


DEKALB



COUNTY

GOVERNMENT

SYCAMORE, ILLINOIS

Comprehensive
Annual Financial Report
Fiscal Year Ended
December 31, 2016



DEKALB COUNTY, ILLINOIS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
December 31, 2016

Prepared by the Finance Office

Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
December 31, 2016

Prepared by the Finance Office

Peter J. Stefan
Finance Director

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officers.....	i
Organizational Chart	ii
Certificate of Achievement for Excellence in Financial Reporting	iii
Letter of Transmittal.....	iv-xiv
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-3
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis.....	MD&A 1-18
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	4-5
Statement of Activities	6-7
Fund Financial Statements	
Governmental Funds	
Balance Sheet	8-9
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances	11
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	12

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Basic Financial Statements (Continued)

Fund Financial Statements (Continued)

Proprietary Funds

Statement of Net Position.....	13-14
Statement of Revenues, Expenses and Changes in Net Position	15
Statement of Cash Flows.....	16-17

Fiduciary Funds

Statement of Fiduciary Net Position	18
---	----

Notes to Financial Statements	19-56
-------------------------------------	-------

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General Fund	57
Schedule of Funding Progress Other Postemployment Benefit Plan.....	58
Schedule of Employer Contributions Illinois Municipal Retirement Fund.....	59
Sheriff's Law Enforcement Personnel Plan.....	60
Other Postemployment Benefit Plan.....	61
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios Illinois Municipal Retirement Fund.....	62
Sheriff's Law Enforcement Personnel Plan.....	63
Notes to Required Supplementary Information	64

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

**COMBINING AND INDIVIDUAL FUND
 FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

General Fund	
Schedule of Revenues - Budget and Actual - by Source	65-66
Schedule of Revenues - Budget and Actual - by Function and Activity	67-73
Schedule of Expenditures - Budget and Actual - by Function and Activity	74
Schedule of Expenditures - Budget and Actual	75-93
Jail Expansion Fund	
Schedule of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual	94

NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	95
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	96

SPECIAL REVENUE FUNDS

Combining Balance Sheet	
All Funds	97
General Government Group	98-99
Public Safety Group	100-101
Highways and Streets Group	102-103
Health and Welfare Group	104-105
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
All Funds	106
General Government Group	107-108
Public Safety Group	109-110
Highways and Streets Group	111-112
Health and Welfare Group	113-114
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Retirement Fund	115
Public Building Administration Fund	116
Public Building Maintenance Fund	117

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND
 FINANCIAL STATEMENTS AND SCHEDULES (Continued)

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Schedule of Revenues, Expenditures and Changes in Fund Balances	
Public Building Maintenance Fund by Subfund.....	118
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Public Building Commission Lease Fund	119
Micrographics Fund	120-121
Tax Sale Automation Fund	122
History Room Fund	123
Data Fiber Optic Network Fund.....	124
Transportation Grant Fund.....	125
FEMA Grant Evergreen Village Fund.....	126
Child Support Fund	127
Law Library Fund.....	128
Court Automation Fund	129
Drug Prosecution Fund.....	130
Documentation Storage Fund.....	131
Court Security Fund	132
Circuit Clerk Operations and Administration Fund	133
Circuit Clerk Electronic Citation Fund	134
Treatment Courts Fund.....	135
Schedule of Expenditures - Budget and Actual	
Treatment Courts Fund.....	136-137
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Probation Fund	138-139
Law Enforcement Projects Fund.....	140
Children's Waiting Room Fund.....	141
Highway Fund	142
Schedule of Expenditures - Budget and Actual	
Highway Fund.....	143-144
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Engineering Fund	145

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND
 FINANCIAL STATEMENTS AND SCHEDULES (Continued)

NONMAJOR GOVERNMENTAL FUNDS (Continued)

SPECIAL REVENUE FUNDS (Continued)

Schedule of Expenditures - Budget and Actual	
Engineering Fund	146
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
Aid to Bridges Fund	147-148
County Motor Fuel Tax Fund	149
Federal Highway Matching Tax Fund	150
Health Fund	151
Schedule of Revenues - Budget and Actual	
Health Fund	152-153
Schedule of Expenditures - Budget and Actual	
Health Fund	154-155
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
Community Mental Health Fund	156
Schedule of Expenditures - Budget and Actual	
Community Mental Health Fund	157
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
Community Action Revolving Loan Fund	158
Community Action Fund.....	159
Schedule of Expenditures - Budget and Actual	
Community Action Fund.....	160
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
Senior Services Fund.....	161
Veteran's Assistance Fund	162-163

DEBT SERVICE FUNDS

Combining Balance Sheet	164
Combining Statement of Revenues, Expenditures and	
Changes in Fund Balances	165
Schedule of Revenues, Expenditures and	
Changes in Fund Balance - Budget and Actual	
Build America Bonds Fund.....	166
Recovery Zone Bonds Fund.....	167

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES (Continued)

