ -	\$ 67,739
-	-	1,549	-	-	-	-	11,399
-	-	-	3,750	81,588	-	-	85,338
-	-	26,849	17,362	88,332	-	-	164,476
-	-	2,078	-	2,848	-	-	46,336
184,927	74,008	146,790	490,250	540,425	4,633	-	2,522,481
184,927	74,008	148,868	490,250	543,273	4,633	-	2,568,817
\$ 184,927	\$ 74,008	\$ 175,717	\$ 507,612	\$ 631,605	\$ 4,633	\$ -	\$ 2,733,293

(See independent audit's report.)

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

December 31, 2015

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Total
ASSETS						
Cash and investments	\$ 3,117,975	\$ 179,974	\$ 3,135,891	\$ 3,276,361	\$ 3,434,941	\$ 13,145,142
Receivables						
Property taxes	1,718,200	-	859,150	-	859,150	3,436,500
Accounts	11,020	-	-	-	-	11,020
Accrued interest	-	-	1,345	-	481	1,826
Prepaid items	45,446	2,295	1,999	-	-	49,740
Due from other funds	-	487,244	-	-	-	487,244
Due from other governments	-	-	-	185,661	-	185,661
TOTAL ASSETS	\$ 4,892,641	\$ 669,513	\$ 3,998,385	\$ 3,462,022	\$ 4,294,572	\$ 17,317,133
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 56,433	\$ 112	\$ 1,019,323	\$ 199,022	\$ 231,652	\$ 1,506,542
Accrued payroll	21,356	2,656	980	-	-	24,992
Due to others	456,996	-	-	-	-	456,996
Due to other funds	-	-	63,606	-	423,638	487,244
Total liabilities	534,785	2,768	1,083,909	199,022	655,290	1,531,534
DEFERRED INFLOWS OF RESOURCES						
Deferred property taxes	1,718,200	-	859,150	-	859,150	3,436,500
Total deferred inflows of resources	1,718,200	-	859,150	-	859,150	3,436,500
Total liabilities and deferred inflows of resources	2,252,985	2,768	1,943,059	199,022	1,514,440	5,912,274
FUND BALANCES						
Nonspendable - prepaid items	45,446	2,295	1,999	-	-	49,740
Restricted for highways and streets	2,594,210	664,450	2,053,327	3,263,000	2,780,132	11,355,119
Total fund balances	2,639,656	666,745	2,055,326	3,263,000	2,780,132	11,404,859
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,892,641	\$ 669,513	\$ 3,998,385	\$ 3,462,022	\$ 4,294,572	\$ 17,317,133

(See independent auditor's report.)

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

December 31, 2015

	Health	Community Mental Health	Community Action Revolving Loan	Community Action
ASSETS				
Cash and investments	\$ 1,740,509	\$ 3,242,654	\$ 32,693	\$ 39,264
Receivables				
Property taxes	397,500	2,414,900	-	-
Accounts	90,958	-	-	3,350
Accrued interest	-	1,064	-	-
Other	-	-	22,040	-
Prepaid items	37,445	3,416	-	3,613
Due from other funds	18,000	-	-	-
Due from other governments	429,362	-	-	7,040
TOTAL ASSETS	\$ 2,713,774	\$ 5,662,034	\$ 54,733	\$ 53,267
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 28,594	\$ 97,704	\$ -	\$ 1,109
Accrued payroll	31,949	1,819	-	2,458
Unearned revenue	2,573	-	22,040	-
Total liabilities	63,116	99,523	22,040	3,567
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	397,500	2,414,900	-	-
Total deferred inflows of resources	397,500	2,414,900	-	-
Total liabilities and deferred inflows of resources	460,616	2,514,423	22,040	3,567
FUND BALANCES				
Nonspendable - prepaid items	37,445	3,416	-	3,613
Restricted for health and welfare	2,215,713	3,144,195	32,693	46,087
Total fund balances	2,253,158	3,147,611	32,693	49,700
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,713,774	\$ 5,662,034	\$ 54,733	\$ 53,267

Senior Services	Veteran's Assistance	Total
\$ 205,561	\$ 625,920	\$ 5,886,601
427,300	516,600	3,756,300
-	-	94,308
-	1,102	2,166
-	-	22,040
-	8,906	53,380
-	-	18,000
-	-	436,402
<u>\$ 632,861</u>	<u>\$ 1,152,528</u>	<u>\$ 10,269,197</u>

\$ 35,262	\$ 4,504	\$ 167,173
-	3,218	39,444
-	-	24,613

<u>35,262</u>	<u>7,722</u>	<u>231,230</u>
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<u>427,300</u>	<u>516,600</u>	<u>3,756,300</u>
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<u>427,300</u>	<u>516,600</u>	<u>3,756,300</u>
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<u>462,562</u>	<u>524,322</u>	<u>3,987,530</u>
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-	8,906	53,380
<u>170,299</u>	<u>619,300</u>	<u>6,228,287</u>

<u>170,299</u>	<u>628,206</u>	<u>6,281,667</u>
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<u>\$ 632,861</u>	<u>\$ 1,152,528</u>	<u>\$ 10,269,197</u>
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
REVENUES					
Taxes	\$ 803,521	\$ -	\$ 3,348,526	\$ 3,677,111	\$ 7,829,158
Licenses and permits	-	-	-	569,919	569,919
Intergovernmental	1,690,766	55,837	2,220,280	1,903,963	5,870,846
Charges for services	1,093,274	1,326,085	15,737	349,660	2,784,756
Fines and forfeits	-	247,335	-	-	247,335
Investment income	9,061	5,294	46,216	20,081	80,652
Miscellaneous	5,276	1,000	13,436	22,177	41,889
Total revenues	3,601,898	1,635,551	5,644,195	6,542,911	17,424,555
EXPENDITURES					
Current					
General government	3,094,751	-	-	-	3,094,751
Public safety	21,069	1,677,060	-	-	1,698,129
Highways and streets	40,115	-	6,864,059	-	6,904,174
Health and welfare	7,207	-	-	6,965,371	6,972,578
Debt service					
Principal	221,250	-	-	-	221,250
Interest and fiscal charges	17,941	-	-	-	17,941
Total expenditures	3,402,333	1,677,060	6,864,059	6,965,371	18,908,823
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	199,565	(41,509)	(1,219,864)	(422,460)	(1,484,268)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	200	-	100,232	-	100,432
Transfers in	133,624	310,800	646,657	430,000	1,521,081
Transfers (out)	(58,536)	(106,510)	(754,157)	(127,509)	(1,046,712)
Total other financing sources (uses)	75,288	204,290	(7,268)	302,491	574,801
NET CHANGE IN FUND BALANCES	274,853	162,781	(1,227,132)	(119,969)	(909,467)
FUND BALANCES, JANUARY 1, 2015	6,089,022	2,406,036	12,631,991	6,401,636	27,528,685
FUND BALANCES, DECEMBER 31, 2015	\$ 6,363,875	\$ 2,568,817	\$ 11,404,859	\$ 6,281,667	\$ 26,619,218

* Aggregate - See the following pages.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 803,521
Intergovernmental	-	-	-	160,746
Charges for services	-	25,000	557,206	-
Investment income	2,131	4	2,941	877
Miscellaneous	-	-	-	-
Total revenues	2,131	25,004	560,147	965,144
EXPENDITURES				
Current				
General government				
Salaries and benefits	13,879	27,795	-	-
Capital improvements	-	-	-	-
Commodities and services	-	8,699	530,739	648,309
Supplies and materials	-	31	-	-
Public safety				
Salaries and benefits	21,069	-	-	-
Health and welfare				
Salaries and benefits	40,115	-	-	-
Highways and streets				
Salaries and benefits	7,207	-	-	-
Debt service				
Principal	-	-	-	221,250
Interest and fiscal charges	-	-	-	17,941
Total expenditures	82,270	36,525	530,739	887,500
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(80,139)	(11,521)	29,408	77,644
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	35,624	10,000	53,000	-
Transfers (out)	-	-	(10,000)	-
Total other financing sources (uses)	35,624	10,000	43,000	-
NET CHANGE IN FUND BALANCES	(44,515)	(1,521)	72,408	77,644
FUND BALANCES, JANUARY 1, 2015	553,390	9,575	4,316,541	149,075
FUND BALANCES, DECEMBER 31, 2015	\$ 508,875	\$ 8,054	\$ 4,388,949	\$ 226,719

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	FEMA Evergreen Village	Evergreen Village Operations	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 803,521
-	-	-	-	707,707	822,313	-	1,690,766
142,514	23,773	-	330,060	14,721	-	-	1,093,274
38	484	113	1,777	16	602	78	9,061
-	-	4,378	-	-	898	-	5,276
142,552	24,257	4,491	331,837	722,444	823,813	78	3,601,898
57,645	-	7,766	-	25,181	-	-	132,266
-	3,736	-	21,095	-	781,984	-	806,815
60,505	-	778	153,259	697,108	40,300	13,135	2,152,832
1,464	-	1,295	-	-	29	19	2,838
-	-	-	-	-	-	-	21,069
-	-	-	-	-	-	-	40,115
-	-	-	-	-	-	-	7,207
-	-	-	-	-	-	-	221,250
-	-	-	-	-	-	-	17,941
119,614	3,736	9,839	174,354	722,289	822,313	13,154	3,402,333
22,938	20,521	(5,348)	157,483	155	1,500	(13,076)	199,565
-	-	-	-	200	-	-	200
-	-	10,000	25,000	-	-	-	133,624
(20,000)	(3,000)	-	(13,025)	(139)	-	(12,372)	(58,536)
(20,000)	(3,000)	10,000	11,975	61	-	(12,372)	75,288
2,938	17,521	4,652	169,458	216	1,500	(25,448)	274,853
119,172	163,989	32,448	717,008	57	2,319	25,448	6,089,022
\$ 122,110	\$ 181,510	\$ 37,100	\$ 886,466	\$ 273	\$ 3,819	\$ -	\$ 6,363,875

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage	Court Security
REVENUES						
Intergovernmental	\$ 13,617	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	17,655	32,780	294,009	11,976	284,063	288,247
Fines and forfeits	-	-	-	-	-	-
Investment income	19	-	111	29	1,110	373
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>31,291</u>	<u>32,780</u>	<u>294,120</u>	<u>12,005</u>	<u>285,173</u>	<u>288,620</u>
EXPENDITURES						
Public safety						
Salaries and benefits	36,365	-	185,227	-	154,123	456,453
Capital improvements	-	-	7,684	-	-	-
Commodities and services	2,880	5,100	61,860	3,743	41,675	10,200
Supplies and materials	848	83,341	1,825	327	17,244	-
Total expenditures	<u>40,093</u>	<u>88,441</u>	<u>256,596</u>	<u>4,070</u>	<u>213,042</u>	<u>466,653</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(8,802)</u>	<u>(55,661)</u>	<u>37,524</u>	<u>7,935</u>	<u>72,131</u>	<u>(178,033)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	70,000	-	-	-	200,000
Transfers (out)	-	-	(5,000)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>70,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
NET CHANGE IN FUND BALANCES	<u>(8,802)</u>	<u>14,339</u>	<u>32,524</u>	<u>7,935</u>	<u>72,131</u>	<u>21,967</u>
FUND BALANCES (DEFICIT), JANUARY 1, 2015	<u>27,173</u>	<u>(8,934)</u>	<u>372,698</u>	<u>6,375</u>	<u>544,311</u>	<u>41,141</u>
FUND BALANCES, DECEMBER 31, 2015	<u>\$ 18,371</u>	<u>\$ 5,405</u>	<u>\$ 405,222</u>	<u>\$ 14,310</u>	<u>\$ 616,442</u>	<u>\$ 63,108</u>

Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Drug Court	Probation	Law Enforcement Projects	Children's Waiting Room	Neutral Exchange Program	Total
\$ -	\$ -	\$ 20,444	\$ -	\$ 21,776	\$ -	\$ -	\$ 55,837
33,284	17,708	28,340	294,671	-	-	23,352	1,326,085
-	-	117,475	-	97,015	32,845	-	247,335
70	19	500	1,149	1,900	8	6	5,294
-	-	-	-	1,000	-	-	1,000
33,354	17,727	166,759	295,820	121,691	32,853	23,358	1,635,551
-	-	145,067	-	-	-	-	977,235
-	-	23,612	3,641	42,484	-	-	77,421
1,136	-	84,301	203,811	29,628	24,000	36,136	504,470
337	-	2,993	11,019	-	-	-	117,934
1,473	-	255,973	218,471	72,112	24,000	36,136	1,677,060
31,881	17,727	(89,214)	77,349	49,579	8,853	(12,778)	(41,509)
-	-	40,800	-	-	-	-	310,800
-	-	-	(50,500)	(51,000)	-	(10)	(106,510)
-	-	40,800	(50,500)	(51,000)	-	(10)	204,290
31,881	17,727	(48,414)	26,849	(1,421)	8,853	(12,788)	162,781
153,046	56,281	197,282	463,401	544,694	(4,220)	12,788	2,406,036
\$ 184,927	\$ 74,008	\$ 148,868	\$ 490,250	\$ 543,273	\$ 4,633	\$ -	\$ 2,568,817

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Total
REVENUES						
Taxes	\$ 1,674,252	\$ -	\$ 837,137	\$ -	\$ 837,137	\$ 3,348,526
Intergovernmental	199,047	129,288	136,544	1,755,401	-	2,220,280
Fines and forfeits	15,737	-	-	-	-	15,737
Investment income	10,919	71	9,562	13,505	12,159	46,216
Miscellaneous	5,236	8,200	-	-	-	13,436
Total revenues	<u>1,905,191</u>	<u>137,559</u>	<u>983,243</u>	<u>1,768,906</u>	<u>849,296</u>	<u>5,644,195</u>
EXPENDITURES						
Highways and streets						
Salaries and benefits	1,400,746	261,367	111,120	519,696	-	2,292,929
Capital improvements	845,882	43,012	1,311,457	813,089	354,038	3,367,478
Commodities and services	241,537	1,444	85,074	-	-	328,055
Supplies and materials	407,960	2,019	1,394	464,224	-	875,597
Total expenditures	<u>2,896,125</u>	<u>307,842</u>	<u>1,509,045</u>	<u>1,797,009</u>	<u>354,038</u>	<u>6,864,059</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(990,934)</u>	<u>(170,283)</u>	<u>(525,802)</u>	<u>(28,103)</u>	<u>495,258</u>	<u>(1,219,864)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	100,232	-	-	-	-	100,232
Transfers in	400,000	244,971	-	1,682	4	646,657
Transfers (out)	(107,500)	(4)	(31,829)	(400,000)	(214,824)	(754,157)
Total other financing sources (uses)	<u>392,732</u>	<u>244,967</u>	<u>(31,829)</u>	<u>(398,318)</u>	<u>(214,820)</u>	<u>(7,268)</u>
NET CHANGE IN FUND BALANCES	<u>(598,202)</u>	<u>74,684</u>	<u>(557,631)</u>	<u>(426,421)</u>	<u>280,438</u>	<u>(1,227,132)</u>
FUND BALANCES, JANUARY 1, 2015	<u>3,237,858</u>	<u>592,061</u>	<u>2,612,957</u>	<u>3,689,421</u>	<u>2,499,694</u>	<u>12,631,991</u>
FUND BALANCES, DECEMBER 31, 2015	<u><u>\$ 2,639,656</u></u>	<u><u>\$ 666,745</u></u>	<u><u>\$ 2,055,326</u></u>	<u><u>\$ 3,263,000</u></u>	<u><u>\$ 2,780,132</u></u>	<u><u>\$ 11,404,859</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Health	Community Mental Health	Community Action Revolving Loan	Community Action	Senior Services	Veteran's Assistance	Total
REVENUES							
Taxes	\$ 388,580	\$ 2,366,931	\$ -	\$ -	\$ 418,484	\$ 503,116	\$ 3,677,111
Licenses and permits	569,919	-	-	-	-	-	569,919
Intergovernmental	1,683,735	-	4,427	215,801	-	-	1,903,963
Charges for services	344,859	4,801	-	-	-	-	349,660
Investment income	5,764	10,497	763	15	742	2,300	20,081
Miscellaneous	22,152	25	-	-	-	-	22,177
Total revenues	3,015,009	2,382,254	5,190	215,816	419,226	505,416	6,542,911
EXPENDITURES							
Health and welfare							
Salaries and benefits	2,957,964	175,673	-	226,688	-	278,391	3,638,716
Capital improvements	28,220	10,469	-	-	-	3,392	42,081
Commodities and services	249,833	2,070,556	-	33,341	510,192	127,933	2,991,855
Supplies and materials	277,720	2,817	-	5,944	-	6,238	292,719
Total expenditures	3,513,737	2,259,515	-	265,973	510,192	415,954	6,965,371
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(498,728)	122,739	5,190	(50,157)	(90,966)	89,462	(422,460)
OTHER FINANCING SOURCES (USES)							
Transfers in	423,000	-	-	7,000	-	-	430,000
Transfers (out)	(58,000)	(52,509)	-	(3,000)	(7,000)	(7,000)	(127,509)
Total other financing sources (uses)	365,000	(52,509)	-	4,000	(7,000)	(7,000)	302,491
NET CHANGE IN FUND BALANCES	(133,728)	70,230	5,190	(46,157)	(97,966)	82,462	(119,969)
FUND BALANCES, JANUARY 1, 2015	2,386,886	3,077,381	27,503	95,857	268,265	545,744	6,401,636
FUND BALANCES, DECEMBER 31, 2015	\$ 2,253,158	\$ 3,147,611	\$ 32,693	\$ 49,700	\$ 170,299	\$ 628,206	\$ 6,281,667

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 2,000	\$ 2,000	\$ 2,131
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2,131</u>
EXPENDITURES			
General government			
Salaries and benefits	-	36,270	13,879
Public safety			
Salaries and benefits	-	55,062	21,069
Health and welfare			
Salaries and benefits	-	104,834	40,115
Highways and streets			
Salaries and benefits	-	18,834	7,207
Total expenditures	<u>-</u>	<u>215,000</u>	<u>82,270</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,000</u>	<u>(213,000)</u>	<u>(80,139)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	35,624
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>35,624</u>
NET CHANGE IN FUND BALANCE	<u>\$ 2,000</u>	<u>\$ (213,000)</u>	<u>(44,515)</u>
FUND BALANCE, JANUARY 1, 2015			<u>553,390</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 508,875</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Investment income	-	-	4
	<hr/>	<hr/>	<hr/>
Total revenues	25,000	25,000	25,004
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	17,000	25,700	25,648
Part time	3,000	-	-
Social Security	1,500	2,100	2,047
Unemployment insurance	200	200	100
Workers' compensation	300	-	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	22,000	28,000	27,795
Commodities and services			
Travel	200	200	-
Maintenance	200	200	-
Telephone	500	500	468
Professional fees	8,500	8,500	7,956
Surety bonds	300	300	275
	<hr/>	<hr/>	<hr/>
Total commodities and services	9,700	9,700	8,699
Supplies			
Supplies	300	300	31
	<hr/>	<hr/>	<hr/>
Total supplies	300	300	31
	<hr/>	<hr/>	<hr/>
Total expenditures	32,000	38,000	36,525
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	(7,000)	(13,000)	(11,521)
OTHER FINANCING SOURCES (USES)			
Transfers in	10,000	10,000	10,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ 3,000	\$ (3,000)	(1,521)
FUND BALANCE, JANUARY 1, 2015			
			<hr/>
			9,575
FUND BALANCE, DECEMBER 31, 2015			
			<hr/>
			\$ 8,054