NONMAJOR GOVERNMENTAL FUNDS (Continued)

CAPITAL PROJECTS FUNDS

Combining Balance Sheet	168-169
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	170-171
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Improvement Reserve Fund	172
Special Projects Fund	173
GIS Development Fund.....	174
Highway Facilities Renewal and Replacement Fund	175
County Farm Fund.....	176
Opportunity Fund	177
Asset Replacement Fund.....	178
Solid Waste Program Fund	179-180
Landfill Host Benefit Fund.....	181

PROPRIETARY FUNDS

ENTERPRISE FUND

Nursing Home Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	182
Statement of Cash Flows.....	183-184
Schedule of Operating Revenues - Budget and Actual	185
Schedule of Operating Expenses - Budget and Actual.....	186-191
Schedule of Capital Assets and Depreciation.....	192

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

COMBINING AND INDIVIDUAL FUND
 FINANCIAL STATEMENTS AND SCHEDULES (Continued)

PROPRIETARY FUNDS (Continued)

INTERNAL SERVICE FUNDS

Combining Statement of Net Position	193
Combining Statement of Revenues, Expenses and Changes in Net Position	194
Combining Statement of Cash Flows	195
Medical Insurance Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	196
Schedule of Operating Expenses - Budget and Actual.....	197
Tort and Liability Insurance Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	198
Schedule of Operating Expenses - Budget and Actual.....	199

FIDUCIARY FUNDS

AGENCY FUNDS

Statement of Fiduciary Net Position	200
Combining Schedule of Changes in Assets and Liabilities.....	201-205

STATISTICAL SECTION

Financial Trends	
Net Position by Component	206-207
Change in Net Position.....	208-211
Fund Balances of Governmental Funds.....	212-213
Changes in Fund Balances of Governmental Funds.....	214-217
Revenue Capacity	
Assessed Value and Actual Value of Taxable Property.....	218
Property Tax Rates - Direct and Overlapping Governments.....	219
Principal Property Taxpayers	220
Property Tax Levies and Collections	221

DEKALB COUNTY, ILLINOIS
TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
STATISTICAL SECTION (Continued)	
Debt Capacity	
Ratios of Outstanding Debt by Type.....	222
Ratios of General Bonded Debt Outstanding	223
Direct and Overlapping Debt - Governmental Activities	224
Legal Debt Margin Information	225
Pledged-Revenue Coverage	226
Demographic and Economic Information	
Demographic and Economic Information.....	227
Principal Employers	228
Operating Information	
Full-Time Equivalent Employees	229-230
Operating Indicators	231-232
Capital Asset Statistics	233



INTRODUCTORY SECTION

DEKALB COUNTY, ILLINOIS

PRINCIPAL OFFICERS

December 31, 2016

LEGISLATIVE

Mark Pietrowski, Jr., Chairman

Tracy Jones, Vice-Chairman

Douglas J. Johnson, Clerk

Marjorie Askins

Tim Bagby

Robert Brown

Kevin Bunge

Dan Cribben

Laurie Emmer

Steve Faivre

John Frieders

Misty Haji-Sheikh

Dianne Leifheit

Maureen A. Little

Jim Luebke

Jerry Osland

Roy Plote

Sandra Polanco

Chris Porterfield

Stephen Reid

Craig S. Roman

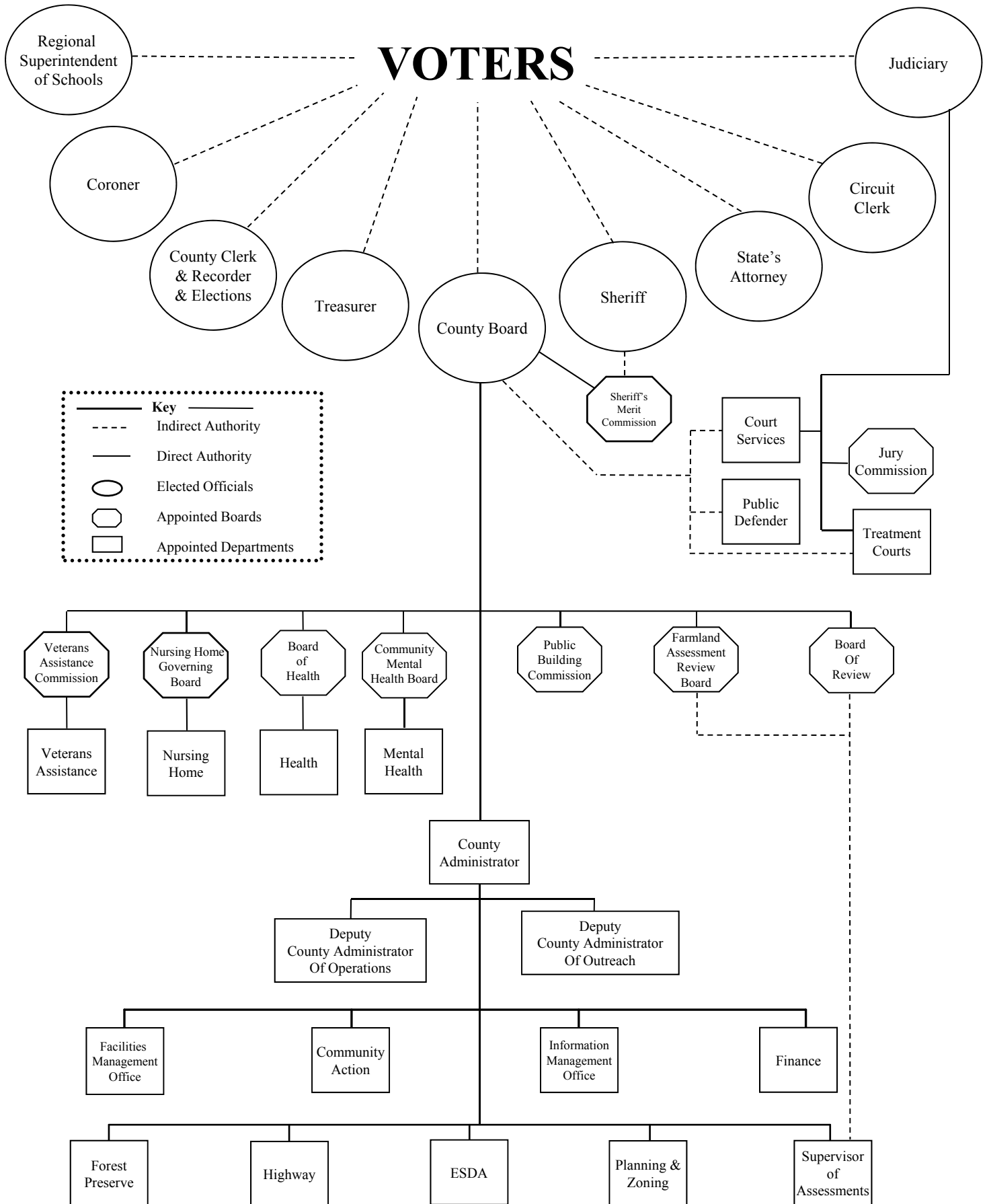
Jonathan Schmarje

Paul Stoddard

Jeff J. Whelan

Suzanne Willis

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, 2015

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

June 9, 2017

To the Citizens of DeKalb County:

The comprehensive annual financial report of DeKalb County for the fiscal year ended December 31, 2016, 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
June 9, 2017

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 19,000 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 2016 was 104,528 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 was more of a project driven position in 2016 that was 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
June 9, 2017

Of the 2015 taxable equalized assessed valuation (EAV) of \$1,741,385,699, 62% is residential, 21% is commercial/industrial, 15% is farm, and the remaining 2% is railroad/wind farm. The County, through its Economic Development Committee and through its partnership with the DeKalb County Economic Development Corporation, continues to actively pursue economic development with the goal of broadening and diversifying its long-term tax base.

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

ECONOMIC CONDITION AND OUTLOOK

Overall, the long-term economic trends in DeKalb County continue to improve. The number of unemployed workers in DeKalb County decreased by 265 from December, 2015 to December, 2016 per data released by the Illinois Department of Employment Security. This resulted in a decrease of 0.4% in the unemployment rate from 5.7% in December, 2015 to 5.3% in December, 2016. The December, 2016 unemployment rate of 5.3% was the lowest rate in the past nine years since the December, 2007 rate of 5.0%, and was 0.3% lower than the 5.6% unemployment rate for the State of Illinois as of December, 2016. This long-term trend is encouraging as it indicates an improving local economy.

Taxable EAV on a County-wide basis increased by 2.7% during the year. This increase follows five consecutive years of declining property values, an indication that property values have finally turned the corner and are beginning a return towards the pre-recession peak attained in 2009. It is anticipated that the taxable EAV will post its second consecutive year of increasing values this year, another sign of an improving local economy.

Along those lines, DeKalb County issued a total of 242 permits for construction in unincorporated areas of the County in 2016. Of this total, 15 permits were issued for new home construction (three of which were for farm dwellings), 47 were issued for commercial or industrial construction, and 72 were issued for alterations to existing residences (one of which was for a farm dwelling). An additional 108 permits were issued for non-commercial, non-industrial accessory structures (of these, 36 were issued for farm structures). Of the permits issued for new homes in unincorporated DeKalb County in 2016, there was one each in DeKalb, Genoa, and Mayfield Townships, two each in Mayfield and Sycamore Townships, three in Franklin Township, and five in Kingston Township. The total number of permits reflect approximately \$51,564,923 in construction value and generated \$112,343 in fees compared to 2015 totals of \$15,707,332 in construction value and \$56,957 in fees.

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 2016 with 50 building permits issued for single family homes plus four building permits issued for multi-family buildings with a total of 16 units.