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	\$ 600,000	\$ 600,000	\$ 557,206
Investment income	28,000	28,000	2,941
Total revenues	628,000	628,000	560,147
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	591,500	591,500	530,551
Other	-	-	188
Total expenditures	591,500	591,500	530,739
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,500	36,500	29,408
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	15,000	53,000
Transfers (out)	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	5,000	5,000	43,000
NET CHANGE IN FUND BALANCE	\$ 41,500	\$ 41,500	72,408
FUND BALANCE, JANUARY 1, 2015			4,316,541
FUND BALANCE, DECEMBER 31, 2015			\$ 4,388,949

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Health Facilities	Lease Revenue	Eliminations	Total
REVENUES				
Charges for services				
Reimbursement from other governments	\$ 7,206	\$ 550,000	\$ -	\$ 557,206
Investment income	49	2,892	-	2,941
 Total revenues	 7,255	 552,892	 -	 560,147
EXPENDITURES				
General government				
Commodities and services				
Building maintenance	-	524,301	6,250	530,551
Other	188	-	-	188
 Total expenditures	 188	 524,301	 6,250	 530,739
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 7,067	 28,591	 (6,250)	 29,408
OTHER FINANCING SOURCES (USES)				
Transfers in	-	53,000	-	53,000
Transfers (out)	(6,250)	(10,000)	6,250	(10,000)
 Total other financing sources (uses)	 (6,250)	 43,000	 6,250	 43,000
 NET CHANGE IN FUND BALANCE	 817	 71,591	 -	 72,408
 FUND BALANCE, JANUARY 1, 2015	 81,766	 4,234,775	 -	 4,316,541
 FUND BALANCE, DECEMBER 31, 2015	 \$ 82,583	 \$ 4,306,366	 \$ -	 \$ 4,388,949

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PUBLIC BUILDING COMMISSION LEASE FUND**

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 800,000	\$ 800,000	\$ 803,521
Intergovernmental			
City of DeKalb sales tax sharing	100,000	100,000	160,746
Investment income	500	500	877
	<hr/>		
Total revenues	900,500	900,500	965,144
	<hr/>		
EXPENDITURES			
Current			
General government			
Commodities and services			
Rent	-	-	63,309
Renewal and replacement program	550,000	550,000	550,000
Emergency services	35,000	35,000	35,000
Debt service			
Principal	52,500	52,500	221,250
Interest and fiscal charges	250,000	250,000	17,941
	<hr/>		
Total expenditures	887,500	887,500	887,500
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 13,000	\$ 13,000	77,644
	<hr/>		
FUND BALANCE, JANUARY 1, 2015			149,075
	<hr/>		
FUND BALANCE, DECEMBER 31, 2015			\$ 226,719
	<hr/> <hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 20,000	\$ 20,000	\$ -
Charges for services			
County Clerk computer fee	20,000	20,000	21,667
Recorder computer fee	60,000	60,000	54,623
Micro document copies	20,000	20,000	8,486
Microfilm contracts	35,000	35,000	22,086
Land records systems fee	-	-	35,652
Investment income	500	500	38
Total revenues	155,500	155,500	142,552
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	49,000	49,000	40,337
Overtime	2,000	2,000	172
FICA	4,000	4,000	3,057
IMRF	6,000	6,000	4,718
Longevity pay	1,000	1,000	1,137
Health insurance	30,000	30,000	7,764
Life insurance	200	200	110
HSA benefit	1,500	1,500	162
Unemployment insurance	300	300	188
Total salaries and benefits	94,000	94,000	57,645
Capital improvements			
Office furniture and small equipment	1,600	1,600	-
Total capital improvements	1,600	1,600	-
Commodities and services			
School of instruction	2,500	2,500	-
Maintenance - equipment	40,000	40,000	43,103
Maintenance - software	20,000	20,000	9,350
Professional services	10,000	10,000	-
Data processing services	7,000	7,000	7,673
Employee wellness	1,000	1,000	379
Total commodities and services	80,500	80,500	60,505

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 1,464
Total expenditures	<u>181,100</u>	<u>181,100</u>	<u>119,614</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(25,600)</u>	<u>(25,600)</u>	<u>22,938</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (45,600)</u>	<u>\$ (45,600)</u>	2,938
FUND BALANCE, JANUARY 1, 2015			<u>119,172</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 122,110</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services			
Computer filing fee	\$ 30,000	\$ 30,000	\$ 23,773
Investment income	300	300	484
	<hr/>	<hr/>	<hr/>
Total revenues	30,300	30,300	24,257
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General government			
Salaries and benefits			
Part-time	2,000	2,000	-
FICA	200	200	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	2,200	2,200	-
	<hr/>	<hr/>	<hr/>
Capital improvements			
Computer equipment	600	600	495
	<hr/>	<hr/>	<hr/>
Total capital improvements	600	600	495
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	1,500	1,500	1,286
Professional services	1,000	1,000	50
Commercial services	2,000	2,000	324
	<hr/>	<hr/>	<hr/>
Total commodities and services	4,500	4,500	1,660
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Postage	1,500	1,500	1,581
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,500	1,500	1,581
	<hr/>	<hr/>	<hr/>
Total expenditures	8,800	8,800	3,736
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,500	21,500	20,521
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(3,000)	(3,000)	(3,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(3,000)	(3,000)	(3,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 18,500	\$ 18,500	17,521
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2015			163,989
			<hr/>
FUND BALANCE, DECEMBER 31, 2015			\$ 181,510
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Investment income	\$ 100	\$ 100	\$ 113
Miscellaneous	1,200	1,200	4,378
	<hr/>	<hr/>	<hr/>
Total revenues	1,300	1,300	4,491
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	7,200	7,200	7,129
FICA	600	600	563
Unemployment insurance	200	200	74
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	8,000	8,000	7,766
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	1,500	1,500	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	2,000	2,000	-
Commodities and services			
Memberships	300	300	125
Maintenance - equipment	600	600	345
Commercial service	600	600	308
	<hr/>	<hr/>	<hr/>
Total commodities and services	1,500	1,500	778
Supplies and materials			
Supplies	2,000	2,000	1,069
Postage	400	400	196
Books and subscriptions	100	100	30
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,500	2,500	1,295
Total expenditures	<hr/>	<hr/>	<hr/>
	14,000	14,000	9,839
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(12,700)	(12,700)	(5,348)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	10,000	10,000	10,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (2,700)	\$ (2,700)	4,652
FUND BALANCE, JANUARY 1, 2015			<hr/>
			32,448
FUND BALANCE, DECEMBER 31, 2015			<hr/>
			\$ 37,100

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DATA FIBER OPTIC NETWORK FUND

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 26,000	\$ 26,000	\$ 330,060
Investment income	1,000	1,000	1,777
Total revenues	27,000	27,000	331,837
EXPENDITURES			
General government			
Capital improvements			
Fiber network infrastructure	-	21,000	20,522
Network equipment	5,000	5,000	573
Total capital improvements	5,000	26,000	21,095
Commodities and services			
Meetings - host expenses	2,000	2,000	-
Memberships	1,000	1,000	-
Professional services	27,000	27,000	15,184
Commercial services	5,000	5,000	-
Fiber optic cable maintenance	150,000	129,000	92,825
Network communications	40,000	40,000	45,250
Total commodities and services	225,000	204,000	153,259
Total expenditures	230,000	230,000	174,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(203,000)	(203,000)	157,483
OTHER FINANCING SOURCES (USES)			
Transfers in			
Special Projects	25,000	25,000	25,000
Transfers (out)			
General	(10,000)	(10,000)	(13,025)
Total other financing sources (uses)	15,000	15,000	11,975
NET CHANGE IN FUND BALANCE	\$ (188,000)	\$ (188,000)	169,458
FUND BALANCE, JANUARY 1, 2015			717,008
FUND BALANCE, DECEMBER 31, 2015			\$ 886,466

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
5311 VAC grant	\$ 870,300	\$ 870,300	\$ 371,330
ARRA furniture grant	-	-	185
State grant revenue	-	-	336,192
Charges for services			
Passenger fares	-	-	14,721
Investment income	100	100	16
Miscellaneous			
VAC PCOM reimbursements	1,800	1,800	-
	<hr/>	<hr/>	<hr/>
Total revenues	872,200	872,200	722,444
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	21,300	21,100	20,621
Deferred compensation	500	500	498
FICA	1,700	1,700	1,631
IMRF	2,500	2,500	2,403
Unemployment insurance	-	-	28
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	26,000	25,800	25,181
Commodities and services			
VAC pass-thru grant	846,200	846,200	696,923
ARRA pass-thru grant	-	-	185
	<hr/>	<hr/>	<hr/>
Total commodities and services	846,200	846,200	697,108
	<hr/>	<hr/>	<hr/>
Total expenditures	872,200	872,000	722,289
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	-	200	155
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	200
Transfers (out)			
Tort and liability insurance	-	(200)	(139)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	(200)	61
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	216
FUND BALANCE, JANUARY 1, 2015			
			<hr/>
			57
FUND BALANCE, DECEMBER 31, 2015			
			<hr/>
			\$ 273

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ -	\$ -	\$ 822,313
State grants	1,323,800	1,323,800	-
Investment income	100	100	602
Miscellaneous	-	-	898
Total revenues	1,323,900	1,323,900	823,813
EXPENDITURES			
General government			
Capital improvements			
Demolition	1,322,500	1,267,500	723,957
Relocation costs	-	-	1,250
Replacement housing	-	-	56,777
Total capital improvements	1,322,500	1,267,500	781,984
Commodities and services			
Professional services	-	55,000	40,300
Insurance premium	1,300	1,300	-
Total commodities and services	1,300	56,300	40,300
Supplies and materials			
Supplies	100	100	29
Total supplies and materials	100	100	29
Total expenditures	1,323,900	1,323,900	822,313
NET CHANGE IN FUND BALANCE	\$ -	\$ -	1,500
FUND BALANCE, JANUARY 1, 2015			2,319
FUND BALANCE, DECEMBER 31, 2015			\$ 3,819

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 78
Total revenues	-	-	78
EXPENDITURES			
Health and welfare			
Commodities and services			
Maintenance	-	1,600	2,921
Utilities	2,000	2,000	3,061
Cable	600	600	-
Professional services	9,000	9,000	6,534
Cleaning service	-	-	619
Total commodities and services	11,600	13,200	13,135
Supplies and materials			
Supplies	-	-	19
Total supplies and materials	-	-	19
Total expenditures	11,600	13,200	13,154
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,600)	(13,200)	(13,076)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(4,800)	(4,749)
Opportunity	-	(7,600)	(7,623)
Total other financing sources (uses)	-	(12,400)	(12,372)
NET CHANGE IN FUND BALANCE	\$ (11,600)	\$ (25,600)	(25,448)
FUND BALANCE, JANUARY 1, 2015			25,448
FUND BALANCE, DECEMBER 31, 2015			\$ -

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 17,000	\$ 17,000	\$ -
State aid	-	-	13,617
Charges for services			
Financial services	15,500	15,500	17,655
Investment income	100	100	19
	<hr/>	<hr/>	<hr/>
Total revenues	32,600	32,600	31,291
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	35,000	35,000	17,885
Longevity pay	2,000	2,000	1,069
FICA	2,800	2,800	1,280
IMRF	4,000	4,000	2,296
Health benefits	22,000	22,000	13,680
Life insurance	100	100	55
Unemployment insurance	100	100	100
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	66,000	66,000	36,365
Commodities and services			
Maintenance - equipment	4,100	4,100	2,880
Data processing	2,600	2,600	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	6,700	6,700	2,880
Supplies and materials			
Other	500	500	848
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500	500	848
	<hr/>	<hr/>	<hr/>
Total expenditures	73,200	73,200	40,093
NET CHANGE IN FUND BALANCE	<hr/> <u>\$ (40,600)</u>	<hr/> <u>\$ (40,600)</u>	<hr/> <u>(8,802)</u>
FUND BALANCE, JANUARY 1, 2015			<hr/> 27,173
FUND BALANCE, DECEMBER 31, 2015			<hr/> <u>\$ 18,371</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 36,000	\$ 36,000	\$ 32,780
Investment income	100	100	-
Total revenues	36,100	36,100	32,780
EXPENDITURES			
Public safety			
Commodities and services			
Rent	5,200	5,200	5,100
Total commodities and services	5,200	5,200	5,100
Supplies and materials			
Supplies	1,000	1,500	1,439
Periodicals and subscriptions	73,600	82,100	81,902
Total supplies and materials	74,600	83,600	83,341
Total expenditures	79,800	88,800	88,441
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(43,700)	(52,700)	(55,661)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	-	-	70,000
Total other financing sources (uses)	-	-	70,000
NET CHANGE IN FUND BALANCE	\$ (43,700)	\$ (52,700)	14,339
FUND BALANCE (DEFICIT), JANUARY 1, 2015			(8,934)
FUND BALANCE, DECEMBER 31, 2015			\$ 5,405

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 180,000	\$ 180,000	\$ 293,959
Supervision driver safety school	-	-	50
Investment income	2,000	2,000	111
 Total revenues	 182,000	 182,000	 294,120
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	137,000	137,000	139,806
Overtime	3,000	3,000	-
Longevity pay	4,000	4,000	5,732
FICA	11,000	11,000	10,970
IMRF	16,000	16,000	13,980
Health benefits	44,000	44,000	11,202
Insurance buyout	3,000	3,000	3,000
Life insurance	1,000	1,000	130
Unemployment insurance	1,000	1,000	407
 Total salaries and benefits	 220,000	 220,000	 185,227
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	90,000	90,000	7,684
 Total capital improvements	 98,000	 98,000	 7,684
Commodities and services			
Travel	2,000	2,000	1,373
Maintenance - software	45,000	45,000	55,692
Maintenance - equipment	30,000	30,000	4,795
Data processing services	8,500	8,500	-
 Total commodities and services	 85,500	 85,500	 61,860
Supplies and materials			
Supplies	1,500	1,500	1,825
 Total supplies and materials	 1,500	 1,500	 1,825
 Total expenditures	 405,000	 405,000	 256,596
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (223,000)	 (223,000)	 37,524
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
 Total other financing sources (uses)	 (5,000)	 (5,000)	 (5,000)
 NET CHANGE IN FUND BALANCE	 \$ (228,000)	 \$ (228,000)	 32,524
 FUND BALANCE, JANUARY 1, 2015			372,698
 FUND BALANCE, DECEMBER 31, 2015			<u>\$ 405,222</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Forfeits	\$ 2,500	\$ 2,500	\$ 11,976
Investment income	-	-	29
	<hr/>	<hr/>	<hr/>
Total revenues	2,500	2,500	12,005
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	500	500	1,350
Travel	1,000	1,000	973
Witness fees	400	400	-
Transcripts	1,200	1,200	1,420
	<hr/>	<hr/>	<hr/>
Total commodities and services	3,100	3,100	3,743
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Copies	1,000	1,000	-
Printing	500	500	327
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,500	1,500	327
	<hr/>	<hr/>	<hr/>
Total expenditures	4,600	4,600	4,070
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (2,100)</u>	<u>\$ (2,100)</u>	7,935
FUND BALANCE, JANUARY 1, 2015			<hr/> 6,375
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 14,310</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 180,000	\$ 180,000	\$ 284,063
Investment income	900	900	1,110
	<hr/>	<hr/>	<hr/>
Total revenues	180,900	180,900	285,173
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	54,000	133,000	132,710
Longevity pay	1,000	1,000	277
FICA	5,000	11,000	10,629
IMRF	6,000	6,500	6,446
Insurance buyout	-	3,000	3,000
Life insurance	-	500	103
Unemployment insurance	1,000	1,000	958
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	67,000	156,000	154,123
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - software	9,500	200	-
Telephone	5,000	400	203
Maintenance - equipment	9,500	2,200	2,094
Commercial services	55,000	37,900	37,789
Internet	3,000	1,700	1,589
Data processing	9,000	200	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	91,000	42,600	41,675
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	38,000	17,400	17,244
	<hr/>	<hr/>	<hr/>
Total supplies and materials	38,000	17,400	17,244
	<hr/>	<hr/>	<hr/>
Total expenditures	196,000	216,000	213,042
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (15,100)</u>	<u>\$ (35,100)</u>	72,131
FUND BALANCE, JANUARY 1, 2015			<hr/>
			544,311
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 616,442</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services			
Court security fee	\$ 291,000	\$ 291,000	\$ 288,247
Investment income	100	100	373
Total revenues	<u>291,100</u>	<u>291,100</u>	<u>288,620</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	259,000	290,000	293,481
Part-time	38,000	38,000	16,592
Overtime	20,000	20,000	-
On call	1,000	1,000	-
Premium holiday	4,000	4,000	2,524
Supervisory differential	1,000	1,000	325
Training pay	1,000	1,000	948
Education pay	1,000	1,000	2,410
Longevity pay	1,000	1,000	2,783
FICA	25,000	25,000	23,583
SLEP	59,000	59,000	59,056
Insurance buyout	-	-	3,000
Health benefits	75,000	75,000	50,880
Life insurance	1,000	1,000	320
Unemployment insurance	1,000	1,000	551
Total salaries and benefits	<u>487,000</u>	<u>518,000</u>	<u>456,453</u>
Capital improvements			
Other equipment	8,300	8,300	-
Total capital improvements	<u>8,300</u>	<u>8,300</u>	<u>-</u>
Commodities and services			
Maintenance - equipment	11,000	11,000	10,200
Total commodities and services	<u>11,000</u>	<u>11,000</u>	<u>10,200</u>
Supplies and materials			
Supplies	100	100	-
Clothing	400	400	-
Total supplies and materials	<u>500</u>	<u>500</u>	<u>-</u>
Total expenditures	<u>506,800</u>	<u>537,800</u>	<u>466,653</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(215,700)</u>	<u>(246,700)</u>	<u>(178,033)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	200,000	200,000	200,000
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (15,700)</u>	<u>\$ (46,700)</u>	21,967
FUND BALANCE, JANUARY 1, 2015			<u>41,141</u>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 63,108</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND**

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 57,000	\$ 57,000	\$ 33,284
Investment income	100	100	70
	<hr/>		
Total revenues	57,100	57,100	33,354
	<hr/>		
EXPENDITURES			
Public safety			
Commodities and services			
Registrations	-	-	375
Travel	2,500	2,500	-
Host meeting expense	-	-	761
Maintenance	2,500	2,500	-
Professional services	2,500	2,500	-
Supplies and materials			
Supplies	7,500	7,500	159
Miscellaneous	-	-	178
	<hr/>		
Total expenditures	15,000	15,000	1,473
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 42,100</u>	<u>\$ 42,100</u>	31,881
FUND BALANCE, JANUARY 1, 2015			<u>153,046</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 184,927</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CIRCUIT CLERK ELECTRONIC CITATION FUND**

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 16,000	\$ 16,000	\$ 17,708
Investment income	100	100	19
	<hr/>		
Total revenues	16,100	16,100	17,727
	<hr/>		
EXPENDITURES			
Public safety			
Supplies and materials			
Citation supplies	4,000	4,000	-
	<hr/>		
Total expenditures	4,000	4,000	-
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 12,100	\$ 12,100	17,727
	<hr/>		
FUND BALANCE, JANUARY 1, 2015			56,281
	<hr/>		
FUND BALANCE, DECEMBER 31, 2015			\$ 74,008
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Drug testing	\$ 18,000	\$ 18,000	\$ 28,340
Intergovernmental			
Adult redeploy grant	-	-	20,444
Fines and forfeits			
Drug court fees	110,000	110,000	117,475
Investment income	-	-	500
	<hr/>	<hr/>	<hr/>
Total revenues	128,000	128,000	166,759
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	94,000	94,000	101,188
FICA	8,000	8,000	7,372
IMRF	11,000	11,000	11,554
Longevity pay	1,000	1,000	-
Health insurance	28,000	28,000	23,040
Life insurance	500	500	165
HSA benefit	3,000	3,000	1,548
Unemployment insurance	500	500	200
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	146,000	146,000	145,067
Capital improvements			
Office furniture and small equipment	-	1,000	258
Building modifications	-	6,000	5,177
Sober living house building modifications	-	2,000	18,177
	<hr/>	<hr/>	<hr/>
Total capital improvements	-	9,000	23,612
Commodities and services			
School of instruction	3,500	9,900	11,544
Travel	5,000	14,600	16,992
Meetings - host expenditures	3,000	3,000	3,505
Memberships	1,000	1,000	1,081
Telephone	800	800	1,589
Professional services	8,000	8,000	10,816
Software acquisition	100	100	1,000
Participant expense	12,500	12,500	19,101
Contributions to agencies	15,000	15,000	-
Drug testing	17,000	17,000	17,454
Copies	1,200	1,200	280
Postage	800	800	106
Sober living house meetings - host expenditures	-	200	140
Sober living house water and sewer	-	300	330
Sober living house professional services	-	200	175
Sober living house participant expense	-	100	8
Sober living house insurance premiums	-	200	180
	<hr/>	<hr/>	<hr/>
Total commodities and services	67,900	84,900	84,301