Citizens of DeKalb County
June 9, 2017

The County continues to look for opportunities to enhance and develop employment prospects for its residents and affordable housing stock for its communities.

MAJOR INITIATIVES FOR THE YEAR AND THE FUTURE

Current Year

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

During 2016, the Highway Department completed the Shabbona Road paving project at a cost of \$1,598,445. This project included the resurfacing of 12.3 miles from Route 30 in the Village of Shabbona to South Second Street in the Village of Malta. Paved safety shoulders were included throughout the project.

Plank Road between Illinois Route 23 and Lindgren Road has changed significantly in the past 20 years. It was last paved in 2002 when traffic counts were about 7,000 vehicles per day. In 2016 traffic counts had grown to nearly 12,000 vehicles per day. Two large subdivision entrances, an elementary school built on the east end, and a Casey's General Store and gas station built on the west end, have all contributed to the large increase in traffic. This project included the resurfacing of 0.5 miles of Plank Road with newly installed paved safety shoulders at a cost of \$276,563. Prior to the paving operations, the County Highway Department regraded the ditch and rebuilt the shoulder of the road along half of this section. The ditch was previously holding water throughout much of the year.

Glidden Road between Illinois Route 72 and Cherry Valley Road was last paved in 1994. The pavement recently had significant additional cracking and was experiencing rutting in the wheel paths due to truck traffic. This project included the resurfacing of 2.4 miles of Glidden Road at a total cost of \$384,199. Paved safety shoulders were included throughout the project. The project also included the repaving of a small section of rough road on the south side of Route 72.

Construction work was also performed on three County bridges in 2016. The Coltonville Road Bridge was completed at a cost of \$2,464,701. The bridge was originally built in 1976 at a length of 121 feet and a width of 40 feet. The new structure is considerably longer at a length of 228 feet to accommodate flood events. The new deck width is also wider at 53 feet to better accommodate future extra lanes of traffic, as well as a future bicycle-pedestrian path. In total, the new bridge is 2 1/3 times larger than the old bridge.

The Melms Road Bridge involved the replacement of a 78 foot long structure in Genoa Township that was originally built in 1960. The bridge deck had deteriorated to a point in which no overweight loads were permitted on the bridge. The bridge was opened to traffic prior to the 2016 Thanksgiving holiday at a total cost of \$615,582.

Citizens of DeKalb County
June 9, 2017

In the mid to late 1900's, many bridges were built throughout the nation using timber piles. Piling is driven into the ground and is the structural support for the abutments and piers which hold up the bridge deck. Bridges with timber piles built in the 1960's and 1970's have had deterioration problems in recent years with the wood rotting from the inside out. As a part of the County's biennial bridge inspections, the Howison Road Bridge on the Clinton Township/Squaw Grove Township line was identified with advanced deterioration in three of the timber piles. Subsequently, the bridge was posted at a maximum weight limit of 22 tons. The cost of this project was \$25,570 to repair the three deteriorated piles.

The two Afton Center Cemetery entrances on Perry Road were steep and resulted in vehicles scraping the paved shoulder at the bottom of the entrances. The Highway Department designed different profiles for the entrances and the paved shoulder along Perry Road. Using in-house labor and equipment, the roadway shoulder and entrances were reconstructed in 2016. The final paving was contracted work at a cost of \$27,613.

Stone Quarry Road at the north end of DeKalb County extends from Cherry Valley Road to Belvidere, Illinois. As Stone Quarry Road crosses the I-90 Jane Addams Memorial Tollway, its name changes to Appleton Road. Appleton Road is home to the Chrysler Corporation Assembly Plant among other industrial companies. This project included the resurfacing of 6.0 miles of Stone Quarry Road. 5.6 miles are in Boone County and the remaining 0.4 miles are in DeKalb County. As a good example of intergovernmental cooperation, Boone County agreed to add our small portion of Stone Quarry Road to their paving project. We were able to receive a much better price for the project since it was combined with Boone County's 5.6 miles of paving. The public further benefitted with only one construction project to inconvenience their travels instead of two separate projects. DeKalb County's portion of the total project cost was \$43,401.

In 2016, the County prepared proposals and contracts and oversaw construction activities for nine Township Road Districts for hot-mix asphalt paving projects on sections of road throughout DeKalb County. These projects covered 9.8 miles of road at a cost of \$1,342,335.

Fourteen Townships also joined the County's seal coat contract. The County seal coated 11 miles at a cost of \$133,462 and the Township Road Districts seal coated 38 miles at a cost of \$650,545. The County also uses a liquid rejuvenator as a way to extend the life of its roads. 4.6 miles of roadway received an asphalt pavement liquid rejuvenator at a cost of \$61,425.

Additionally, the 19 Township Road Districts have the County prepare various maintenance contracts on their behalf. These include bituminous patching materials, various aggregates, calcium chloride, centerline and edgeline striping, drainage pipes, sign materials, and crack filling. In 2016, the township road districts spent \$246,075 on these types of projects.

In 2016, the Highway Department oversaw the repaving of the Generation Link Bike Path by providing the preliminary, design, and construction engineering services for this project. This path connects the County cemetery near Sycamore Road and Illinois Route 23 through the County Farm to the DeKalb Nature Trail. This project covered 0.34 miles of trails at a cost of \$30,476.

Citizens of DeKalb County
June 9, 2017

Another example of intergovernmental cooperation with a public/private partnership aspect to was the Highway Department's assistance with the construction of a connection trail for the Peace Road Trail north of Prairie Drive by the DeKalb County Farm Bureau. This project created 715 feet of new trail at a cost of \$16,668. The easement for the project was donated by IDEAL Industries. Funding was provided by ComEd, Live Healthy DeKalb County, and the DeKalb County Community Foundation. The City of Sycamore and the DeKalb County Highway Department provided in-kind contributions of labor and equipment for the construction of the trail. The trail will be under the City of Sycamore's jurisdiction, but the DeKalb County Forest Preserve will maintain the vegetation along the path when they are maintaining their other existing trails in the area. The DeKalb County Highway Department performed the preliminary, design, and construction engineering for this project.

In 2014, the County purchased Evergreen Village using a federal grant. The residents were relocated out of the floodway and the process began to transform the site into a park. For the next year, the County removed the structures and created open space on the property. In 2016, the DeKalb County Forest Preserve District began a project to improve parking and add bicycle and pedestrian paths. The project is scheduled to be completed by the summer of 2017 at a cost of \$316,305 with the DeKalb County Highway Department providing inspection services for the construction operations.

In the past, the County has elected to assume most of its own liability for risk exposure. Self-insurance continued in 2016 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 26 years for which this self-insured philosophy has been in place, have gone from a negative balance to \$6.9 million as of the end of the 2016 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 2016 were once again favorable as the net position for the Medical Insurance Fund increased by \$0.2 million to a balance of \$2.3 million as of the end of the fiscal year. The County continued to offer both a PPO Health Plan as well as a High Deductible Health Plan that was created and first offered to employees effective with the 2013 Plan Year as another cost saving measure.

Citizens of DeKalb County
June 9, 2017

Beginning in June, 2002, the DeKalb County Sheriff approached his Committee with concerns regarding the overcrowding conditions at the County Jail. An Ad Hoc Committee was formed and a consultant was hired in 2003. A decision to place a referendum question of $\frac{1}{2}$ 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 of 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, 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 in 2015 to complete the required design work and address future parking issues by constructing a new parking lot. Construction of the actual Jail Expansion facility began in earnest in 2016 with a total of \$8.2 million being spent. Construction will continue in 2017 with an expected completion date in mid-2018.

A Mental Health Court was established in 2016 with the help of a federal grant. The Mental Health Court is one of the three divisions of the DeKalb County Treatment Courts which also includes the Drug Court and the DUI Court. Mental Health Courts link offenders who would ordinarily be prison-bound to long-term community-based treatment. They rely on mental health assessments, individualized treatment plans, and ongoing judicial monitoring to address both the mental health needs of offenders and public safety concerns of communities.

Additionally, in August, 2016, the DeKalb County Business Incubator opened its doors to businesses and non-profits to help them grow by providing below market costs for office space that includes many other amenities including state of the art conference and meeting space, internet access, furnished offices equipped with fiber optics telecommunications infrastructure, and storage space. Tenants also have access to a host of business seminars led by industry experts and business training through the Small Business Development Center of Elgin Community College, Kishwaukee College, and Northern Illinois University, networking, and business counseling through a business mentoring program. The Mission of the DeKalb County Business Incubator has been 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.

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 2017:

- 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 begin by rebuilding the pavement in 2017. Shoulder and ditch grading along with final paving of the road will occur in the following years.
- Somonauk Road Paving - Somonauk Road between the Town of Cortland and the City of Sycamore was last paved in 2003. This 3-mile project includes resurfacing in 2017 at an expected cost of \$1,052,000. \$457,000 will be paid using construction bond proceeds, \$272,000 will be paid using Illinois Truck Access Route Program funds, and \$323,000 will be paid using Federal Aid Matching 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.
- East County Line Road Bridge - This project is the replacement of a 56 foot long structure on the County line with Kane County. The structure is located north of the Village of Maple Park, halfway between Illinois Route 38 and Illinois Route 64. The bridge was originally built in 1964. The project is estimated to cost approximately \$3 million and will be paid using a combination of federal bridge funds, Kane County funds, and DeKalb County local funds.

As previously mentioned, the multi-year Jail Expansion project will continue throughout all of 2017 with substantial completion expected around January, 2018 and final completion anticipated in mid-2018. The \$36 million project is being financed by interfund loans, landfill fees, and a 2017 bond issue.

Citizens of DeKalb County
June 9, 2017

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, 2016, no decision had been received from the U.S. Department of the Interior on the determination and the project is still pending.