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (Continued)			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 2,028
Sober living house supplies	-	1,000	965
	<hr/>	<hr/>	<hr/>
Total supplies and materials	4,000	5,000	2,993
	<hr/>	<hr/>	<hr/>
Total expenditures	217,900	244,900	255,973
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(89,900)	(116,900)	(89,214)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Probation	38,500	38,500	38,500
Mental health	20,500	20,500	2,300
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	59,000	59,000	40,800
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (30,900)	\$ (57,900)	(48,414)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2015			197,282
			<hr/>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 148,868</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Juvenile justice council	\$ -	\$ -	\$ 38,740
Charges for services			
Probation fees	94,000	94,000	188,147
Juvenile safe house	1,000	1,000	965
Probation operation fees	35,000	35,000	64,128
Victim witness fines	1,500	1,500	2,691
Investment income	500	500	1,149
	<hr/>	<hr/>	<hr/>
Total revenues	132,000	132,000	295,820
EXPENDITURES			
Public safety			
Capital improvements			
Computer equipment	-	4,000	3,641
	<hr/>	<hr/>	<hr/>
Total capital improvements	-	4,000	3,641
Commodities and services			
Registrations	-	-	250
Travel	4,000	4,000	2,925
Meetings	-	-	400
Maintenance - vehicles	5,000	5,000	4,399
Maintenance - software	20,000	20,000	20,276
Maintenance - buildings	-	-	350
Training	11,000	11,000	15,023
Memberships	1,000	1,000	650
Professional services	43,000	43,000	43,662
Commercial services	7,000	7,000	5,004
Drug testing	7,000	7,000	6,576
Juvenile programming	57,000	57,000	53,436
Juvenile justice council	-	51,000	50,860
Contingency	5,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	160,000	207,000	203,811
Supplies and materials			
Supplies	5,000	5,000	6,010
Clothing	1,000	1,000	774
Fuel	7,000	7,000	4,235
	<hr/>	<hr/>	<hr/>
Total supplies and materials	13,000	13,000	11,019
	<hr/>	<hr/>	<hr/>
Total expenditures	173,000	224,000	218,471

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (41,000)	\$ (92,000)	\$ 77,349
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Asset replacement	(7,000)	(7,000)	(7,000)
Drug court	(38,500)	(38,500)	(38,500)
Total other financing sources (uses)	(50,500)	(50,500)	(50,500)
NET CHANGE IN FUND BALANCE	<u>\$ (91,500)</u>	<u>\$ (142,500)</u>	26,849
FUND BALANCE, JANUARY 1, 2015			<u>463,401</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 490,250</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
SCAAP grant	\$ 12,000	\$ 12,000	\$ 5,616
Administrative fees	20,000	20,000	16,160
Fines and forfeits			
Forfeits	12,000	12,000	22,127
DUI fines	37,000	37,000	51,338
Narcotics task force	38,000	38,000	23,550
Investment income	-	-	1,900
Miscellaneous income			
Donations	5,000	5,000	1,000
Total revenues	<u>124,000</u>	<u>124,000</u>	<u>121,691</u>
EXPENDITURES			
Public safety			
Capital improvements			
Sheriff's Care Trac	1,000	1,000	514
Office equipment	8,700	8,700	196
Other equipment	40,400	40,400	41,774
Total capital improvements	<u>50,100</u>	<u>50,100</u>	<u>42,484</u>
Commodities and services			
Training	6,000	6,000	5,345
Maintenance - equipment	4,000	4,000	9,104
Maintenance - vehicles	1,000	1,000	-
Rent - equipment	5,000	5,000	1,695
Telephone	7,000	7,000	7,226
Restricted SCAAP	5,000	5,000	5,616
Citizen's academy	5,000	5,000	642
Total commodities and services	<u>33,000</u>	<u>33,000</u>	<u>29,628</u>
Total expenditures	<u>83,100</u>	<u>83,100</u>	<u>72,112</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>40,900</u>	<u>40,900</u>	<u>49,579</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(51,000)	(51,000)	(51,000)
Total other financing sources (uses)	<u>(51,000)</u>	<u>(51,000)</u>	<u>(51,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (10,100)</u>	<u>\$ (10,100)</u>	(1,421)
FUND BALANCE, JANUARY 1, 2015			<u>544,694</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 543,273</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 30,000	\$ 30,000	\$ 32,845
Investment income	-	-	8
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>32,853</u>
EXPENDITURES			
Public safety			
Commodities and services	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 6,000</u>	<u>\$ 6,000</u>	8,853
FUND BALANCE (DEFICIT), JANUARY 1, 2015			<u>(4,220)</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 4,633</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
NEUTRAL EXCHANGE PROGRAM FUND

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Neutral exchange fees	\$ 25,000	\$ 25,000	\$ 23,352
Investment income	400	400	6
Total revenues	25,400	25,400	23,358
EXPENDITURES			
Commodities and services			
Neutral exchange program contribution	34,000	36,200	36,136
Total expenditures	34,000	36,200	36,136
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,600)	(10,800)	(12,778)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(100)	(10)
Total other financing sources (uses)	-	(100)	(10)
NET CHANGE IN FUND BALANCE	\$ (8,600)	\$ (10,900)	(12,788)
FUND BALANCE, JANUARY 1, 2015			12,788
FUND BALANCE, DECEMBER 31, 2015			\$ -

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property taxes	\$ 1,680,000	\$ 1,680,000	\$ 1,674,252
Intergovernmental			
Fuel	225,000	225,000	165,928
Fuel depot maintenance	5,000	5,000	5,404
Materials	5,000	5,000	27,293
Local agency maintenance	1,500	1,500	422
Fines and forfeits			
Oversize vehicle permits	4,000	4,000	15,737
Investment income	3,000	3,000	10,919
Miscellaneous	-	-	5,236
	<hr/>	<hr/>	<hr/>
Total revenues	1,923,500	1,923,500	1,905,191
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,452,000	1,452,000	1,400,746
Capital improvements	951,700	951,700	845,882
Commodities and services	296,500	296,500	241,537
Supplies and materials	694,500	694,500	407,960
	<hr/>	<hr/>	<hr/>
Total expenditures	3,394,700	3,394,700	2,896,125
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(1,471,200)	(1,471,200)	(990,934)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	51,500	51,500	100,232
Transfers in			
County motor fuel tax	400,000	400,000	400,000
Transfers (out)			
Asset replacement	(7,500)	(7,500)	(7,500)
Highway facilities renewal and replacement	(100,000)	(100,000)	(100,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	344,000	344,000	392,732
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (1,127,200)	\$ (1,127,200)	(598,202)
FUND BALANCE, JANUARY 1, 2015			<hr/>
			3,237,858
FUND BALANCE, DECEMBER 31, 2015			<hr/>
			\$ 2,639,656

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 775,000	\$ 775,000	\$ 775,057
Overtime	31,000	31,000	15,235
Seasonal	25,000	25,000	14,656
Workers' compensation insurance payroll	-	-	1,983
Premium holiday	4,000	4,000	-
Longevity pay	33,000	33,000	28,622
FICA	67,000	67,000	66,685
IMRF	98,000	98,000	98,738
Health benefits	393,000	393,000	381,114
Unemployment tax	2,000	2,000	1,887
Life insurance	2,000	2,000	1,626
Uniform allowance	5,000	5,000	-
Insurance buyout	3,000	3,000	6,000
HSA benefit	10,000	10,000	5,880
Deferred compensation	4,000	4,000	3,263
Total salaries and benefits	1,452,000	1,452,000	1,400,746
Capital improvements			
Land acquisition	50,000	50,000	5,280
Landscaping	800	800	-
Roads - major repair and maintenance	231,000	231,000	208,334
Vehicles	70,000	70,000	88,364
Office furniture and equipment	6,400	6,400	1,349
Computer equipment	-	-	6,635
Construction equipment	535,500	535,500	474,804
Other equipment	58,000	58,000	61,116
Total capital improvements	951,700	951,700	845,882
Commodities and services			
Travel	3,600	3,600	1,475
School of instruction	800	800	1,881
Public notices	100	100	253
Memberships	1,700	1,700	1,576
Maintenance - software	3,000	3,000	2,110
Maintenance - vehicles	15,000	15,000	10,538
Maintenance - building	11,100	11,100	10,053
Maintenance - equipment	86,500	86,500	102,214
Maintenance - fuel depot	1,500	1,500	1,904
Maintenance - HVAC	1,500	1,500	314

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Maintenance - plumbing	\$ 600	\$ 600	\$ 715
Maintenance - electrical	1,000	1,000	1,390
Telephone	10,000	10,000	8,299
Electricity	45,000	45,000	38,113
Gas	21,000	21,000	12,962
Garbage	600	600	2,141
Water and sewer	2,500	2,500	2,610
Commercial services	10,000	10,000	9,235
Janitorial contract	4,000	4,000	2,569
Drug testing	1,500	1,500	1,876
Rental of equipment	500	500	75
Professional services	75,000	75,000	27,527
Disaster assistance	-	-	1,707
	<hr/>	<hr/>	<hr/>
Total commodities and services	296,500	296,500	241,537
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	3,500	3,500	2,634
Postage	800	800	596
Janitorial supplies	2,600	2,600	2,127
Fuels and lubricants	465,000	465,000	279,608
Materials - day labor	175,000	175,000	92,415
Materials - traffic control	20,000	20,000	15,089
Materials - winter maintenance	5,000	5,000	2,364
Traffic signal maintenance	15,000	15,000	5,582
Books and subscriptions	300	300	447
Clothing	7,300	7,300	7,098
	<hr/>	<hr/>	<hr/>
Total supplies and materials	694,500	694,500	407,960
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 3,394,700	\$ 3,394,700	\$ 2,896,125
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 85,200	\$ 85,200	\$ 41,195
Township motor fuel	35,000	35,000	88,093
Investment income	100	100	71
Miscellaneous	2,700	2,700	8,200
	<hr/>	<hr/>	<hr/>
Total revenues	123,000	123,000	137,559
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Highways and streets			
Salaries and benefits	257,000	262,000	261,367
Capital improvements	51,000	45,900	43,012
Commodities and services	4,300	4,300	1,444
Supplies and materials	2,600	2,600	2,019
	<hr/>	<hr/>	<hr/>
Total expenditures	314,900	314,800	307,842
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(191,900)	(191,800)	(170,283)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfer in			
Aid to bridges	25,000	25,000	31,829
Federal highway matching	199,400	199,400	213,142
Transfers (out)			
Federal highway matching	-	(100)	(4)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	224,400	224,300	244,967
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 32,500	\$ 32,500	74,684
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2015			592,061
			<hr/>
FUND BALANCE, DECEMBER 31, 2015			\$ 666,745
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 169,000	\$ 169,000	\$ 168,822
Overtime	15,000	20,000	20,207
Longevity pay	3,000	3,000	2,663
FICA	14,000	14,000	14,514
IMRF	20,000	20,000	22,214
Health insurance	28,000	28,000	26,568
Life insurance	1,000	1,000	247
Benefit	3,000	3,000	2,832
Unemployment insurance	1,000	1,000	300
Insurance buyout	3,000	3,000	3,000
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	257,000	262,000	261,367
Capital improvements			
Office furniture and small equipment	8,000	8,000	5,318
Vehicles	33,000	27,900	27,699
Other equipment	10,000	10,000	9,995
	<hr/>	<hr/>	<hr/>
Total capital improvements	51,000	45,900	43,012
Commodities and services			
Registrations	200	200	-
Travel	600	600	82
Maintenance - equipment	2,000	2,000	1,362
Maintenance - software	1,500	1,500	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	4,300	4,300	1,444
Supplies and materials			
Supplies	2,600	2,600	2,019
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,600	2,600	2,019
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 314,900	\$ 314,800	\$ 307,842

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property taxes	\$ 840,000	\$ 840,000	\$ 837,137
Intergovernmental			
Contributions from townships			
Townships - construction	20,000	20,000	-
Townships - bridge	164,000	164,000	136,544
Investment income	<u>1,000</u>	<u>1,000</u>	<u>9,562</u>
Total revenues	<u>1,025,000</u>	<u>1,025,000</u>	<u>983,243</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	60,000	60,000	59,425
Overtime	18,000	18,000	13,007
Longevity pay	3,000	3,000	2,871
FICA	5,800	5,800	5,231
IMRF	8,000	8,000	8,612
Health insurance	22,000	22,000	21,792
Life insurance	100	100	82
Unemployment insurance	<u>100</u>	<u>100</u>	<u>100</u>
Total salaries and benefits	<u>117,000</u>	<u>117,000</u>	<u>111,120</u>
Capital improvements			
Bridges and other structures	<u>1,915,000</u>	<u>1,915,000</u>	<u>1,311,457</u>
Total capital improvements	<u>1,915,000</u>	<u>1,915,000</u>	<u>1,311,457</u>
Commodities and services			
Professional services	<u>250,000</u>	<u>250,000</u>	<u>85,074</u>
Total commodities and services	<u>250,000</u>	<u>250,000</u>	<u>85,074</u>
Supplies and materials			
Day labor materials	<u>100</u>	<u>100</u>	<u>1,394</u>
Total supplies and materials	<u>100</u>	<u>100</u>	<u>1,394</u>
Total expenditures	<u>2,282,100</u>	<u>2,282,100</u>	<u>1,509,045</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,257,100)</u>	<u>(1,257,100)</u>	<u>(525,802)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	<u>(25,000)</u>	<u>(25,000)</u>	<u>(31,829)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>(31,829)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,282,100)</u>	<u>\$ (1,282,100)</u>	<u>(557,631)</u>
FUND BALANCE, JANUARY 1, 2015			<u>2,612,957</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 2,055,326</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,250,000	\$ 1,250,000	\$ 1,250,063
Motor fuel tax - local agencies	150,000	150,000	255,212
State aid	234,000	234,000	250,126
Investment income	2,000	2,000	13,505
	<hr/>	<hr/>	<hr/>
Total revenues	1,636,000	1,636,000	1,768,906
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	417,000	417,000	386,913
Overtime	25,000	25,000	14,654
Seasonal	51,000	51,000	39,032
Premium holiday	6,000	6,000	-
FICA	39,000	39,000	33,460
IMRF	55,000	55,000	44,886
Unemployment insurance	1,000	1,000	751
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	594,000	594,000	519,696
Capital improvements			
Road - major repairs and maintenance	1,359,000	1,359,000	813,089
	<hr/>	<hr/>	<hr/>
Total capital improvements	1,359,000	1,359,000	813,089
Supplies and materials			
Winter maintenance materials	500,000	500,000	464,224
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500,000	500,000	464,224
	<hr/>	<hr/>	<hr/>
Total expenditures	2,453,000	2,453,000	1,797,009
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(817,000)	(817,000)	(28,103)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Federal highway matching	-	-	1,682
Transfers (out)			
Highway	(400,000)	(400,000)	(400,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(400,000)	(400,000)	(398,318)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (1,217,000)	\$ (1,217,000)	(426,421)
FUND BALANCE, JANUARY 1, 2015			<hr/>
			3,689,421
FUND BALANCE, DECEMBER 31, 2015			<hr/>
			\$ 3,263,000

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Taxes			
Property taxes	\$ 840,000	\$ 840,000	\$ 837,137
Investment income	100	100	12,159
	<hr/>		
Total revenues	840,100	840,100	849,296
	<hr/>		
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	1,130,100	1,130,100	354,038
	<hr/>		
Total expenditures	1,130,100	1,130,100	354,038
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(290,000)	(290,000)	495,258
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
Engineering	-	-	4
Transfers (out)			
Engineering	(199,400)	(199,400)	(213,142)
County motor fuel tax	-	-	(1,682)
	<hr/>		
Total other financing sources (uses)	(199,400)	(199,400)	(214,820)
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (489,400)</u>	<u>\$ (489,400)</u>	280,438
FUND BALANCE, JANUARY 1, 2015			<u>2,499,694</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 2,780,132</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 390,000	\$ 390,000	\$ 388,580
Licenses and permits	546,400	546,400	569,919
Intergovernmental	1,762,000	1,762,000	1,683,735
Charges for services	352,500	352,500	344,859
Investment income	3,000	3,000	5,764
Miscellaneous	48,500	48,500	22,152
	<hr/>	<hr/>	<hr/>
Total revenues	3,102,400	3,102,400	3,015,009
EXPENDITURES			
Health and welfare			
Salaries and benefits	3,171,900	3,152,900	2,957,964
Capital improvements	29,700	29,700	28,220
Commodities and services	253,000	253,000	249,833
Supplies and materials	263,800	282,800	277,720
	<hr/>	<hr/>	<hr/>
Total expenditures	3,718,400	3,718,400	3,513,737
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	(616,000)	(616,000)	(498,728)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	405,000	405,000	405,000
Solid Waste Program Fund	18,000	18,000	18,000
Transfers (out)			
General	(8,000)	(8,000)	(8,000)
Asset replacement fund	(50,000)	(50,000)	(50,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	365,000	365,000	365,000
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ (251,000)	\$ (251,000)	(133,728)
FUND BALANCE, JANUARY 1, 2015			
			<hr/>
			2,386,886
FUND BALANCE, DECEMBER 31, 2015			
			<hr/>
			\$ 2,253,158

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS**SCHEDULE OF REVENUES - BUDGET AND ACTUAL
HEALTH FUND**

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 390,000	\$ 390,000	\$ 388,580
Total taxes	390,000	390,000	388,580
LICENSES AND PERMITS			
Animal control licenses	285,000	285,000	288,875
Septic permits and licenses	19,500	19,500	18,980
Well permits	9,500	9,500	9,815
Restaurant permits	209,500	209,500	224,416
Septic inspections	8,100	8,100	9,280
Well inspections	12,000	12,000	14,415
Tanning booth inspections	2,800	2,800	4,138
Total licenses and permits	546,400	546,400	569,919
INTERGOVERNMENTAL REVENUE			
State grant - reality	10,000	10,000	4,981
State grant - ticket for the cure	26,900	26,900	26,125
State aid - family planning	93,500	93,500	118,298
State grant - FCM match	280,000	280,000	209,223
State grant - planning prepared	126,100	126,100	120,638
State grant - WIC	316,100	316,100	309,234
State aid - immunizations	85,300	85,300	100,138
State grant - basic health	145,400	145,400	145,453
State grant - vision and hearing	15,200	15,200	13,610
State grant - vector prevention	20,300	20,300	23,424
State grant - ebola	-	-	12,430
State grant - Title X - family planning	185,200	185,200	167,535
State grant - case management	220,700	220,700	209,660
State grant - adolescent health	24,000	24,000	12,282
State grant - tobacco	37,100	37,100	38,608
State grant - HIV case management	108,000	108,000	107,144
State aid - depression and ASQ screening	48,000	48,000	44,197
Federal grant - in-person counselor	20,200	20,200	20,755
Total intergovernmental revenue	1,762,000	1,762,000	1,683,735