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.

Citizens of DeKalb County
June 9, 2017

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.

To date, the DeKalb County Enterprise Zone has attracted 11 projects - five commercial and commercial mixed use projects, three manufacturing projects, one industrial project, one professional services project, and one contractor project. These projects generated capital investment of \$38 million including \$12 million in new construction, \$14 million in renovations, and nearly \$12 million in building materials. Savings afforded to these projects amounted to more than \$750,000. These projects were located throughout the Enterprise Zone in the municipalities of Cortland, DeKalb, Genoa, Sandwich, and Sycamore. 2017 is expected to add to this already impressive list of development that is directly attributable to the establishment of the DeKalb County Enterprise Zone.

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.

Following several years of planned drawdowns in the General Fund fund balance that was only possible due to prudent financial management in prior years, the DeKalb County Board adopted a balanced General Fund budget for the 2017 Fiscal Year that will not rely on existing reserves to fund any programs. It is anticipated that future years' budgets will be balanced as well and that there will be no further planned drawdowns of fund balance in the near future.

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.

Citizens of DeKalb County
June 9, 2017

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, 2015. 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 30 consecutive years (fiscal years ended 1986-2015). 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.

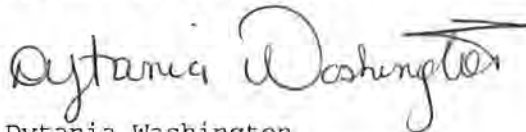
Acknowledgments. The preparation of the Comprehensive Annual Financial Report was made possible by the efficient and dedicated services of the Finance Office staff and the excellent cooperation received from all County departments. We would like to also thank the County Board Chairman, the Chairman of 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

630.566.8400 // www.sikich.com

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, 2016, 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, 2016 and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2017, 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

June 9, 2017



**GENERAL PURPOSE
EXTERNAL FINANCIAL STATEMENTS**

**DEKALB COUNTY GOVERNMENT
DEKALB COUNTY, ILLINOIS**

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2016

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, 2016. 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 \$106.7 million which is a decrease of \$3.2 million from the previous year. This decrease is primarily due to the following four factors: a) a \$0.9 million decrease due to General Fund operating results, b) a \$2.6 million increase due to operating results of nonmajor governmental funds, c) a \$0.5 million decrease due to recording pension expense in accordance with Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, and d) a \$4.3 million decrease due to depreciation expense.

Of significant importance, the property tax base increased by \$46.2 million or 2.7% this year following five consecutive years of declining property values, an indication that property values are finally beginning their recovery towards the pre-recession peak attained in 2009.

B. Business-Type Activities

The only business-type activity that the County has is the 190 skilled bed state-of-the-art Rehab and Nursing Center. Total net position for the Rehab and Nursing Center as of December 31, 2016 was \$9.0 million compared to \$9.3 million as of December 31, 2015. Once again, the effect of GASB Statement No. 68 resulted in a significant impact in the current year resulting in a decrease of \$0.8 million in net position. All other operations at the Rehab and Nursing Center generated a \$0.4 million increase in net position. Fiscal Year 2016 also marks the seventeenth 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. These bonds were paid off early in May, 2016 and are no longer outstanding. On October 14, 2010 DeKalb County issued \$10,030,000 Series 2010A Build America Bonds and \$5,970,000 Series 2010B Recovery Zone Economic Development Bonds, both general obligation alternate revenue source bonds, to provide funds for expanding the Courthouse and to begin the design of a County Jail Expansion. These bonds will be retired on December 15, 2029. When the County visited the bond market in 2010, its credit rating was Aa1.

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

II. Overview of the Financial Statements

A. Government-Wide Financial Statements

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

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

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

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

B. Fund Financial Statements

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

1. Governmental Funds

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

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

The County maintains 46 individual governmental funds. Information is presented separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund and the Jail Expansion Fund which are considered to be a major funds. Data from the other 44 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 19.

D. Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information including information concerning the County's progress in funding its obligations to provide benefits to its employees. Required supplementary information can be found on pages 57-64 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 65-205 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, 2016.

GOVERNMENT-WIDE STATEMENTS

A. Net Position

The following table reflects the condensed Statement of Net Position:

Table 1
Statement of Net Position
December 31, 2016

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2016	2015	2016	2015	2016	2015
<u>Assets:</u>						
Current and Other	80,492,001	84,976,814	7,842,037	7,783,424	88,334,038	92,760,238
Capital Assets	82,476,894	79,992,611	5,221,390	5,523,545	87,698,284	85,516,156
Total Assets	162,968,895	164,969,425	13,063,427	13,306,969	176,032,322	178,276,394
<u>Deferred Outflows of Resources</u>						
Pension Items - IMRF/SLEP	6,561,810	8,839,929	1,777,386	2,634,115	8,339,196	11,474,044
Total Assets & Deferred Outflows of Resources	169,530,705	173,809,354	14,840,813	15,941,084	184,371,518	189,750,438
<u>Liabilities:</u>						
Long-Term Liabilities	31,458,091	34,571,807	4,232,275	4,622,525	35,690,366	39,194,332
Other Liabilities	8,972,392	7,438,162	1,220,622	1,896,688	10,193,014	9,334,850
Total Liabilities	40,430,483	42,009,969	5,452,897	6,519,213	45,883,380	48,529,182
<u>Deferred Inflows of Resources</u>						
Pension Items - IMRF/SLEP	1,174,168	387,913	434,573	80,545	1,608,741	468,458
Deferred Property Taxes	21,259,000	21,530,000	-	-	21,259,000	21,530,000
Total Deferred Inflows of Resources	22,433,168	21,917,913	434,573	80,545	22,867,741	21,998,458
Total Liabilities & Deferred Inflows of Resources	62,863,651	63,927,882	5,887,470	6,599,758	68,751,121	70,527,640
<u>Net Position:</u>						
Net Investment in Capital Assets	69,686,894	66,351,925	5,221,390	4,816,487	74,908,284	71,168,412
Restricted	31,039,011	30,086,036	-	245,293	31,039,011	30,331,329
Unrestricted	5,941,149	13,443,511	3,731,953	4,279,546	9,673,102	17,723,057
Total Net Position	106,667,054	109,881,472	8,953,343	9,341,326	115,620,397	119,222,798

The County's combined net position decreased by 3% or \$3.6 million - from \$119.2 million to \$115.6 million during 2016. This change is the result of \$3.2 million and \$0.4 million decreases in the net position of governmental activities and business-type activities, respectively.

The total decrease of \$3.6 million can be summarized in three categories. Non-cash pension expenses recorded in accordance with GASB Statement No. 68 resulted in a total \$1.3 million decrease to net position. Non-cash depreciation expense for 2016 was \$4.9 million resulting in a corresponding decrease to net position. All other operating results and activity during 2016 generated a \$2.6 million increase to net position.

Under previous financial reporting standards in place prior to the implementation of GASB Statement No. 68, the County was only required to report its pension obligations 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, 2016 and 2015

	Governmental Activities		Business-Type Activities		Total Primary Government	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues						
Program Revenues:						
Charges for Services	11,728,434	11,432,354	15,071,481	14,131,960	26,799,915	25,564,314
Operating Grants and Contributions	4,913,571	4,656,204	-	-	4,913,571	4,656,204
Capital Grants and Contributions	805,451	2,024,040	-	161,629	805,451	2,185,669
General Revenues:						
Property Taxes	21,707,494	21,342,950	-	-	21,707,494	21,342,950
Other Taxes	4,934,580	5,275,530	-	-	4,934,580	5,275,530
Other	4,265,940	4,107,455	27,246	37,683	4,293,186	4,145,138
Total Revenues	<u>48,355,470</u>	<u>48,838,533</u>	<u>15,098,727</u>	<u>14,331,272</u>	<u>63,454,197</u>	<u>63,169,805</u>
Expenses						
General Government	9,998,389	12,137,292	-	-	9,998,389	12,137,292
Public Safety	26,322,680	22,649,060	-	-	26,322,680	22,649,060
Highways and Streets	6,799,036	5,956,242	-	-	6,799,036	5,956,242
Health and Welfare	8,214,543	7,749,176	15,132,768	14,229,963	23,347,311	21,979,139
Interest on Long-Term Debt	589,182	619,871	-	-	589,182	619,871
Total Expenses	<u>51,923,830</u>	<u>49,111,641</u>	<u>15,132,768</u>	<u>14,229,963</u>	<u>67,056,598</u>	<u>63,341,604</u>
Transfers	353,942	107,624	(353,942)	(107,624)	-	-
Change in Net Position	<u>(3,214,418)</u>	<u>(165,484)</u>	<u>(387,983)</u>	<u>(6,315)</u>	<u>(3,602,401)</u>	<u>(171,799)</u>
Net Position, January 1st	109,881,472	120,736,769	9,341,326	11,091,439	119,222,798	131,828,208
Change in Accounting Principle	-	(10,689,813)	-	(1,743,798)	-	(12,433,611)
Net Position, January 1st Restated	<u>109,881,472</u>	<u>110,046,956</u>	<u>9,341,326</u>	<u>9,347,641</u>	<u>119,222,798</u>	<u>119,394,597</u>
					-	-
Net Position, December 31st	106,667,054	109,881,472	8,953,343	9,341,326	115,620,397	119,222,798

The previous table summarizes the revenues and expenses of the County's activities and the change in net position for the past two fiscal years.