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 81,400	\$ 81,400	\$ 76,804
Blood lead testing	1,000	1,000	443
Private pay - TB	22,800	22,800	18,108
Private pay - V & H	-	-	721
Employee wellness	16,000	16,000	9,511
Family planning	33,300	33,300	58,205
Immunizations	120,000	120,000	109,875
Flu shots	78,000	78,000	71,192
Total charges for services	352,500	352,500	344,859
INVESTMENT INCOME	3,000	3,000	5,764
MISCELLANEOUS			
Donations	1,800	1,800	650
Building rentals	46,200	46,200	12,219
Other	500	500	9,283
Total miscellaneous	48,500	48,500	22,152
TOTAL REVENUES	\$ 3,102,400	\$ 3,102,400	\$ 3,015,009

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 2,128,100	\$ 2,128,100	\$ 2,025,138
Overtime	2,000	2,000	4,301
On call	10,200	10,200	10,179
Examination fees	100	100	315
Health benefits	561,600	542,600	442,218
Life insurance	3,200	3,200	3,046
FICA	167,500	167,500	154,071
IMRF	237,500	237,500	233,807
Unemployment tax	4,700	4,700	4,705
Paid hours off contingency	25,000	25,000	44,112
Insurance buyout	26,400	26,400	27,000
HSA benefit	5,600	5,600	9,072
	<hr/>		
Total salaries and benefits	3,171,900	3,152,900	2,957,964
	<hr/>		
Capital improvements			
Office furniture and equipment	10,700	10,700	11,225
Other equipment	500	500	-
Vehicles	18,500	18,500	16,995
	<hr/>		
Total capital improvements	29,700	29,700	28,220
	<hr/>		
Commodities and services			
Travel	13,000	13,000	13,214
Public notices	7,700	7,700	7,094
Memberships	5,700	5,700	2,853
Maintenance - software	6,800	6,800	4,633
Maintenance - vehicles	3,000	3,000	5,635
Maintenance - equipment	9,300	9,300	7,480
Postage	7,000	7,000	5,619
Telephone	14,800	14,800	14,144
Commercial services	24,700	24,700	23,263
Participant expenses	3,500	3,500	2,462
Rental of space	43,000	43,000	42,000
Rental of equipment	2,800	2,800	2,846
Professional services	87,200	87,200	97,039

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 5,000	\$ 5,000	\$ 4,503
Employee wellness	11,600	11,600	6,610
Pet population control	2,000	2,000	1,530
Water sample testing	2,200	2,200	2,805
In-house copies	200	200	512
Other commodities and services	3,500	3,500	5,591
Total commodities and services	253,000	253,000	249,833
Supplies and materials			
Supplies	19,800	19,800	19,991
Environmental health supplies	3,000	3,000	8,790
Family planning supplies	92,000	92,000	81,746
Clinic supplies	12,400	12,400	19,155
Vaccines	109,000	128,000	127,761
TB supplies	3,100	3,100	4,790
Animal control supplies	2,500	2,500	1,949
Periodicals and subscriptions	2,000	2,000	1,927
Educational supplies	1,000	1,000	747
Fuels and lubricants	18,500	18,500	10,350
Clothing	500	500	514
Total supplies and materials	263,800	282,800	277,720
TOTAL EXPENDITURES	\$ 3,718,400	\$ 3,718,400	\$ 3,513,737

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,375,000	\$ 2,375,000	\$ 2,366,931
Charges for services			
Building rental	-	-	4,801
Investment income	3,500	3,500	10,497
Miscellaneous	-	-	25
	<hr/>		
Total revenues	2,378,500	2,378,500	2,382,254
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits	190,800	190,800	175,673
Capital improvements	67,500	46,500	10,469
Commodities and services	2,057,000	2,078,000	2,070,556
Supplies and materials	3,500	3,500	2,817
	<hr/>		
Total expenditures	2,318,800	2,318,800	2,259,515
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,700	59,700	122,739
	<hr/>		
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	2,000	2,000	-
Transfers (out)			
General	(40,000)	(40,000)	(49,009)
Drug court	(20,500)	(20,500)	(2,300)
Asset replacement	(1,200)	(1,200)	(1,200)
	<hr/>		
Total other financing sources (uses)	(59,700)	(59,700)	(52,509)
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ -	\$ -	70,230
	<hr/>		
FUND BALANCE, JANUARY 1, 2015			3,077,381
	<hr/>		
FUND BALANCE, DECEMBER 31, 2015			\$ 3,147,611
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 120,000	\$ 120,000	\$ 116,091
Health insurance	45,400	45,400	35,880
Life insurance	200	200	151
HSA benefit	-	-	2,580
FICA	9,200	9,200	7,831
IMRF	13,800	13,800	12,940
Unemployment tax	200	200	200
Deferred compensation	2,000	2,000	-
Total salaries and benefits	<u>190,800</u>	<u>190,800</u>	<u>175,673</u>
Capital improvements			
Office furniture and equipment	500	500	413
Computer equipment	12,000	12,000	2,059
Building modifications	35,000	14,000	-
Capital set-aside	20,000	20,000	7,997
Total capital improvements	<u>67,500</u>	<u>46,500</u>	<u>10,469</u>
Commodities and services			
Travel	3,000	3,000	3,368
School of instruction	1,500	1,500	226
Meetings	2,500	2,500	1,746
Public notices	200	200	-
Memberships	500	500	625
Maintenance - equipment	1,200	1,200	1,234
Postage	400	400	322
Telephone	300	300	300
Rental of space	11,000	11,000	11,000
Professional services	7,000	7,000	546
Commercial services	300	300	215
Software acquisition	500	500	-
Contributions to agencies	2,016,400	2,016,400	2,021,585
Copies - outside	200	200	-
Special programs	10,000	10,000	7,794
Disaster assistance	-	21,000	20,899
Other commodities and services	2,000	2,000	696
Total commodities and services	<u>2,057,000</u>	<u>2,078,000</u>	<u>2,070,556</u>
Supplies and materials			
Supplies	3,000	3,000	2,594
Periodicals and subscriptions	500	500	223
Total supplies and materials	<u>3,500</u>	<u>3,500</u>	<u>2,817</u>
TOTAL EXPENDITURES	<u>\$ 2,318,800</u>	<u>\$ 2,318,800</u>	<u>\$ 2,259,515</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 4,400	\$ 4,400	\$ 4,427
Investment income	700	700	763
Total revenues	<u>5,100</u>	<u>5,100</u>	<u>5,190</u>
EXPENDITURES			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,100</u>	<u>\$ 5,100</u>	5,190
FUND BALANCE, JANUARY 1, 2015			<u>27,503</u>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 32,693</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original</u>	<u>Final</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
Federal grants	\$ 273,400	\$ 273,400	\$ 225,763
State grants	19,200	19,200	(13,537)
Grant operating hud	3,300	3,300	3,294
Local grants	-	-	191
Commission payments	-	-	90
Investment income	-	-	15
Miscellaneous	3,500	3,500	-
	<hr/>	<hr/>	
Total revenues	299,400	299,400	215,816
	<hr/>	<hr/>	
EXPENDITURES			
Health and welfare			
Salaries and benefits	244,000	233,000	226,688
Commodities and services	33,100	44,100	33,341
Supplies and materials	-	-	5,944
	<hr/>	<hr/>	
Total expenditures	277,100	277,100	265,973
	<hr/>	<hr/>	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,300	22,300	(50,157)
	<hr/>	<hr/>	
OTHER FINANCING SOURCES (USES)			
Transfers in			
Senior services	7,000	7,000	7,000
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,000)
	<hr/>	<hr/>	
Total other financing sources (uses)	4,000	4,000	4,000
	<hr/>	<hr/>	
NET CHANGE IN FUND BALANCE	<u>\$ 26,300</u>	<u>\$ 26,300</u>	(46,157)
FUND BALANCE, JANUARY 1, 2015			<hr/> 95,857
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 49,700</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 155,000	\$ 155,000	\$ 154,669
Longevity pay	2,000	2,000	1,959
Health benefits	41,000	30,000	25,884
Life insurance	500	500	329
FICA	13,000	13,000	12,317
IMRF	18,000	18,000	18,671
Unemployment tax	500	500	392
Insurance buyout	6,000	6,000	6,000
HSA benefit	3,500	3,500	4,392
Deferred compensation	2,000	2,000	1,851
PHO contingency	-	-	224
Workers' compensation	2,500	2,500	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	244,000	233,000	226,688
Commodities and services			
Travel	2,000	9,000	10,264
School of instruction	500	4,500	2,965
Scholarships	3,000	3,000	3,165
Memberships	1,000	1,000	2,767
Maintenance - equipment	1,100	1,100	1,356
Telephone	700	700	700
Insurance premiums	2,500	2,500	1,894
Direct assistance payouts	22,300	22,300	10,230
	<hr/>	<hr/>	<hr/>
Total commodities and services	33,100	44,100	33,341
Supplies and materials			
Postage	-	-	36
Supplies	-	-	5,828
Books and subscriptions	-	-	80
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	-	5,944
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 277,100	\$ 277,100	\$ 265,973

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 420,000	\$ 420,000	\$ 418,484
Investment income	-	-	742
Total revenues	420,000	420,000	419,226
EXPENDITURES			
Commodities and services			
Contributions to agencies	410,800	510,800	510,192
Total expenditures	410,800	510,800	510,192
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	9,200	(90,800)	(90,966)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community action	(7,000)	(7,000)	(7,000)
Total other financing sources (uses)	(7,000)	(7,000)	(7,000)
NET CHANGE IN FUND BALANCE	\$ 2,200	\$ (97,800)	(97,966)
FUND BALANCE, JANUARY 1, 2015			268,265
FUND BALANCE, DECEMBER 31, 2015			\$ 170,299

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 505,000	\$ 505,000	\$ 503,116
Investment income	200	200	2,300
Miscellaneous	100	100	-
	<hr/>	<hr/>	<hr/>
Total revenues	505,300	505,300	505,416
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	275,000	275,000	202,393
FICA	22,000	22,000	15,619
IMRF	29,000	29,000	23,722
Health insurance	53,000	53,000	29,736
Life insurance	1,000	1,000	329
Insurance buyout	6,000	6,000	6,000
Unemployment insurance	1,000	1,000	592
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	387,000	387,000	278,391
	<hr/>	<hr/>	<hr/>
Capital outlay			
Computer equipment	500	1,500	1,498
Computer software	2,000	2,000	1,794
Office furniture and small equipment	500	500	100
	<hr/>	<hr/>	<hr/>
Total capital outlay	3,000	4,000	3,392
	<hr/>	<hr/>	<hr/>
Commodities and services			
School of instruction	500	500	1,200
Travel	11,000	10,000	6,565
Mileage - employee	1,500	1,500	2,154
Mileage - boards	1,000	1,000	1,635
Meetings	500	500	120
Training	1,500	1,500	90
Memberships	1,500	1,500	861
Public notices	300	300	-
Community relations	3,500	3,500	3,287
Maintenance - equipment	500	500	-
Maintenance - vehicle	3,000	3,000	1,565

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (Continued)			
Health and welfare (Continued)			
Commodities and services (Continued)			
Rent - space	\$ 15,000	\$ 15,000	\$ 15,000
Rent - equipment	300	300	279
Telephone	2,000	2,000	1,851
Insurance premiums	3,500	3,500	3,207
Direct assistance payments	150,000	150,000	84,361
Postage	1,500	1,500	2,122
Fuel	7,500	7,500	3,636
	<hr/>	<hr/>	<hr/>
Total commodities and services	204,600	203,600	127,933
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	3,500	3,500	6,089
Copies	200	200	-
Books and subscriptions	100	100	-
Clothing	300	300	149
	<hr/>	<hr/>	<hr/>
Total supplies and materials	4,100	4,100	6,238
	<hr/>	<hr/>	<hr/>
Total expenditures	598,700	598,700	415,954
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(93,400)	(93,400)	89,462
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(7,000)	(7,000)	(7,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(7,000)	(7,000)	(7,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (100,400)	\$ (100,400)	82,462
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2015			545,744
			<hr/>
FUND BALANCE, DECEMBER 31, 2015			\$ 628,206
			<hr/> <hr/>

(See independent auditor's report.)



DEBT SERVICE FUNDS

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

DEKALB COUNTY, ILLINOIS

**COMBINING BALANCE SHEET
DEBT SERVICE FUNDS**

December 31, 2015

	Build America Bonds	Recovery Zone Bonds	Total
ASSETS			
Cash and investments	\$ 753,157	\$ 279,702	\$ 1,032,859
Due from other governments	338,794	72,258	411,052
Total assets	\$ 1,091,951	\$ 351,960	\$ 1,443,911
LIABILITIES AND FUND BALANCES			
LIABILITIES			
None	\$ -	\$ -	\$ -
Total liabilities	-	-	-
FUND BALANCES			
Restricted for debt service	1,091,951	351,960	1,443,911
Total fund balances	1,091,951	351,960	1,443,911
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,091,951	\$ 351,960	\$ 1,443,911

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Build America Bonds	Recovery Zone Bonds	Total
REVENUES			
Intergovernmental	\$ 909,473	\$ 303,035	\$ 1,212,508
Investment income	1,157	349	1,506
Total revenues	910,630	303,384	1,214,014
EXPENDITURES			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	580,000	-	580,000
Interest	297,555	310,108	607,663
Total expenditures	878,355	310,908	1,189,263
NET CHANGE IN FUND BALANCES	32,275	(7,524)	24,751
FUND BALANCES, JANUARY 1, 2015	1,059,676	359,484	1,419,160
FUND BALANCES, DECEMBER 31, 2015	<u>\$ 1,091,951</u>	<u>\$ 351,960</u>	<u>\$ 1,443,911</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 764,000	\$ 764,000	\$ 812,671
Federal interest rebate	96,000	96,000	96,802
Investment income	1,000	1,000	1,157
	<hr/>		
Total revenues	861,000	861,000	910,630
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Principal	580,000	580,000	580,000
Interest	298,000	298,000	297,555
	<hr/>		
Total expenditures	879,000	879,000	878,355
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (18,000)</u>	<u>\$ (18,000)</u>	32,275
FUND BALANCE, JANUARY 1, 2015			<u>1,059,676</u>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 1,091,951</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 225,000	\$ 225,000	\$ 173,325
Federal interest rebate	129,000	129,000	129,710
Investment income	300	300	349
	<hr/>		
Total revenues	354,300	354,300	303,384
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Interest	311,000	311,000	310,108
	<hr/>		
Total expenditures	312,000	312,000	310,908
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 42,300	\$ 42,300	(7,524)
	<hr/>		
FUND BALANCE, JANUARY 1, 2015			359,484
	<hr/>		
FUND BALANCE, DECEMBER 31, 2015			\$ 351,960
	<hr/>		

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

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

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2015

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement	County Farm
ASSETS					
Cash and investments	\$ 1,500,392	\$ 439,128	\$ 441,208	\$ 100,077	\$ 554,204
Receivables					
Accounts	-	-	-	-	-
Accrued interest	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
TOTAL ASSETS	\$ 1,500,392	\$ 439,128	\$ 441,208	\$ 100,077	\$ 554,204
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 2,638	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to others	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	2,638	-	-	-
FUND BALANCES					
Nonspendable - prepaid items	-	-	-	-	-
Unrestricted					
Assigned for capital purposes	1,500,392	396,490	441,208	100,077	554,204
Assigned for bike paths	-	40,000	-	-	-
Total fund balances	1,500,392	436,490	441,208	100,077	554,204
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,500,392	\$ 439,128	\$ 441,208	\$ 100,077	\$ 554,204

Opportunity	Asset Replacement	Jail Expansion	Solid Waste Program	Landfill Host Benefit	FEMA Grant Montoya Project	Total
\$ 3,427,601	\$ 4,560,879	\$ 896,853	\$ 103,988	\$ 38,365	\$ -	\$ 12,062,695
-	1,711	-	-	202,564	-	204,275
180	-	-	-	-	-	180
-	-	-	1,999	-	-	1,999
-	-	235,000	-	-	-	235,000
21,862	-	-	-	-	-	21,862
\$ 3,449,643	\$ 4,562,590	\$ 1,131,853	\$ 105,987	\$ 240,929	\$ -	\$ 12,526,011
\$ -	\$ 3,846	\$ 154,136	\$ 1,260	\$ -	\$ -	\$ 161,880
-	-	34,579	-	-	-	34,579
-	-	-	662	-	-	662
2,411	-	-	-	-	-	2,411
-	-	-	18,000	235,000	-	253,000
2,411	3,846	188,715	19,922	235,000	-	452,532
-	-	-	1,999	-	-	1,999
3,447,232	4,558,744	943,138	84,066	5,929	-	12,031,480
-	-	-	-	-	-	40,000
3,447,232	4,558,744	943,138	86,065	5,929	-	12,073,479
\$ 3,449,643	\$ 4,562,590	\$ 1,131,853	\$ 105,987	\$ 240,929	\$ -	\$ 12,526,011

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement	County Farm
REVENUES					
Charges for services	\$ -	\$ -	\$ 3,830	\$ -	\$ -
Intergovernmental	-	304	-	-	-
Investment income	-	1,386	1,374	77	1,164
Miscellaneous	-	-	-	-	-
Total revenues	-	1,690	5,204	77	1,164
EXPENDITURES					
General government					
Commodities and services	-	-	41,394	-	-
Health and welfare					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Capital outlay					
Capital improvements	-	30,540	-	-	80,787
Total expenditures	-	30,540	41,394	-	80,787
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(28,850)	(36,190)	77	(79,623)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	100,000	-
Transfers (out)	(3,000)	(25,000)	(15,000)	-	-
Total other financing sources (uses)	(3,000)	(25,000)	(15,000)	100,000	-
NET CHANGE IN FUND BALANCES	(3,000)	(53,850)	(51,190)	100,077	(79,623)
FUND BALANCES, JANUARY 1, 2015	1,503,392	490,340	492,398	-	633,827
FUND BALANCES, DECEMBER 31, 2015	\$ 1,500,392	\$ 436,490	\$ 441,208	\$ 100,077	\$ 554,204

Opportunity	Asset Replacement	Jail Expansion	Solid Waste Program	Landfill Host Benefit	FEMA Grant Montoya Project	Total
\$ -	\$ 54,166	\$ -	\$ 25,159	\$ 1,938,650	\$ -	\$ 2,021,805
21,861	-	-	2,000	-	-	24,165
12,683	13,226	266	124	1,500	-	31,800
6,000	-	40	-	-	1	6,041
40,544	67,392	306	27,283	1,940,150	1	2,083,811
-	-	1,082,930	-	100,000	-	1,224,324
-	-	-	54,167	-	-	54,167
-	-	-	83,103	-	-	83,103
171,469	401,534	345,788	18,655	-	-	1,048,773
171,469	401,534	1,428,718	155,925	100,000	-	2,410,367
(130,925)	(334,142)	(1,428,412)	(128,642)	1,840,150	1	(326,556)
-	108	-	-	-	-	108
-	698,700	2,135,000	200,000	-	-	3,133,700
7,623	-	-	(18,000)	(2,396,517)	(25)	(2,449,919)
7,623	698,808	2,135,000	182,000	(2,396,517)	(25)	683,889
(123,302)	364,666	706,588	53,358	(556,367)	(24)	357,333
3,570,534	4,194,078	236,550	32,707	562,296	24	11,716,146
\$ 3,447,232	\$ 4,558,744	\$ 943,138	\$ 86,065	\$ 5,929	\$ -	\$ 12,073,479

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 15,000	\$ 15,000	\$ -
Total revenues	15,000	15,000	-
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,000	15,000	-
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(15,000)	(15,000)	(3,000)
Total other financing sources (uses)	(15,000)	(15,000)	(3,000)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(3,000)
FUND BALANCE, JANUARY 1, 2015			<u>1,503,392</u>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 1,500,392</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ -	\$ -	\$ 304
Investment income	1,000	1,000	1,386
Total revenues	1,000	1,000	1,690
EXPENDITURES			
Capital improvements			
Walk/bike path	40,000	40,000	-
Hazard mitigation	25,000	25,000	2,805
Ind cost/best practices study	-	-	15,600
Repeater systems	32,000	32,000	-
Network/web infrastructure	10,000	10,000	-
Building security	20,000	20,000	12,135
Mobile web app	15,000	15,000	-
Contingency	3,000	3,000	-
Total expenditures	145,000	145,000	30,540
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(144,000)	(144,000)	(28,850)
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Data fiber optic network	(25,000)	(25,000)	(25,000)
Total other financing sources (uses)	(25,000)	(25,000)	(25,000)
NET CHANGE IN FUND BALANCE	\$ (169,000)	\$ (169,000)	(53,850)
FUND BALANCE, JANUARY 1, 2015			490,340
FUND BALANCE, DECEMBER 31, 2015			\$ 436,490

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 3,830
Investment income	2,000	2,000	1,374
Total revenues	<u>8,000</u>	<u>8,000</u>	<u>5,204</u>
EXPENDITURES			
General government			
Commodities and services	290,000	290,000	41,394
Supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements	1,000	1,000	-
Total expenditures	<u>292,000</u>	<u>292,000</u>	<u>41,394</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(284,000)</u>	<u>(284,000)</u>	<u>(36,190)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (299,000)</u>	<u>\$ (299,000)</u>	(51,190)
FUND BALANCE, JANUARY 1, 2015			<u>492,398</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 441,208</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
EXPENDITURES			
General government			
Commodities and services			
Professional services	\$ 30,000	\$ 30,000	\$ 2,840
Aerial digital mapping	250,000	250,000	38,554
Telephone and data	10,000	10,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	290,000	290,000	41,394
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Technical supplies	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Capital outlay			
Capital improvements			
Computer equipment	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 292,000	\$ 292,000	\$ 41,394

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 77
Total revenues	-	-	77
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	77
OTHER FINANCING SOURCES (USES)			
Transfers in			
Highway	-	100,000	100,000
Total other financing sources (uses)	-	100,000	100,000
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 100,000</u>	100,077
FUND BALANCE, JANUARY 1, 2015			<u>-</u>
FUND BALANCE, DECEMBER 31, 2015			<u>\$ 100,077</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Investment income	\$ 1,000	\$ 1,000	\$ 1,164
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,164</u>
EXPENDITURES			
Capital outlay			
Parking lot	40,000	60,000	55,787
Professional services	60,000	40,000	25,000
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>80,787</u>
NET CHANGE IN FUND BALANCE	<u>\$ (99,000)</u>	<u>\$ (99,000)</u>	(79,623)
FUND BALANCE, JANUARY 1, 2015			<u>633,827</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 554,204</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 18,000	\$ 18,000	\$ 21,861
Investment income	10,000	10,000	12,683
Miscellaneous	-	-	6,000
			<hr/>
Total revenues	28,000	28,000	40,544
			<hr/>
EXPENDITURES			
Capital outlay			
Land acquisition	-	160,000	157,737
Memberships	4,300	5,300	4,732
Professional services	-	9,000	9,000
			<hr/>
Total expenditures	4,300	174,300	171,469
			<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,700	(146,300)	(130,925)
			<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Evergreen village operations	-	-	7,623
			<hr/>
Total other financing sources (uses)	-	-	7,623
			<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 23,700</u>	<u>\$ (146,300)</u>	(123,302)
FUND BALANCE, JANUARY 1, 2015			<u>3,570,534</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 3,447,232</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Asset replacement	\$ 45,000	\$ 45,000	\$ 54,166
Investment income	10,000	10,000	13,226
Total revenues	55,000	55,000	67,392
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	110,000	110,000	62,351
Sheriff's information system	25,000	25,000	-
Network/web infrastructure	339,000	339,000	225,563
Computer replacement	95,000	95,000	45,909
Facility management equipment	21,000	21,000	13,484
Financial system upgrade	40,000	40,000	16,160
Sheriff's communication center	24,000	24,000	38,067
Nature trail	40,000	40,000	-
Miscellaneous projects	10,000	10,000	-
Total expenditures	704,000	704,000	401,534
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(649,000)	(649,000)	(334,142)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	108
Transfer in			
General	551,000	551,000	551,000
Veteran's assistance	7,000	7,000	7,000
Highway	7,500	7,500	7,500
Health	50,000	50,000	50,000
Mental health	1,200	1,200	1,200
Community services	3,000	3,000	3,000
Nursing home	72,000	72,000	72,000
Probation services	7,000	7,000	7,000
Total other financing sources (uses)	698,700	698,700	698,808
NET CHANGE IN FUND BALANCE	\$ 49,700	\$ 49,700	364,666
FUND BALANCE, JANUARY 1, 2015			4,194,078
FUND BALANCE, DECEMBER 31, 2015			\$ 4,558,744

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 266
Miscellaneous	-	-	40
			<hr/>
Total revenues	-	-	306
			<hr/>
EXPENDITURES			
General government			
Commodities and services	-	1,100,000	1,082,930
Capital outlay			
Jail expansion parking lot	-	320,000	345,788
			<hr/>
Total expenditures	-	1,420,000	1,428,718
			<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(1,420,000)	(1,428,412)
			<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	-	-	2,135,000
			<hr/>
Total other financing sources (uses)	-	-	2,135,000
			<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (1,420,000)</u>	706,588
FUND BALANCE, JANUARY 1, 2015			<hr/> 236,550
FUND BALANCE, DECEMBER 31, 2015			<hr/> <u>\$ 943,138</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Recycling program	\$ -	\$ -	\$ 159
Household hazardous waste	25,000	25,000	25,000
Intergovernmental	-	-	2,000
Investment income	-	-	124
	<hr/>	<hr/>	<hr/>
Total revenues	25,000	25,000	27,283
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	54,300	33,700	33,660
Overtime	-	-	2
Health insurance	25,000	14,600	14,592
Life insurance	100	100	55
FICA	3,500	3,500	2,102
IMRF	5,200	5,000	3,656
Unemployment tax	100	100	100
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	88,200	57,000	54,167
Commodities and services			
Travel	300	300	786
Memberships	900	900	850
Public notices	4,000	4,000	3,933
Professional services	17,000	27,400	24,500
Commercial services	29,800	50,400	52,519
Contributions to agencies	600	600	200
Miscellaneous	200	200	315
	<hr/>	<hr/>	<hr/>
Total commodities and services	52,800	83,800	83,103
Capital outlay			
Vehicles	18,500	18,700	18,655
	<hr/>	<hr/>	<hr/>
Total expenditures	159,500	159,500	155,925
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(134,500)	(134,500)	(128,642)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	200,000	200,000	200,000
Transfers (out)			
Health	(18,000)	(18,000)	(18,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	182,000	182,000	182,000
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ 47,500	\$ 47,500	53,358
FUND BALANCE, JANUARY 1, 2015			<hr/>
			32,707
FUND BALANCE, DECEMBER 31, 2015			<hr/> <hr/>
			\$ 86,065

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 2,218,000	\$ 2,218,000	\$ 1,938,650
Investment income	2,000	2,000	1,500
Total revenues	<u>2,220,000</u>	<u>2,220,000</u>	<u>1,940,150</u>
EXPENDITURES			
General government			
Contribution to Forest Preserve	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,120,000</u>	<u>2,120,000</u>	<u>1,840,150</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(62,000)	(61,517)
Solid waste	(200,000)	(200,000)	(200,000)
Jail expansion	-	(1,900,000)	(2,135,000)
Total other financing sources (uses)	<u>(200,000)</u>	<u>(2,162,000)</u>	<u>(2,396,517)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,920,000</u>	<u>\$ (42,000)</u>	<u>(556,367)</u>
FUND BALANCE, JANUARY 1, 2015			<u>562,296</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ 5,929</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 1
Total revenues	-	-	1
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	1
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	-	(100)	(25)
Total other financing sources (uses)	-	(100)	(25)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (100)</u>	(24)
FUND BALANCE, JANUARY 1, 2015			<u>24</u>
FUND BALANCE, DECEMBER 31, 2015			<u><u>\$ -</u></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 POSITION - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,587,900	\$ 14,587,900	\$ 14,129,018
Other revenues	4,800	4,800	2,942
	<hr/>	<hr/>	<hr/>
Total operating revenues	14,592,700	14,592,700	14,131,960
OPERATING EXPENSES			
Administration	1,801,900	1,695,400	1,817,058
Operations			
Rehabilitation	996,300	1,165,800	1,163,922
Social services	229,600	248,100	245,341
Patient activities	202,600	207,600	206,927
Dietary	1,374,500	1,256,500	1,248,090
Nursing	7,395,200	7,695,200	7,525,880
Environmental services	766,800	701,800	695,070
Maintenance	635,400	651,900	648,370
Capital improvements	225,000	102,000	116,610
Depreciation	587,200	587,200	619,359
	<hr/>	<hr/>	<hr/>
Total operating expenses	14,214,500	14,311,500	14,286,627
OPERATING INCOME (LOSS)	<hr/>	<hr/>	<hr/>
	378,200	281,200	(154,667)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	121,600	121,600	20,462
Loss on disposal of capital assets	-	-	(683)
Other income	5,500	5,500	17,221
Interest and fiscal charges on indebtedness	(72,600)	(75,600)	(59,263)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	54,500	51,500	(22,263)
NET INCOME (LOSS) BEFORE TRANSFERS AND CONTRIBUTIONS	<hr/>	<hr/>	<hr/>
	432,700	332,700	(176,930)
TRANSFERS			
Transfers (out)			
Retirement	-	(136,000)	(35,624)
Asset replacement	(72,000)	(72,000)	(72,000)
	<hr/>	<hr/>	<hr/>
Total transfers	(72,000)	(208,000)	(107,624)
CONTRIBUTIONS			
	<hr/>	<hr/>	<hr/>
	13,000	13,000	161,629
CHANGE IN NET POSITION - BUDGETARY BASIS	<hr/>	<hr/>	<hr/>
	\$ 373,700	\$ 137,700	(122,925)
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			<hr/>
			116,610
Change in Net Position GAAP basis			<hr/>
			(6,315)
NET POSITION, JANUARY 1, 2015			<hr/>
			11,091,439
Change in accounting principle			<hr/>
			(1,743,798)
NET POSITION, JANUARY 1, 2015, RESTATED			<hr/>
			9,347,641
NET POSITION, DECEMBER 31, 2015			<hr/>
			\$ 9,341,326

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
NURSING HOME FUND**

For the Year Ended December 31, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 15,146,900
Receipts of operating contributions	117,423
Payments to suppliers	(5,098,410)
Payments to employees	<u>(8,912,801)</u>
Net cash from operating activities	<u>1,253,112</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Interfund activity	<u>28,000</u>
Net cash from noncapital financing activities	<u>28,000</u>

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

Interest paid on revenue bonds	(74,786)
Payments on revenue bonds	(663,750)
Receipts on sale of capital assets	-
Payments for capital acquisitions	<u>(116,610)</u>
Net cash from capital and related financing activities	<u>(855,146)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Receipt of interest	<u>20,816</u>
Net cash from investing activities	<u>20,816</u>

**NET INCREASE IN CASH AND
CASH EQUIVALENTS**

446,782

CASH AND CASH EQUIVALENTS, JANUARY 1, 2015

4,454,090

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2015

\$ 4,900,872

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

**RECONCILIATION OF OPERATING INCOME
(LOSS) TO NET CASH FLOWS FROM
OPERATING ACTIVITIES**

Operating income (loss)	\$ (38,057)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	619,359
Receipt of miscellaneous income	17,221
Receipt of donations	117,423
Effects of changes in operating assets and liabilities	
Accounts receivable	997,719
Prepaid expenses	7,375
Inventory	290
Accounts payable	(121,260)
Accrued payroll	(232,300)
Claims payable	(33,673)
Compensated absences payable	(55,489)
Pension items - IMRF	(25,496)

NET CASH FROM OPERATING ACTIVITIES \$ 1,253,112

SCHEDULE OF NONCASH TRANSACTIONS

Contributed capital assets	<u>\$ 44,206</u>
----------------------------	------------------

CASH AND INVESTMENTS

Cash and investments	\$ 4,653,122
Restricted cash and investments	<u>247,750</u>
Total cash and investments	<u>\$ 4,900,872</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,517,700	\$ 4,517,700	\$ 3,377,048
State aid - patient care	5,026,500	5,026,500	5,027,879
Contributions from townships	150,800	150,800	142,459
Medicare	4,892,900	4,892,900	5,581,632
Total net patient service revenue	<u>14,587,900</u>	<u>14,587,900</u>	<u>14,129,018</u>
Other revenue			
Employee meals	<u>4,800</u>	<u>4,800</u>	<u>2,942</u>
Total other revenue	<u>4,800</u>	<u>4,800</u>	<u>2,942</u>
TOTAL OPERATING REVENUES	<u><u>\$ 14,592,700</u></u>	<u><u>\$ 14,592,700</u></u>	<u><u>\$ 14,131,960</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
NURSING HOME FUND

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 258,200	\$ 258,200	\$ 291,160
Overtime	19,000	19,000	21,609
On call	300	300	171
Shift differential	200	200	208
Supervisory differential	100	100	151
Weekend pay	400	400	488
Premium holiday	300	300	391
Health benefits	57,500	33,500	79,119
Life insurance	900	900	494
FICA	21,200	21,200	23,555
IMRF	34,700	34,700	35,173
Insurance buyback	9,000	9,000	3,000
Deferred compensation	3,900	3,900	3,785
Unemployment tax	1,700	1,700	1,031
Uniform allowance	5,100	5,100	-
	<u>\$ 412,500</u>	<u>\$ 388,500</u>	<u>\$ 460,335</u>
Commodities and services			
Travel	\$ -	\$ -	\$ 722
Schools of instruction	-	-	3,472
Mileage - employee	1,400	1,400	1,624
Public notices	52,700	52,700	38,314
Memberships	28,500	28,500	15,004
Community relations	300	300	419
Maintenance - software	41,400	41,400	29,915
Postage	10,400	10,400	9,776
In-house copies	2,600	2,600	2,036
Telephone	25,000	25,000	19,186
Rental of equipment	10,100	10,100	9,167
Professional services	365,200	365,200	427,405
Departmental chargeback	5,700	5,700	-
Commercial services	-	-	563
Chargeback	138,900	238,900	238,848
Background checks	2,300	2,300	3,960
Workers' compensation - medical	112,900	22,900	(15,797)
Workers' compensation - salary reimbursements	800	800	-
Workers' compensation - settlements	-	-	82,179
State provider fee	438,600	346,100	420,169
Medical expense	3,200	3,200	4,591
Loss on bad debts	111,400	111,400	23,260
Miscellaneous	100	100	320
	<u>\$ 1,351,500</u>	<u>\$ 1,269,000</u>	<u>\$ 1,315,133</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
ADMINISTRATION (Continued)			
Supplies and materials			
Supplies	\$ 28,500	\$ 28,500	\$ 30,444
Periodicals and subscriptions	9,400	9,400	11,146
Total supplies and materials	<u>37,900</u>	<u>37,900</u>	<u>41,590</u>
Total administration	<u>\$ 1,801,900</u>	<u>\$ 1,695,400</u>	<u>\$ 1,817,058</u>
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 179,800	\$ 179,800	\$ 172,407
Overtime	13,200	13,200	20,056
On call	100	100	286
Premium holiday	1,100	1,100	1,067
Supervisory differential	-	-	39
Shift differential	100	100	215
Extra duty pay	800	800	881
Weekend pay	900	900	829
FICA	11,900	11,900	14,263
IMRF	19,900	22,900	22,689
Insurance buyout	3,000	3,000	-
Health insurance	60,400	60,400	60,732
Life insurance	800	800	405
Unemployment	800	800	478
Uniform allowance	700	700	875
Total salaries and benefits	<u>294,300</u>	<u>297,300</u>	<u>295,222</u>
Commodities and services			
Professional services	695,700	862,200	863,043
Supplies and materials			
Supplies	6,300	6,300	5,657
Total rehabilitation	<u>\$ 996,300</u>	<u>\$ 1,165,800</u>	<u>\$ 1,163,922</u>
Social services			
Salaries and benefits			
Salaries	\$ 156,000	\$ 169,000	\$ 169,416
Overtime	2,700	2,700	2,278
On call	2,400	2,400	2,493
Supervisory differential	100	100	96
Weekend	100	100	15
FICA	12,100	13,100	13,379
IMRF	19,400	19,400	20,479
Insurance buyback	6,000	6,000	3,000
Health insurance	26,900	29,900	29,736
Life insurance	700	700	329
Unemployment	700	700	400
Total salaries and benefits	<u>227,100</u>	<u>244,100</u>	<u>241,621</u>

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Social services (Continued)			
Commodities and services			
Professional services	\$ -	\$ 700	\$ 613
Community relations	300	1,100	945
Outings	2,200	2,200	2,162
	<hr/>	<hr/>	<hr/>
Total commodities and services	2,500	4,000	3,720
	<hr/>	<hr/>	<hr/>
Total social services	\$ 229,600	\$ 248,100	\$ 245,341
	<hr/>	<hr/>	<hr/>
Patient activities			
Salaries and benefits			
Salaries	\$ 120,100	\$ 130,100	\$ 128,203
Overtime	300	300	309
Shift differential	1,100	1,100	215
Weekend pay	600	600	726
Premium holiday	200	200	174
Supervisory differential	100	100	77
FICA	10,200	10,200	9,946
IMRF	15,500	15,500	14,334
Insurance buyback	3,000	3,000	3,000
Health insurance	25,200	25,200	27,648
Life insurance	600	600	329
Unemployment	1,400	1,400	713
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	178,300	188,300	185,674
	<hr/>	<hr/>	<hr/>
Commodities and services			
Professional services	3,600	1,800	1,722
N.H. Christmas party	1,500	1,500	3,702
Outings	900	700	486
Resident events	9,900	9,600	9,441
	<hr/>	<hr/>	<hr/>
Total commodities and services	15,900	13,600	15,351
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	8,400	5,700	5,902
	<hr/>	<hr/>	<hr/>
Total patient activities	\$ 202,600	\$ 207,600	\$ 206,927
	<hr/>	<hr/>	<hr/>
Dietary			
Salaries and benefits			
Salaries	\$ 541,700	\$ 541,700	\$ 562,975
Overtime	15,300	15,300	15,004
Shift differential	7,600	7,600	6,969
Extra duty pay	800	800	2,004

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Salaries and benefits (Continued)			
Weekend pay	\$ 6,000	\$ 6,000	\$ 6,286
Premium holiday	4,600	4,600	4,929
FICA	43,600	43,600	46,700
IMRF	53,600	53,600	54,376
Insurance buyout	18,000	18,000	3,000
Health insurance	100,400	89,400	73,728
Life insurance	3,000	3,000	1,605
HSA benefit	3,100	3,100	3,096
Unemployment	6,800	6,800	3,738
Uniform allowance	3,500	3,500	4,530
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	808,000	797,000	788,940
Commodities and supplies			
Professional services	30,100	29,200	29,141
Supplies and materials			
Supplies	29,900	29,600	29,525
Chemicals	12,900	11,800	11,739
Groceries	436,500	353,800	353,721
Supplements	57,100	35,100	35,024
	<hr/>	<hr/>	<hr/>
Total supplies and materials	536,400	430,300	430,009
	<hr/>	<hr/>	<hr/>
Total dietary	\$ 1,374,500	\$ 1,256,500	\$ 1,248,090
Nursing			
Salaries and benefits			
Salaries	\$ 3,834,000	\$ 3,884,000	\$ 3,878,811
Overtime	235,600	261,600	268,764
On call	2,100	2,100	2,368
Workers' compensation	24,800	5,800	-
Shift differential	178,300	184,300	184,549
Supervisory differential	11,500	11,500	12,281
Extra duty pay	53,100	58,100	61,831
Weekend pay	33,100	33,100	33,953
Recruitment	4,000	4,000	3,000
Point bonus	3,500	3,500	2,515
Premium holiday	35,800	35,800	36,572
FICA	343,200	347,200	351,309
IMRF	519,100	515,100	484,049
Insurance buyback	69,000	69,000	39,000
Health insurance	726,700	682,700	632,322
Life insurance	16,200	16,200	7,396
HSA benefit	5,700	5,700	4,128
Unemployment	30,900	27,900	15,971
Uniform allowance	12,100	12,100	14,110
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	6,138,700	6,159,700	6,032,929

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Nursing (Continued)			
Commodities and supplies			
Nurses registry service	\$ 585,900	\$ 748,900	\$ 833,995
Rental of equipment	70,900	70,900	27,168
Professional services	117,600	117,600	135,394
Outings	700	700	34
Resident entertainment	1,100	1,100	1,779
Drugs	180,400	296,400	253,539
Total commodities and supplies	<u>956,600</u>	<u>1,235,600</u>	<u>1,251,909</u>
Supplies and materials			
Supplies	299,900	299,900	241,042
Total nursing	<u>\$ 7,395,200</u>	<u>\$ 7,695,200</u>	<u>\$ 7,525,880</u>
Environmental services			
Salaries and benefits			
Salaries	\$ 285,600	\$ 268,600	\$ 268,953
Overtime	2,100	2,100	2,412
Shift differential	1,500	1,500	1,678
Extra duty pay	300	300	417
Weekend pay	2,600	2,600	2,570
Premium holiday	2,400	2,400	2,005
FICA	21,900	20,900	20,405
IMRF	34,800	32,800	32,293
Insurance buyback	9,000	6,000	3,000
Health insurance	118,900	85,900	86,328
Life insurance	2,200	1,200	995
Unemployment	3,600	1,600	1,559
Uniform allowance	1,600	1,600	1,710
Total salaries and benefits	<u>486,500</u>	<u>427,500</u>	<u>424,325</u>
Commodities and supplies			
Commercial services	216,900	210,900	201,986
Supplies and materials			
Supplies	63,400	63,400	68,502
Linens	-	-	257
Total supplies and materials	<u>63,400</u>	<u>63,400</u>	<u>68,759</u>
Total environmental services	<u>\$ 766,800</u>	<u>\$ 701,800</u>	<u>\$ 695,070</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATIONS (Continued)			
Maintenance			
Salaries and benefits			
Salaries	\$ 93,500	\$ 82,500	\$ 81,635
Overtime	25,400	25,400	25,758
On call	10,000	10,000	9,064
Weekend pay	100	100	177
Premium holiday	200	200	267
FICA	8,000	8,000	8,615
IMRF	12,700	12,700	13,359
Health insurance	33,000	32,000	29,568
Life insurance	300	300	165
HSA benefit	-	-	1,296
Unemployment	400	400	216
Uniform allowance	300	300	350
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	183,900	171,900	170,470
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - vehicles	2,300	2,300	1,200
Maintenance - building	26,300	26,300	38,963
Maintenance - equipment	10,000	22,000	30,556
Rental of equipment	1,400	1,400	1,264
Utilities	315,200	315,200	298,979
Commercial services	37,700	37,700	35,290
	<hr/>	<hr/>	<hr/>
Total commodities and services	392,900	404,900	406,252
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Fuels and lubricants	3,400	3,400	2,016
Parts and materials	55,200	71,700	69,632
	<hr/>	<hr/>	<hr/>
Total supplies and materials	58,600	75,100	71,648
	<hr/>	<hr/>	<hr/>
Total maintenance	\$ 635,400	\$ 651,900	\$ 648,370
	<hr/>	<hr/>	<hr/>
Capital improvements	\$ 225,000	\$ 102,000	\$ 116,610
	<hr/>	<hr/>	<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Assets			
	Balances, January 1, 2015	Additions	Retirements	Balances, December 31, 2015
	Buildings	\$ 12,182,399	\$ -	\$ -
Improvements	1,008,989	40,864	-	1,049,853
Furniture and fixtures	822,890	43,455	8,646	857,699
Equipment	969,268	53,144	59,714	962,698
Construction in progress	3,992	23,353	-	27,345
	\$ 14,987,538	\$ 160,816	\$ 68,360	\$ 15,079,994

	Accumulated Depreciation			
	Balances, January 1, 2015	Additions	Retirements	Balances, December 31, 2015
	Buildings	\$ 6,930,332	\$ 446,102	\$ -
Improvements	553,899	72,694	-	626,593
Furniture and fixtures	781,007	17,549	7,964	790,592
Equipment	739,530	83,014	59,714	762,830
	\$ 9,004,768	\$ 619,359	\$ 67,678	\$ 9,556,449

	Net Asset Value
Buildings	\$ 4,805,965
Improvements	423,260
Furniture and fixtures	67,107
Equipment	199,868
Construction in progress	27,345
	\$ 5,523,545

(See independent auditor's report.)



INTERNAL SERVICE FUNDS

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

DEKALB COUNTY, ILLINOIS

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

December 31, 2015

	Medical Insurance	Tort and Liability Insurance	Total
ASSETS			
Cash and investments	\$ 3,538,158	\$ 6,891,602	\$ 10,429,760
Receivables			
Property taxes	-	596,000	596,000
Accounts	2,024	38,340	40,364
Accrued interest	1,199	3,972	5,171
Prepaid items	25,452	-	25,452
Due from other funds	-	103,025	103,025
Total assets	<u>3,566,833</u>	<u>7,632,939</u>	<u>11,199,772</u>
LIABILITIES			
Accounts payable	15,731	81,713	97,444
Claims payable	883,633	318,940	1,202,573
Flexible benefits payable	22,196	-	22,196
Unearned revenue	538,523	-	538,523
Total liabilities	<u>1,460,083</u>	<u>400,653</u>	<u>1,860,736</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	-	596,000	596,000
Total deferred inflows of resources	<u>-</u>	<u>596,000</u>	<u>596,000</u>
Total liabilities and deferred inflows of resources	<u>1,460,083</u>	<u>996,653</u>	<u>2,456,736</u>
NET POSITION			
Restricted for tort and liability	-	2,173,439	2,173,439
Unrestricted	2,106,750	4,462,847	6,569,597
TOTAL NET POSITION	<u><u>\$ 2,106,750</u></u>	<u><u>\$ 6,636,286</u></u>	<u><u>\$ 8,743,036</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Medical Insurance	Tort and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 6,212,173	\$ 271,422	\$ 6,483,595
Total operating revenues	6,212,173	271,422	6,483,595
OPERATING EXPENSES			
Operations			
Commodities and services	5,709,250	726,889	6,436,139
Supplies and materials	7	-	7
Total operating expenses	5,709,257	726,889	6,436,146
OPERATING INCOME (LOSS)	502,916	(455,467)	47,449
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	-	677,812	677,812
Investment income	13,337	23,096	36,433
Total non-operating revenues (expenses)	13,337	700,908	714,245
INCOME BEFORE TRANSFERS	516,253	245,441	761,694
TRANSFERS			
Transfers in	-	3,164	3,164
Total transfers	-	3,164	3,164
CHANGE IN NET POSITION	516,253	248,605	764,858
NET POSITION, JANUARY 1, 2015	1,590,497	6,387,681	7,978,178
NET POSITION, DECEMBER 31, 2015	\$ 2,106,750	\$ 6,636,286	\$ 8,743,036

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2015

	Medical Insurance	Tort and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,658,709	\$ 136,814	\$ 4,795,523
Receipts from employees and others	1,574,763	99,680	1,674,443
Payments to suppliers	(5,649,655)	(806,831)	(6,456,486)
Net cash from operating activities	583,817	(570,337)	13,480
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund activity	-	(137,861)	(137,861)
Receipt of general property taxes	-	677,812	677,812
Net cash from noncapital financing activities	-	539,951	539,951
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	12,137	21,439	33,576
Net cash from investing activities	12,137	21,439	33,576
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	595,954	(8,947)	587,007
CASH AND CASH EQUIVALENTS, JANUARY 1, 2015	2,942,204	6,900,549	9,842,753
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2015	\$ 3,538,158	\$ 6,891,602	\$ 10,429,760
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 502,916	\$ (455,467)	\$ 47,449
Effects of changes in operating assets and liabilities			
Accounts receivable	10,018	(34,928)	(24,910)
Prepaid expenses	(1,428)	-	(1,428)
Accounts payable	(7,430)	37,957	30,527
Claims payable	68,460	(117,899)	(49,439)
Unearned revenue	11,281	-	11,281
Net cash from operating activities	\$ 583,817	\$ (570,337)	\$ 13,480

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,500,000	\$ 1,500,000	\$ 1,465,979
Contributions - employers	4,864,000	4,864,000	4,637,410
Contributions - non-employees	200,000	200,000	108,784
	<hr/>		
Total operating revenues	6,564,000	6,564,000	6,212,173
OPERATING EXPENSES			
Commodities and services	5,974,000	5,999,000	5,709,250
Supplies and materials	1,000	1,000	7
	<hr/>		
Total operating expenses	5,975,000	6,000,000	5,709,257
OPERATING INCOME	589,000	564,000	502,916
NON-OPERATING REVENUES (EXPENSES)			
Investment income	3,000	3,000	13,337
	<hr/>		
Total non-operating revenues (expenses)	3,000	3,000	13,337
CHANGE IN NET POSITION	\$ 592,000	\$ 567,000	516,253
NET POSITION, JANUARY 1, 2015			1,590,497
NET POSITION, DECEMBER 31, 2015			\$ 2,106,750

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Professional services	\$ 25,000	\$ 25,000	\$ 13,000
Employee assistance program	12,000	12,000	10,500
Commercial services	1,000	1,000	-
Insurance premiums	310,000	310,000	299,970
Life insurance premium	38,000	38,000	37,744
Stop loss premium	515,000	515,000	481,034
Claims administration	230,000	230,000	216,195
Claims administration - dental	20,000	20,000	17,170
Access fees	55,000	55,000	46,959
Affordable Care Act fees	-	25,000	22,815
ADP discounts	(1,000,000)	(1,000,000)	(1,871,081)
Prescription credits	(48,000)	(48,000)	(45,605)
Employee insurance - prescription	1,040,000	1,040,000	1,326,364
Employee insurance - medical	5,000,000	5,000,000	5,757,379
Employee insurance - dental	170,000	170,000	162,317
Insurance refunds - prepaid	50,000	50,000	-
Excess medical claims	(475,000)	(475,000)	(789,368)
Employee wellness	30,000	30,000	23,857
Miscellaneous	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,974,000	5,999,000	5,709,250
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Postage	-	-	7
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,000	1,000	7
	<hr/>	<hr/>	<hr/>
TOTAL OPERATING EXPENSES	\$ 5,975,000	\$ 6,000,000	\$ 5,709,257

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 46,900	\$ 46,900	\$ 146,848
Settlement reimbursement	-	-	24
Miscellaneous	94,100	94,100	124,550
	<hr/>	<hr/>	<hr/>
Total operating revenues	141,000	141,000	271,422
OPERATING EXPENSES			
Commodities and services	982,000	982,000	726,889
Supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total operating expenses	983,000	983,000	726,889
OPERATING INCOME (LOSS)	<hr/>	<hr/>	<hr/>
	(842,000)	(842,000)	(455,467)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	850,000	850,000	677,812
Investment income	20,000	20,000	23,096
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	870,000	870,000	700,908
INCOME BEFORE TRANSFERS	<hr/>	<hr/>	<hr/>
	28,000	28,000	245,441
TRANSFERS			
Transfers in			
Data Fiber Optic	-	-	3,025
Transportation Grant	-	-	139
	<hr/>	<hr/>	<hr/>
Total transfers	-	-	3,164
CHANGE IN NET POSITION	<hr/>	<hr/>	<hr/>
	\$ 28,000	\$ 28,000	248,605
NET POSITION, JANUARY 1, 2015			<hr/>
			6,387,681
NET POSITION, DECEMBER 31, 2015			<hr/>
			\$ 6,636,286

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ 188
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	385
Professional services	100,000	100,000	110,380
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	87,017
Commercial services	10,000	10,000	39
Risk abatement	15,000	15,000	3,389
Judgment and claims	125,000	125,000	227,191
Claims administration	30,000	30,000	22,900
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	400,000	400,000	217,031
Unemployment claims	100,000	100,000	-
Workers' compensation salary reimbursements	75,000	75,000	47,095
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	11,274
Medical expense	5,000	5,000	-
Total commodities and services	<u>982,000</u>	<u>982,000</u>	<u>726,889</u>
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>\$ 983,000</u>	<u>\$ 983,000</u>	<u>\$ 726,889</u>

(See independent auditor's report.)



FIDUCIARY FUNDS



AGENCY FUNDS

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

DEKALB COUNTY, ILLINOIS

**STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS**

December 31, 2015

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 5,728,290
Receivables	
Accounts	<u>89,608</u>
TOTAL ASSETS	<u><u>\$ 5,817,898</u></u>
LIABILITIES	
Due to others	<u>\$ 5,817,898</u>
TOTAL LIABILITIES	<u><u>\$ 5,817,898</u></u>

*Aggregate - See pages 196 through 200.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2015

	Balances, January 1, 2015	Additions	Deductions	Balances, December 31, 2015
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 6,095,543	\$ 260,834,022	\$ 261,201,275	\$ 5,728,290
Accounts receivable	99,901	89,608	99,901	89,608
TOTAL ASSETS	\$ 6,195,444	\$ 260,923,630	\$ 261,301,176	\$ 5,817,898
LIABILITIES				
Due to others	\$ 6,195,444	\$ 260,923,630	\$ 261,301,176	\$ 5,817,898
TOTAL LIABILITIES	\$ 6,195,444	\$ 260,923,630	\$ 261,301,176	\$ 5,817,898
1. County Collector				
ASSETS				
Cash and investments	\$ 399,013	\$ 246,717,571	\$ 246,661,227	\$ 455,357
TOTAL ASSETS	\$ 399,013	\$ 246,717,571	\$ 246,661,227	\$ 455,357
LIABILITIES				
Due to others	\$ 399,013	\$ 246,717,571	\$ 246,661,227	\$ 455,357
TOTAL LIABILITIES	\$ 399,013	\$ 246,717,571	\$ 246,661,227	\$ 455,357
2. Special Drainage				
ASSETS				
Cash and investments	\$ 139,265	\$ 88,654	\$ 112,506	\$ 115,413
TOTAL ASSETS	\$ 139,265	\$ 88,654	\$ 112,506	\$ 115,413
LIABILITIES				
Due to others	\$ 139,265	\$ 88,654	\$ 112,506	\$ 115,413
TOTAL LIABILITIES	\$ 139,265	\$ 88,654	\$ 112,506	\$ 115,413

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Balances, January 1, 2015	Additions	Deductions	Balances, December 31, 2015
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 260,829	\$ 2,521,178	\$ 2,549,503	\$ 232,504
TOTAL ASSETS	\$ 260,829	\$ 2,521,178	\$ 2,549,503	\$ 232,504
LIABILITIES				
Due to others	\$ 260,829	\$ 2,521,178	\$ 2,549,503	\$ 232,504
TOTAL LIABILITIES	\$ 260,829	\$ 2,521,178	\$ 2,549,503	\$ 232,504
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 1,164	\$ 81,016	\$ 81,915	\$ 265
TOTAL ASSETS	\$ 1,164	\$ 81,016	\$ 81,915	\$ 265
LIABILITIES				
Due to others	\$ 1,164	\$ 81,016	\$ 81,915	\$ 265
TOTAL LIABILITIES	\$ 1,164	\$ 81,016	\$ 81,915	\$ 265
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 514,017	\$ 10,708	\$ -	\$ 524,725
TOTAL ASSETS	\$ 514,017	\$ 10,708	\$ -	\$ 524,725
LIABILITIES				
Due to others	\$ 514,017	\$ 10,708	\$ -	\$ 524,725
TOTAL LIABILITIES	\$ 514,017	\$ 10,708	\$ -	\$ 524,725

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Balances, January 1, 2015	Additions	Deductions	Balances, December 31, 2015
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 258,429	\$ 20,983	\$ 18,287	\$ 261,125
TOTAL ASSETS	\$ 258,429	\$ 20,983	\$ 18,287	\$ 261,125
LIABILITIES				
Due to others	\$ 258,429	\$ 20,983	\$ 18,287	\$ 261,125
TOTAL LIABILITIES	\$ 258,429	\$ 20,983	\$ 18,287	\$ 261,125
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,568,962	\$ 6,431,596	\$ 6,626,553	\$ 2,374,005
TOTAL ASSETS	\$ 2,568,962	\$ 6,431,596	\$ 6,626,553	\$ 2,374,005
LIABILITIES				
Due to others	\$ 2,568,962	\$ 6,431,596	\$ 6,626,553	\$ 2,374,005
TOTAL LIABILITIES	\$ 2,568,962	\$ 6,431,596	\$ 6,626,553	\$ 2,374,005
8. Township Bridges				
ASSETS				
Cash and investments	\$ 15,425	\$ 166,276	\$ 136,544	\$ 45,157
TOTAL ASSETS	\$ 15,425	\$ 166,276	\$ 136,544	\$ 45,157
LIABILITIES				
Due to others	\$ 15,425	\$ 166,276	\$ 136,544	\$ 45,157
TOTAL LIABILITIES	\$ 15,425	\$ 166,276	\$ 136,544	\$ 45,157

(This schedule is continued on the following pages.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Balances, January 1, 2015	Additions	Deductions	Balances, December 31, 2015
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,461,788	\$ 982,923	\$ 1,298,154	\$ 1,146,557
Accounts receivable	99,901	89,608	99,901	89,608
TOTAL ASSETS	\$ 1,561,689	\$ 1,072,531	\$ 1,398,055	\$ 1,236,165
LIABILITIES				
Due to others	\$ 1,561,689	\$ 1,072,531	\$ 1,398,055	\$ 1,236,165
TOTAL LIABILITIES	\$ 1,561,689	\$ 1,072,531	\$ 1,398,055	\$ 1,236,165
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 275,699	\$ 1,282,183	\$ 1,238,041	\$ 319,841
TOTAL ASSETS	\$ 275,699	\$ 1,282,183	\$ 1,238,041	\$ 319,841
LIABILITIES				
Due to others	\$ 275,699	\$ 1,282,183	\$ 1,238,041	\$ 319,841
TOTAL LIABILITIES	\$ 275,699	\$ 1,282,183	\$ 1,238,041	\$ 319,841
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 40,628	\$ 159,273	\$ 153,573	\$ 46,328
TOTAL ASSETS	\$ 40,628	\$ 159,273	\$ 153,573	\$ 46,328
LIABILITIES				
Due to others	\$ 40,628	\$ 159,273	\$ 153,573	\$ 46,328
TOTAL LIABILITIES	\$ 40,628	\$ 159,273	\$ 153,573	\$ 46,328

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2015

	Balances, January 1, 2015	Additions	Deductions	Balances, December 31, 2015
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 160,324	\$ 2,371,661	\$ 2,324,972	\$ 207,013
TOTAL ASSETS	\$ 160,324	\$ 2,371,661	\$ 2,324,972	\$ 207,013
LIABILITIES				
Due to others	\$ 160,324	\$ 2,371,661	\$ 2,324,972	\$ 207,013
TOTAL LIABILITIES	\$ 160,324	\$ 2,371,661	\$ 2,324,972	\$ 207,013

(See independent auditor's report.)



STATISTICAL SECTION

STATISTICAL SECTION

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

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have been changed over time.	201-210
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	211-214
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	215-219
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	220-221
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	222-226

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

DEKALB COUNTY, ILLINOIS

NET POSITION BY COMPONENT

Last Ten Fiscal Years

	2015	2014	2013	2012
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 66,351,925	\$ 65,570,967	\$ 62,223,925	\$ 61,244,963
Restricted				
Broadband	-	-	-	135,845
Debt service	1,526,494	1,500,926	1,468,682	1,392,229
Retirement	508,875	553,390	707,182	985,164
Public buildings	4,314,420	4,244,350	3,847,634	3,402,174
Working cash	-	-	-	-
Specific purpose	1,456,921	1,443,092	1,069,862	575,880
Public safety	2,522,481	2,407,624	2,379,275	2,635,541
Highways and streets	11,355,119	12,595,833	14,003,725	12,593,311
Health and welfare	6,228,287	6,351,364	5,963,747	5,545,430
Tort and liability	2,173,439	2,222,516	2,145,992	1,515,593
Culture and recreation	-	-	-	-
Unrestricted	13,443,511	23,846,707	24,190,309	24,421,981
TOTAL GOVERNMENTAL ACTIVITIES	\$ 109,881,472	\$ 120,736,769	\$ 118,000,333	\$ 114,448,111
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 4,816,486	\$ 4,598,653	\$ 4,429,272	\$ 4,293,084
Restricted				
Debt service	245,293	240,629	234,341	232,567
Unrestricted	4,279,547	6,252,157	6,053,172	5,842,028
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 9,341,326	\$ 11,091,439	\$ 10,716,785	\$ 10,367,679
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 71,168,411	\$ 70,169,620	\$ 66,653,197	\$ 65,538,047
Restricted	30,331,329	31,559,724	31,820,440	29,013,734
Unrestricted	17,723,058	30,098,864	30,243,481	30,264,009
TOTAL PRIMARY GOVERNMENT	\$ 119,222,798	\$ 131,828,208	\$ 128,717,118	\$ 124,815,790

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

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

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

Data Source

Audited Financial Statements

	2011	2010	2009	2008	2007	2006
\$	61,096,834	\$ 56,259,355	\$ 55,583,750	\$ 52,414,564	\$ 47,597,838	\$ 40,765,533
	133,644	-	-	-	-	-
	1,293,770	1,159,256	77,926	75,724	70,175	80,285
	1,259,705	1,614,342	1,685,429	2,077,112	2,130,590	2,265,219
	2,879,094	-	-	-	-	-
	-	-	200,000	200,000	200,000	200,000
	456,252	-	-	-	-	-
	1,161,245	-	-	-	-	-
	10,487,160	9,006,961	7,835,584	8,024,721	6,291,184	5,628,427
	5,398,128	5,116,090	4,820,193	4,662,793	4,398,312	5,394,127
	-	-	-	-	-	-
	-	324,071	353,994	200,102	178,097	176,696
	25,455,543	32,659,232	31,838,600	29,547,331	28,058,942	25,043,237
\$	109,621,375	\$ 106,139,307	\$ 102,395,476	\$ 97,202,347	\$ 88,925,138	\$ 79,553,524
\$	4,098,423	\$ 4,069,985	\$ 4,049,099	\$ 4,075,292	\$ 3,959,341	\$ 3,817,089
	228,585	224,488	219,468	211,211	193,064	240,854
	4,508,166	5,159,156	6,057,570	6,405,066	6,169,418	6,024,273
\$	8,835,174	\$ 9,453,629	\$ 10,326,137	\$ 10,691,569	\$ 10,321,823	\$ 10,082,216
\$	65,195,257	\$ 60,329,340	\$ 59,632,849	\$ 56,489,856	\$ 51,557,179	\$ 44,582,622
	23,297,583	17,445,208	15,192,594	15,451,663	13,461,422	13,985,608
	29,963,709	37,818,388	37,896,170	35,952,397	34,228,360	31,067,510
\$	118,456,549	\$ 115,592,936	\$ 112,721,613	\$ 107,893,916	\$ 99,246,961	\$ 89,635,740

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

	2015	2014	2013	2012
EXPENSES				
Governmental activities				
General government	\$ 12,137,292	\$ 13,458,667	\$ 9,195,134	\$ 8,400,528
Public safety	22,649,060	22,523,448	21,823,736	20,640,294
Highways and streets	5,956,242	5,428,176	6,611,587	5,893,376
Health and welfare	7,749,176	7,220,850	7,582,941	8,566,170
Culture and recreation	-	-	-	-
Interest	619,871	631,190	656,044	703,896
Total governmental activities expenses	49,111,641	49,262,331	45,869,442	44,204,264
Business-type activities				
Nursing Home	14,229,963	13,635,523	14,490,428	14,163,342
Total business-type activities expenses	14,229,963	13,635,523	14,490,428	14,163,342
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 63,341,604	\$ 62,897,854	\$ 60,359,870	\$ 58,367,606
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 2,339,259	\$ 2,365,911	\$ 2,438,887	\$ 1,881,099
Public safety	5,375,891	5,296,947	5,189,451	5,245,105
Highways and streets	735,828	1,086,723	900,188	862,951
Health and welfare	2,981,376	1,561,564	911,830	1,038,713
Culture and recreation	-	-	-	-
Operating grants and contributions	4,656,204	5,245,840	5,158,005	7,025,508
Capital grants and contributions	2,024,040	6,124,351	4,140,802	4,225,603
Total governmental activities program revenues	18,112,598	21,681,336	18,739,163	20,278,979
Business-type activities				
Charges for services				
Nursing Home	14,131,960	14,022,311	14,551,676	15,676,882
Operating grants	-	-	-	-
Capital grants and contributions	161,629	26,053	290,665	67,814
Total business-type activities program revenues	14,293,589	14,048,364	14,842,341	15,744,696
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 32,406,187	\$ 35,729,700	\$ 33,581,504	\$ 36,023,675
NET (EXPENSES) REVENUES				
Governmental activities	\$ (30,999,043)	\$ (27,580,995)	\$ (27,130,279)	\$ (23,925,285)
Business-type activities	63,626	412,841	351,913	1,581,354
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (30,935,417)	\$ (27,168,154)	\$ (26,778,366)	\$ (22,343,931)

2011	2010	2009	2008	2007	2006
\$ 8,384,549	\$ 8,754,778	\$ 8,198,165	\$ 7,909,904	\$ 7,538,824	\$ 7,913,071
19,951,449	19,000,920	17,807,255	17,023,178	17,083,655	13,983,617
5,851,884	6,339,081	6,003,739	6,055,551	6,116,954	4,869,907
8,915,974	10,524,078	9,895,849	9,133,614	8,164,383	7,915,061
-	782,196	729,881	643,781	651,422	491,038
792,451	298,371	189,670	209,380	251,616	260,506
43,896,307	45,699,424	42,824,559	40,975,408	39,806,854	35,433,200
13,758,665	13,818,596	13,195,888	12,459,778	13,752,146	11,710,240
13,758,665	13,818,596	13,195,888	12,459,778	13,752,146	11,710,240
\$ 57,654,972	\$ 59,518,020	\$ 56,020,447	\$ 53,435,186	\$ 53,559,000	\$ 47,143,440
\$ 1,807,096	\$ 1,981,328	\$ 2,149,637	\$ 1,929,607	\$ 2,123,399	\$ 2,313,348
5,298,434	5,267,385	5,255,877	5,361,292	5,546,988	4,905,680
838,830	718,371	711,198	1,045,921	1,783,835	653,625
1,073,576	1,197,185	1,272,169	1,149,547	1,418,617	1,250,735
-	52,236	288,543	105,175	161,399	122,437
7,108,374	8,028,174	7,716,006	6,970,975	7,474,063	6,638,966
9,490,376	2,654,562	1,596,221	1,620,751	500,705	1,222,700
25,616,686	19,899,241	18,989,651	18,183,268	19,009,006	17,107,491
12,793,413	12,841,211	12,559,028	12,573,067	13,499,941	11,584,838
-	-	100,000	-	-	-
81,370	45,341	30,030	24,704	-	-
12,874,783	12,886,552	12,689,058	12,597,771	13,499,941	11,584,838
\$ 38,491,469	\$ 32,785,793	\$ 31,678,709	\$ 30,781,039	\$ 32,508,947	\$ 28,692,329
\$ (18,279,621)	\$ (25,800,183)	\$ (23,834,908)	\$ (22,792,140)	\$ (20,797,848)	\$ (18,325,709)
(883,882)	(932,044)	(506,830)	137,993	(252,205)	(125,402)
\$ (19,163,503)	\$ (26,732,227)	\$ (24,341,738)	\$ (22,654,147)	\$ (21,050,053)	\$ (18,451,111)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

	2015	2014	2013	2012
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 21,342,950	\$ 20,911,337	\$ 20,403,869	\$ 19,861,116
Replacement	576,324	610,716	593,226	535,118
Sales	4,698,434	5,050,228	4,924,858	4,875,323
Other	772	2,368	1,313	93,152
Intergovernmental	3,516,175	3,187,095	3,215,900	3,133,718
Investment income	136,733	142,752	131,837	116,921
Miscellaneous	361,627	311,695	1,146,607	357,686
Gain on sale of capital assets	92,920	28,240	-	-
Transfers	107,624	73,000	60,000	72,000
Contributions	-	-	-	-
Special item	-	-	268,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities	30,833,559	30,317,431	30,745,610	29,045,034
Business-type activities				
Investment income	20,462	29,499	27,115	20,988
Donations	-	-	-	-
Miscellaneous	17,221	5,314	30,078	33,196
Loss on sale of capital assets	-	772	-	-
Transfers	(107,624)	(73,000)	(60,000)	(72,000)
Contributions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities	(69,941)	(37,415)	(2,807)	(17,816)
TOTAL PRIMARY GOVERNMENT	<hr/> \$ 30,763,618	<hr/> \$ 30,280,016	<hr/> \$ 30,742,803	<hr/> \$ 29,027,218
CHANGE IN NET POSITION				
Governmental activities	\$ (165,484)	\$ 2,736,436	\$ 3,615,331	\$ 5,119,749
Business-type activities	(6,315)	375,426	349,106	1,563,538
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL PRIMARY GOVERNMENT	<hr/> \$ (171,799)	<hr/> \$ 3,111,862	<hr/> \$ 3,964,437	<hr/> \$ 6,683,287

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

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

Data Source

Audited Financial Statements

2011	2010	2009	2008	2007	2006
\$ 19,939,119	\$ 20,854,815	\$ 20,369,320	\$ 19,289,835	\$ 17,639,342	\$ 15,193,509
534,140	624,174	577,432	684,460	721,462	587,681
5,108,801	4,276,255	4,074,727	6,285,728	5,716,754	5,157,441
145,563	361,076	86,694	94,996	80,409	324,360
2,762,871	2,765,669	2,942,281	3,142,931	3,201,454	3,223,550
256,390	353,166	722,456	1,282,547	1,892,627	1,463,760
171,885	248,859	255,127	288,852	452,822	241,691
-	-	-	-	-	-
62,000	60,000	-	-	-	-
-	-	-	-	464,592	380,714
-	-	-	-	-	-
28,980,769	29,544,014	29,028,037	31,069,349	30,169,462	26,572,706
52,743	85,687	24,352	176,236	458,852	391,419
200,000	-	-	-	-	-
74,684	33,849	117,046	55,517	6,120	3,189
-	772	-	-	-	-
(62,000)	(60,000)	-	-	-	-
-	-	-	-	26,840	74,535
265,427	60,308	141,398	231,753	491,812	469,143
\$ 29,246,196	\$ 29,604,322	\$ 29,169,435	\$ 31,301,102	\$ 30,661,274	\$ 27,041,849
\$ 10,701,148	\$ 3,743,831	\$ 5,193,129	\$ 8,277,209	\$ 9,371,614	\$ 8,246,997
(618,455)	(871,736)	(365,432)	369,746	239,607	343,741
\$ 10,082,693	\$ 2,872,095	\$ 4,827,697	\$ 8,646,955	\$ 9,611,221	\$ 8,590,738

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2015	2014	2013	2012
GENERAL FUND				
Nonspendable	\$ 261,303	\$ 294,004	\$ 305,029	\$ 204,290
Unrestricted				
Assigned for subsequent year budget	400,000	603,900	921,100	856,000
Unassigned	7,549,177	8,007,957	9,198,172	10,043,649
Reserved	-	-	-	-
Unreserved	-	-	-	-
TOTAL GENERAL FUND	\$ 8,210,480	\$ 8,905,861	\$ 10,424,301	\$ 11,103,939
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 152,531	\$ 100,970	\$ 498,989	\$ 605,213
Restricted for courthouse expansion project	-	-	-	125,890
Restricted for broadband	-	-	-	135,845
Restricted for debt service	1,526,494	1,500,926	1,468,682	1,392,229
Restricted for retirement	508,875	553,390	707,182	985,164
Restricted for public buildings	4,314,420	4,244,350	3,847,634	3,402,174
Restricted for specific purpose	1,456,921	1,443,092	1,069,862	575,880
Restricted for public safety	2,522,481	2,407,624	2,379,275	2,509,651
Restricted for highways and streets	11,355,119	12,595,833	14,003,725	12,593,311
Restricted for health and welfare	6,228,287	6,351,364	5,963,747	5,545,430
Unrestricted				
Assigned for capital purposes	12,031,480	11,479,596	10,662,553	9,936,218
Unassigned				
Special Revenue Funds	-	(13,154)	(202,620)	(298,476)
Reserved	-	-	-	-
Unreserved, reported in				
Special Revenue Funds	-	-	-	-
Retirement	-	-	-	-
Public Building Maintenance	-	-	-	-
Highway and Streets	-	-	-	-
Health and Welfare	-	-	-	-
Tollway Access Loan	-	-	-	-
Other Governmental Funds	-	-	-	-
Debt Service Funds	-	-	-	-
Capital Project Funds	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 40,096,608	\$ 40,663,991	\$ 40,399,029	\$ 37,508,529

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

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

Data Source

Audited Financial Statements

2011	2010	2009	2008	2007	2006
\$ 177,309	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
11,351,661	-	-	-	-	-
-	176,682	274,664	326,949	163,948	126,523
-	10,588,672	9,756,912	11,159,312	10,138,170	9,130,696
<u>\$ 11,528,970</u>	<u>\$ 10,765,354</u>	<u>\$ 10,031,576</u>	<u>\$ 11,486,261</u>	<u>\$ 10,302,118</u>	<u>\$ 9,257,219</u>
\$ 784,859	\$ -	\$ -	\$ -	\$ -	\$ -
6,713,787	-	-	-	-	-
133,644	-	-	-	-	-
1,308,496	-	-	-	-	-
1,259,705	-	-	-	-	-
2,879,094	-	-	-	-	-
856,186	-	-	-	-	-
2,800,799	-	-	-	-	-
10,464,922	-	-	-	-	-
5,322,440	-	-	-	-	-
9,356,610	-	-	-	-	-
(417,213)	-	-	-	-	-
-	33,419,470	16,482,049	17,202,449	11,709,423	13,995,129
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,323,641	3,182,654
-	-	-	-	-	-
-	-	-	-	-	-
-	10,130,543	8,840,671	7,275,054	3,637,136	2,958,298
-	-	-	-	-	545,877
-	7,072,818	7,758,555	6,260,884	9,568,069	6,133,923
<u>\$ 41,463,329</u>	<u>\$ 50,622,831</u>	<u>\$ 33,081,275</u>	<u>\$ 30,738,387</u>	<u>\$ 26,238,269</u>	<u>\$ 26,815,881</u>

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
REVENUES										
Taxes										
Property	\$ 20,657,713	\$ 20,018,564	\$ 19,353,793	\$ 19,109,886	\$ 18,991,393	\$ 19,938,916	\$ 20,657,216	\$ 19,652,256	\$ 18,105,219	\$ 15,986,044
Replacement	576,324	610,716	593,226	535,118	534,140	624,173	577,432	684,459	721,463	587,682
Inheritance	-	-	-	90,761	145,563	327,978	53,570	64,950	47,157	291,112
Mobile home	7,428	8,800	8,599	-	8,962	-	9,186	9,961	9,782	9,633
Sales (.01)	325,736	411,664	341,736	270,848	277,062	289,622	313,647	396,626	460,961	390,609
Sales (.0025)	4,027,216	4,341,774	4,318,888	4,346,360	4,965,918	4,179,210	3,981,874	6,093,039	5,298,907	4,972,441
Local use	345,482	296,790	264,234	249,115	232,499	203,329	190,301	227,450	225,043	211,390
Games	772	2,368	1,313	2,391	-	1,098	1,125	1,215	1,253	1,248
Licenses and permits	696,085	654,870	681,641	646,440	607,190	605,717	643,272	572,801	616,340	607,231
Intergovernmental*	10,418,524	15,567,461	11,312,882	13,862,305	19,598,347	11,571,830	9,687,714	10,286,689	11,375,416	9,978,309
Charges for services	9,136,618	7,692,644	7,216,682	6,844,069	6,757,658	7,103,936	7,468,490	6,950,027	7,434,675	6,874,161
Fines and forfeits	975,906	953,288	828,879	852,738	860,030	797,610	849,926	966,368	1,102,810	993,099
Investment income	136,733	142,752	131,836	116,920	256,390	353,166	722,456	1,282,547	1,871,284	1,463,760
Miscellaneous	359,880	311,861	1,087,441	493,845	315,703	679,742	851,416	554,651	542,882	412,808
Total revenues	47,664,417	51,013,552	46,141,150	47,420,796	53,550,855	46,676,327	46,007,625	47,743,039	47,813,192	42,779,527
EXPENDITURES										
General government	10,587,498	13,595,653	8,082,708	7,750,336	7,593,626	8,229,654	7,688,811	8,027,666	7,402,823	7,532,360
Public safety	21,849,706	21,616,764	20,679,222	19,803,847	18,635,039	18,080,320	17,629,153	16,692,909	16,807,319	14,153,841
Highways and streets	6,904,174	8,319,116	5,745,315	4,285,134	5,284,773	6,071,362	7,105,769	4,795,833	6,811,215	6,456,696
Health and welfare	7,275,176	6,871,776	7,098,749	8,344,797	8,640,987	9,372,188	9,541,855	8,632,398	8,861,947	7,884,146
Culture and recreation	-	-	-	-	-	948,806	726,723	604,508	1,418,661	551,021
Debt service										
Principal	801,250	758,750	725,000	707,500	630,000	182,500	250,000	250,000	250,000	255,000
Interest	625,604	636,794	662,418	708,332	883,833	170,117	118,802	133,496	151,914	154,123
Other charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	1,048,773	727,842	1,610,917	10,273,131	16,881,744	1,485,846	2,094,098	5,259,993	2,119,038	336,015
Total expenditures	49,092,181	52,526,695	44,604,329	51,873,077	58,550,002	44,540,793	45,155,211	44,396,803	43,822,917	37,323,202
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES										
	(1,427,764)	(1,513,143)	1,536,821	(4,452,281)	(4,999,147)	2,135,534	852,414	3,346,236	3,990,275	5,456,325

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
OTHER FINANCING SOURCES (USES)										
Transfers in	\$ 4,887,091	\$ 2,907,998	\$ 1,979,908	\$ 1,497,504	\$ 3,535,934	\$ 19,613,689	\$ 4,332,761	\$ 5,293,024	\$ 6,363,984	\$ 2,583,840
Transfers (out)	(4,782,631)	(2,735,104)	(1,919,908)	(1,425,504)	(3,473,934)	(19,553,689)	(4,332,761)	(4,746,042)	(6,343,984)	(2,583,840)
Payment to refunding escrow agent	-	-	-	-	-	-	-	-	(1,798,750)	-
Bonds issued	-	-	-	-	-	16,000,000	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-	-	-	-	-	-	-
Sale of capital assets	100,540	86,771	3,650	450	40,653	79,800	35,789	6,050	40,750	-
Total other financing sources (uses)	205,000	259,665	63,650	72,450	102,653	16,139,800	35,789	553,032	(1,738,000)	-
SPECIAL ITEM	-	-	268,000	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,222,764)	\$ (1,253,478)	\$ 1,868,471	\$ (4,379,831)	\$ (4,896,494)	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275	\$ 5,456,325
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.16%	2.76%	4.04%	4.12%	2.71%	0.91%	0.99%	0.95%	0.95%	1.11%

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

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

Data Source

Audited Financial Statements

DEKALB COUNTY, ILLINOIS

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Levy Year	New Property	Ag Land Property	Residential Property	Commercial Property	Industrial Property	Railroad Property	Windfarm Property	Total Taxable Assessed Value	Tax Rate	Estimated Actual Value	Estimated Actual Taxable Value
2005	\$ 90,587,859	\$ 169,546,332	\$ 1,165,342,918	\$ 295,117,125	\$ 64,404,403	\$ 4,729,831	\$ -	\$ 1,699,140,609	0.8547	\$ 5,097,421,827	33.333%
2006	94,867,269	175,711,419	1,311,061,564	322,219,148	72,500,720	4,804,678	-	1,886,297,529	0.8668	5,658,892,587	33.333%
2007	74,595,640	189,921,029	1,462,320,762	345,116,024	82,359,236	5,666,170	-	2,085,383,221	0.8449	6,256,149,663	33.333%
2008	45,191,551	203,845,285	1,535,018,848	372,112,052	84,452,347	6,957,758	-	2,202,386,290	0.8495	6,607,158,870	33.333%
2009	27,472,895	214,195,347	1,537,486,975	385,210,521	85,878,727	7,601,796	-	2,230,373,366	0.8539	6,691,120,098	33.333%
2010	37,442,885	218,496,085	1,448,751,942	364,432,726	81,206,653	9,304,289	24,267,473	2,146,459,168	0.9052	6,439,377,504	33.333%
2011	13,588,240	222,189,549	1,342,234,566	353,426,698	77,375,831	10,192,044	23,645,035	2,029,063,723	0.9694	6,087,191,169	33.333%
2012	11,119,707	225,202,830	1,203,717,898	328,094,678	70,291,982	11,270,896	23,367,204	1,861,945,488	1.0892	5,585,836,464	33.333%
2013	8,461,501	229,953,779	1,092,178,852	304,200,449	64,745,100	12,671,730	22,750,308	1,726,500,218	1.2013	5,179,500,654	33.333%
2014	9,310,517	242,825,462	1,058,676,740	295,757,699	62,468,830	13,597,374	21,906,612	1,695,232,717	1.2483	5,085,698,151	33.333%

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

Data Source

Office of the County Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
TAX RATES										
DeKalb County	0.85466	0.86677	0.84486	0.84948	0.85390	0.90523	0.96943	1.08923	1.20126	1.24825
DeKalb County Forest Preserve District	0.02687	0.05479	0.06768	0.06778	0.06625	0.07000	0.07404	0.07972	0.08521	0.08761
	0.88153	0.92160	0.91260	0.91730	0.92015	0.97523	1.04347	1.16895	1.28647	1.33586
Townships	13.36272	13.16576	12.40376	12.11163	11.67144	11.47729	12.51122	13.24840	14.43815	14.50840
Cities and villages	10.30605	10.24404	9.95159	9.70289	9.92408	10.71971	11.44497	12.99237	14.38743	14.42397
Fire protection districts	6.39837	6.41984	6.10762	6.09724	6.10568	6.49766	6.99302	7.64086	8.15758	8.41973
Park districts	1.94348	1.84322	1.22550	1.212980	1.212800	1.32895	1.96453	1.64310	1.80752	2.28082
School districts	85.27297	85.40118	81.43514	82.60613	86.56219	86.88818	94.06672	102.03332	109.28148	111.78389
Junior college districts	2.23951	2.16610	2.08294	2.10007	2.14630	2.00039	4.08964	2.48267	2.71435	2.75608
Other districts	1.15027	2.66833	52.29184	0.90967	2.61700	2.80251	1.83180	3.37988	3.74846	3.92643
TOTAL TAX RATE PER \$1,000 OF ASSESSED VALUATION	121.55490	122.83007	166.41099	115.65791	121.15964	122.68992	133.94537	144.58955	155.82144	159.43518
SHARE OF TOTAL TAX RATE LEVIED BY DEKALB COUNTY AND THE DEKALB COUNTY FOREST PRESERVE DISTRICT	0.73%	0.75%	0.55%	0.79%	0.76%	0.79%	0.78%	0.81%	0.83%	0.84%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2015			Taxpayer	2006		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 9,468,189	1	0.54%	Goodyear	\$ 8,452,914	1	0.45%
American Realty Capital LLC	6,876,174	2	0.39%	NE DeKalb Portfolio LP (Nestle)	7,682,804	2	0.41%
Mason Properties	6,466,347	3	0.37%	Target Corporation	6,659,711	3	0.36%
Panduit Corporation	6,279,302	4	0.36%	Northland Plaza - Joseph Freed	6,089,966	4	0.33%
ARC - Jenkintown PA	5,861,301	5	0.34%	DeKalb Area Retirement Center	6,029,141	5	0.32%
NE DeKalb Portfolio LP	5,668,327	6	0.33%	Panduit Corp	5,989,266	6	0.32%
Stone Prairie Corporation	5,524,133	7	0.32%	3M (MN Mining & Mfg Co)	5,379,516	7	0.29%
Ideal Industries Inc	5,359,914	8	0.31%	University Village I & II	4,767,668	8	0.26%
Northland Plaza	5,175,137	9	0.30%	DeKalb Genetics Corporation	4,509,540	9	0.24%
DeKalb Area Retirement Center	<u>4,726,377</u>	10	<u>0.27%</u>	Dream Fund LLC	<u>4,449,694</u>	10	<u>0.24%</u>
	<u>\$ 61,405,201</u>		<u>3.53%</u>		<u>\$ 60,010,220</u>		<u>3.22%</u>

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

Data Source

Office of the Supervisor of Assessments

DEKALB COUNTY, ILLINOIS

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Levy Year	Tax Levied	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 14,521,875	\$ 14,492,735	99.80%	\$ 5,010	\$ 14,497,745	99.83%
2006	16,349,861	16,305,524	99.73%	16,781	16,322,305	99.83%
2007	17,618,652	17,499,845	99.33%	(10,316)	17,489,529	99.27%
2008	18,708,831	18,520,816	99.00%	39,706	18,560,522	99.21%
2009	19,045,158	18,939,607	99.45%	6,342	18,945,949	99.48%
2010	19,430,392	19,290,670	99.28%	(5,613)	19,285,057	99.25%
2011	19,670,352	19,546,949	99.37%	(27,664)	19,519,285	99.23%
2012	20,280,869	20,132,579	99.27%	(11,680)	20,120,899	99.21%
2013	20,739,757	20,630,449	99.47%	(467)	20,629,982	99.47%
2014	21,160,742	21,081,769	99.63%	596	21,082,365	99.63%

Data Sources

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income*	Per Capita*
	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Lease Revenue Bonds				
2006	\$ -	\$ 3,887,500	\$ 11,662,500	\$ 15,550,000	0.52%	\$ 153.30	
2007	-	1,788,750	5,366,250	7,155,000	0.23%	68.97	
2008	-	1,617,500	4,852,500	6,470,000	0.20%	61.85	
2009	-	1,441,250	4,323,750	5,765,000	0.18%	54.83	
2010	16,000,000	1,258,750	3,776,250	21,035,000	0.65%	200.11	
2011	15,560,000	1,090,931	3,272,794	19,923,725	0.57%	190.62	
2012	15,050,000	888,995	2,666,985	18,605,980	0.53%	177.72	
2013	14,530,000	679,559	2,038,676	17,248,235	0.48%	164.58	
2014	13,985,000	461,373	1,384,117	15,830,490	0.43%	150.11	
2015	13,405,000	235,686	707,059	14,347,745	0.40%	137.49	

* See the schedule of Demographic and Economic Information on page 220 for personal income and population data.

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

Data Sources

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

DEKALB COUNTY, ILLINOIS

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	General Obligation Alternative Revenue Source Bonds	Lease Revenue Bonds	Less Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property*	Per Capita
2006	\$ -	\$ 3,887,500	\$ 545,877	\$ 3,341,623	0.07%	\$ 32.94
2007	-	1,788,750	70,175	1,718,575	0.03%	16.57
2008	-	1,617,500	-	1,617,500	0.03%	15.46
2009	-	1,441,250	-	1,441,250	0.02%	13.71
2010	16,000,000	1,258,750	-	17,258,750	0.26%	164.18
2011	15,560,000	1,090,931	1,228,690	15,422,241	0.24%	147.55
2012	15,050,000	888,995	1,311,754	14,627,241	0.24%	139.72
2013	14,530,000	679,559	1,388,299	13,821,260	0.25%	131.88
2014	13,985,000	461,373	1,419,160	13,027,213	0.25%	124.30
2015	13,405,000	235,686	1,443,911	12,196,775	0.24%	115.65

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 211 for property value data.

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

**DIRECT AND OVERLAPPING DEBT
GOVERNMENTAL ACTIVITIES**

December 31, 2015

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 13,640,686	100.00%	\$ 13,640,686
Townships	-	100.00%	-
Cities and villages	66,551,000	91.72%	61,038,600
Park districts	6,944,255	99.07%	6,879,721
Other districts	2,990,000	93.82%	2,805,278
School districts	763,756,766	24.51%	187,223,958
Junior college districts	<u>381,712,439</u>	6.18%	<u>23,572,751</u>
Total overlapping debt	<u>1,221,954,460</u>		<u>281,520,308</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 1,235,595,146</u></u>		<u><u>\$ 295,160,994</u></u>

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

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

Data Source

County Clerk's Records/Finance Office

DEKALB COUNTY, ILLINOIS

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Legal debt limit	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 61,710,701	\$ 58,335,582	\$ 53,530,933	\$ 49,636,881	\$ 48,737,941
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 48,850,293	\$ 54,231,054	\$ 59,954,768	\$ 63,318,606	\$ 64,123,234	\$ 61,710,701	\$ 58,335,582	\$ 53,530,933	\$ 49,636,881	\$ 48,737,941
TOTAL NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal debt margin calculation for fiscal 2015

Assessed value - 2014	\$ 1,695,232,717
Legal debt margin	<u>2.875%</u>
Debt limit	48,737,941
Debt applicable to limit None	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 48,737,941</u>

Data Source

County Treasurer

DEKALB COUNTY, ILLINOIS

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year	PBC Lease Revenue Bonds*						Coverage
	Nursing Home Revenues	Less: Operating Expenses	Net Available Revenue	Debt Service			
				Principal	Interest		
2006	\$ 11,988,427	\$ 10,528,900	\$ 1,459,527	\$ 420,000	\$ 539,453	\$ 1.52	
2007	13,964,913	12,510,354	1,454,559	438,750	533,886	1.50	
2008	12,804,820	11,569,550	1,235,270	513,750	219,679	1.68	
2009	12,808,032	12,350,134	457,898	528,750	201,654	0.63	
2010	12,960,747	13,031,682	(70,935)	547,500	183,002	(0.10)	
2011	13,120,840	13,026,706	94,134	570,000	162,532	0.13	
2012	15,731,066	13,464,229	2,266,837	592,500	133,451	3.12	
2013	14,608,869	13,801,820	807,049	615,000	109,676	1.11	
2014	14,057,124	12,995,844	1,061,280	641,250	84,988	1.46	
2015	14,169,643	13,550,658	618,985	663,750	59,263	0.86	

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

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

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

Data Source

County Records

DEKALB COUNTY, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate	(1) Median Age	(4) School Enrollment
2006	101,437	\$ 2,970,198,000	\$ 29,281	3.7%	28.6	17,795
2007	103,746	3,147,669,000	30,340	5.0%	27.7	18,436
2008	104,601	3,269,232,000	31,254	7.7%	27.4	18,732
2009	105,146	3,217,596,000	30,601	10.5%	26.5	18,000
2010	105,119	3,224,163,000	30,672	9.2%	29.0	18,000
2011	104,520	3,473,219,000	33,230	8.7%	29.1	17,800
2012	104,693	3,502,443,000	33,454	8.2%	29.4	18,401
2013	104,802	3,622,113,000	34,561	7.6%	29.6	18,293
2014	105,462	3,657,302,000	34,679	5.3%	29.8	18,836
2015	104,352	3,618,823,000	34,679	6.0%	29.8	17,737

Data Sources

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

DEKALB COUNTY, ILLINOIS

PRINCIPAL EMPLOYERS

Current and Nine Years Ago

2015			2006		
Employer	Rank	Total Employees	Employer	Rank	Total Employees
Northern Illinois University	1	9,094	Northern Illinois University	1	9,000
Kish Health System	2	1,666	Kishwaukee Health System	2	1,175
DeKalb School District	3	860	DeKalb School District	3	850
Target Distribution Center	4	800	Target Distribution Center	4	650
Kishwaukee College	5	575	Wal-Mart Super Center	5	600
DeKalb County Government	6	540	Kishwaukee College	6	525
Sycamore School District	7	522	DeKalb County Government	7	510
Sonoco-Alloyd	8	500	Sycamore School District	8	470
3M	9	480	IDEAL Industries	9	400
Wal-Mart Super Center	10	360	SCA Consumer Packaging	10	320

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

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

Data Sources

DeKalb County Budget Book and Annual Financial Report

2010	2011	2012	2013	2014	2015
2.56	2.50	2.00	2.00	3.10	3.10
7.15	7.10	7.10	7.10	6.10	6.10
10.00	10.00	10.00	10.00	11.00	11.00
7.00	7.00	6.50	6.72	6.72	6.72
12.00	12.00	10.00	9.00	9.00	9.00
3.00	3.00	3.00	3.00	3.00	3.00
5.60	5.20	5.20	5.20	5.20	5.20
2.00	2.00	2.00	2.00	2.00	2.00
5.00	5.00	4.70	4.70	4.70	4.70
10.00	9.00	9.85	9.85	9.85	9.85
64.31	62.80	60.35	59.57	60.67	60.67
23.75	23.75	23.75	26.00	26.00	27.00
2.60	2.60	2.60	2.60	2.60	2.50
8.55	8.40	11.00	10.50	11.20	11.70
50.00	46.00	47.00	48.00	49.00	49.00
26.00	25.00	25.00	26.00	26.00	26.00
26.00	26.00	26.00	27.00	27.00	28.00
5.00	6.00	6.00	5.00	5.00	5.00
22.00	22.00	22.00	22.00	23.95	23.95
9.25	9.25	9.00	11.00	11.00	11.00
17.00	17.00	17.00	17.00	19.00	21.00
190.15	186.00	189.35	195.10	200.75	205.15
25.50	24.00	24.00	24.00	24.00	24.00
6.00	6.00	3.50	4.00	4.00	4.00
2.00	2.00	1.50	2.00	2.00	2.00
79.00	79.00	75.50	42.20	39.40	41.40
180.35	180.75	181.75	180.75	181.40	181.40
5.00	5.00	5.00	6.00	6.00	6.00
272.35	272.75	267.25	234.95	232.80	234.80
6.01	6.01	6.00	6.00	6.35	6.35
0.60	0.60	0.60	0.50	0.50	0.25
6.61	6.61	6.60	6.50	6.85	6.60
558.92	552.16	547.55	520.12	525.07	531.22

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009
GENERAL GOVERNMENT				
Registered voters	54,766	52,754	60,718	56,012
Property parcels	41,143	43,357	43,477	42,368
Tax bills mailed	35,822	36,521	40,706	43,477
Total taxes collected by Treasurer	\$ 154,266,597	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857
Marriage licenses	562	606	532	564
Civil union licenses	-	-	-	-
PUBLIC SAFETY				
Police				
Jail bookings	3,158	3,180	3,071	3,116
Burglary	63	63	54	52
Civil process	6,241	5,807	5,282	4,904
Traffic fatalities	7	18	20	10
Dispatched calls - communications	28,121	25,000	30,026	28,341
Dispatched calls - 911	-	-	-	-
DUI arrests	461	417	369	302
DUI arrests - zero tolerance	-	-	-	-
State's Attorney				
Criminal felonies	764	686	784	738
Criminal misdemeanors	2,077	2,131	2,054	2,062
DUI	922	803	777	714
HIGHWAYS				
Miles mowed - varies dependent on weather	3,049	1,536	1,536	2,127
Snow plow hours	3,853	10,483	12,338	4,256
HEALTH AND WELFARE				
Births	1,118	1,130	1,089	1,125
Deaths	688	678	743	824
Community services				
Emergency services - total persons	926	952	1,160	2,266
Emergency services - total households	364	381	466	836
CULTURE AND RECREATION				
Joiner history room				
Volunteer hours	2,777	3,060	1,951	2,102
Visitors	839	853	362	1,080
Likes on Facebook	N/A	N/A	N/A	N/A

N/A - Information not available

Data Source

Various County Departments

2010	2011	2012	2013	2014	2015
57,540	52,959	58,545	57,644	58,083	58,555
42,470	40,953	42,546	42,527	42,557	42,557
37,360	38,096	40,939	38,905	42,527	42,464
\$ 190,681,017	\$ 192,782,771	\$ 201,107,149	\$ 196,575,695	N/A	N/A
575	578	566	588	612	606
-	36	12	8	3	3
3,112	3,374	3,027	3,227	3,163	2,610
60	74	75	34	23	24
4,659	5,037	4,418	4,763	4,225	4,379
8	6	8	11	10	12
32,124	27,436	32,897	32,405	37,248	27,081
-	10,778	10,877	10,905	11,046	11,017
327	273	116	191	179	179
-	-	6	-	-	6
828	898	865	956	988	872
1,917	2,130	1,923	1,920	1,746	1,510
694	664	611	543	551	561
1,523	1,520	1,897	1,960	1,184	1,184
3,220	3,419	2,182	4,105	6,552	2,864
1,144	1,071	974	986	1,040	1,064
713	746	753	736	760	718
3,724	935	429	878	364	47
1,459	450	217	242	77	15
2,343	2,324	2,215	2,579	2,653	2,471
1,200	1,290	1,200	1,275	1,285	1,844
N/A	N/A	N/A	N/A	631	684

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
GENERAL GOVERNMENT										
Area (square miles)	634	634	634	634	634	634	634	634	634	634
PUBLIC SAFETY										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Sub-stations	-	-	-	-	-	-	-	2	2	2
K-9 units	2	2	1	2	2	2	2	2	2	1
HIGHWAYS										
Miles of roads (County)	192.20	192.20	195.31	190.39	190.39	190.39	190.39	190.39	190.39	190.39
Traffic signals	16	23	23	23	23	23	23	23	23	23
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	2,290	2,296	2,311	2,622	2,757	2,750	2,565	2,621	2,680	2,680
CULTURE AND RECREATION										
Parks	14	14	14	14	14	14	16	16	16	18
Park acres	1,107	1,183	1,183	1,183	1,183	1,243	1,174	1,229	1,229	1,335
Miles	23	23	23	23	23	23	23	23	23	30

Data Source

Various County Departments