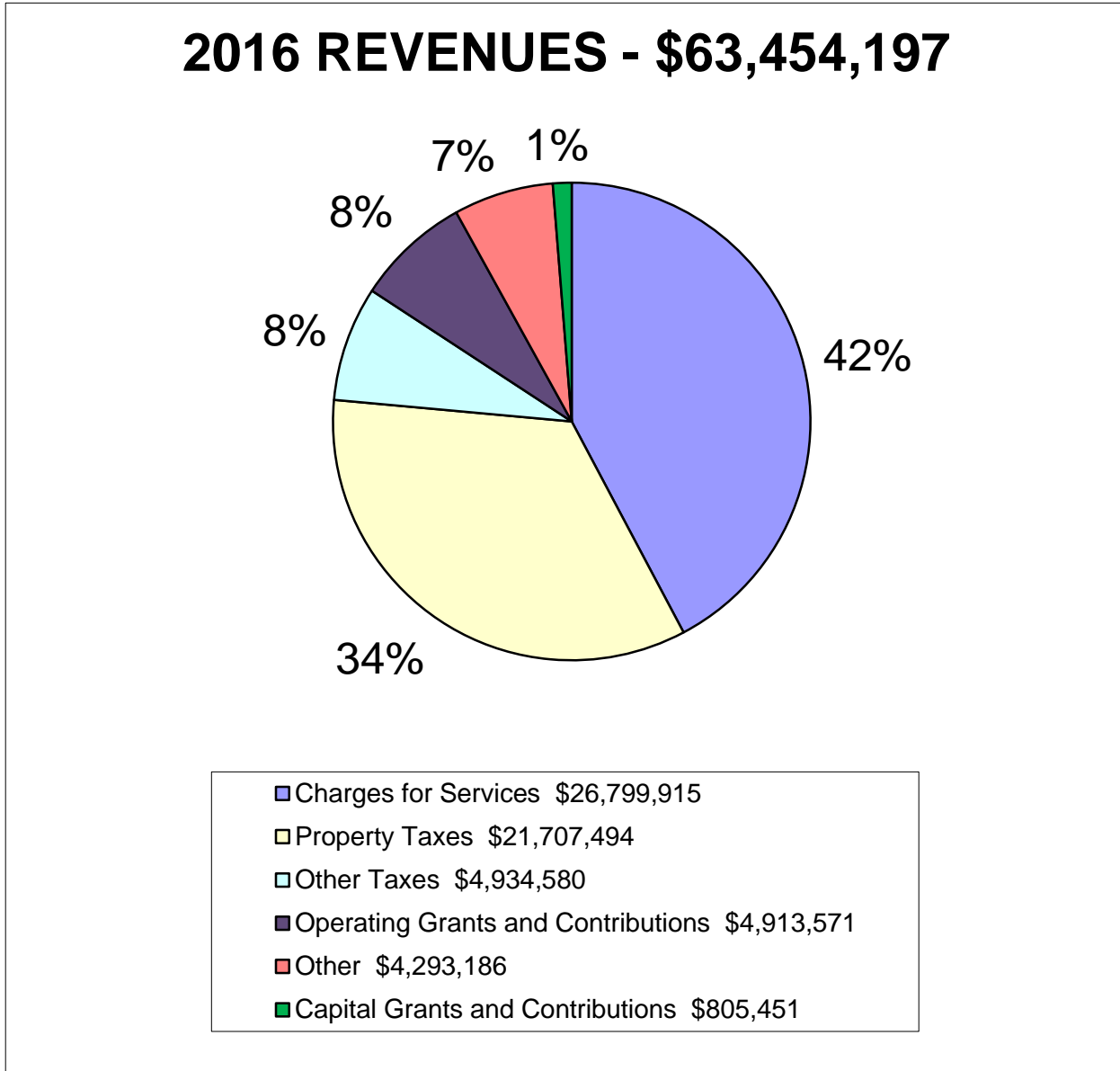
Total revenues increased by a modest \$0.3 million while total expenses increased by \$3.7 million comprised of increases of \$3.7 million for Public Safety, \$1.4 million for Health and Welfare, and \$0.8 million for Highways and Streets, being partially offset by a \$2.2 million decrease in General Government expenses and interest on long-term debt.

The change in net position for governmental activities for 2016 was a decrease of \$3.2 million while the change in net position for business-type activities for 2016 was a decrease of \$0.4 million.

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

2. Total County Revenues

The following chart summarizes total DeKalb County revenues for 2016:



For the fiscal year ended December 31, 2016, revenues totaled \$63.5 million. This is an increase of \$0.3 million from 2015.

Capital grants and contributions experienced a decrease of \$1.4 million, the majority of which was due to the completion of a major multi-year grant project initiated in 2013 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 substantially offset the decrease in capital grants and contributions. The increase in charges for services was due almost entirely to an increase in private pay revenue at the Nursing Home but that didn't supplant Medicare and Medicaid revenue, as those remained fairly flat compared to last year, but rather it supplemented those revenue sources.

Operating grants and contributions increased by \$0.3 million due to a combination of smaller grants received such as the Juvenile Justice Council grant and the Adult Redeploy Illinois grant.

Property tax collections increased \$0.4 million in 2016. 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.

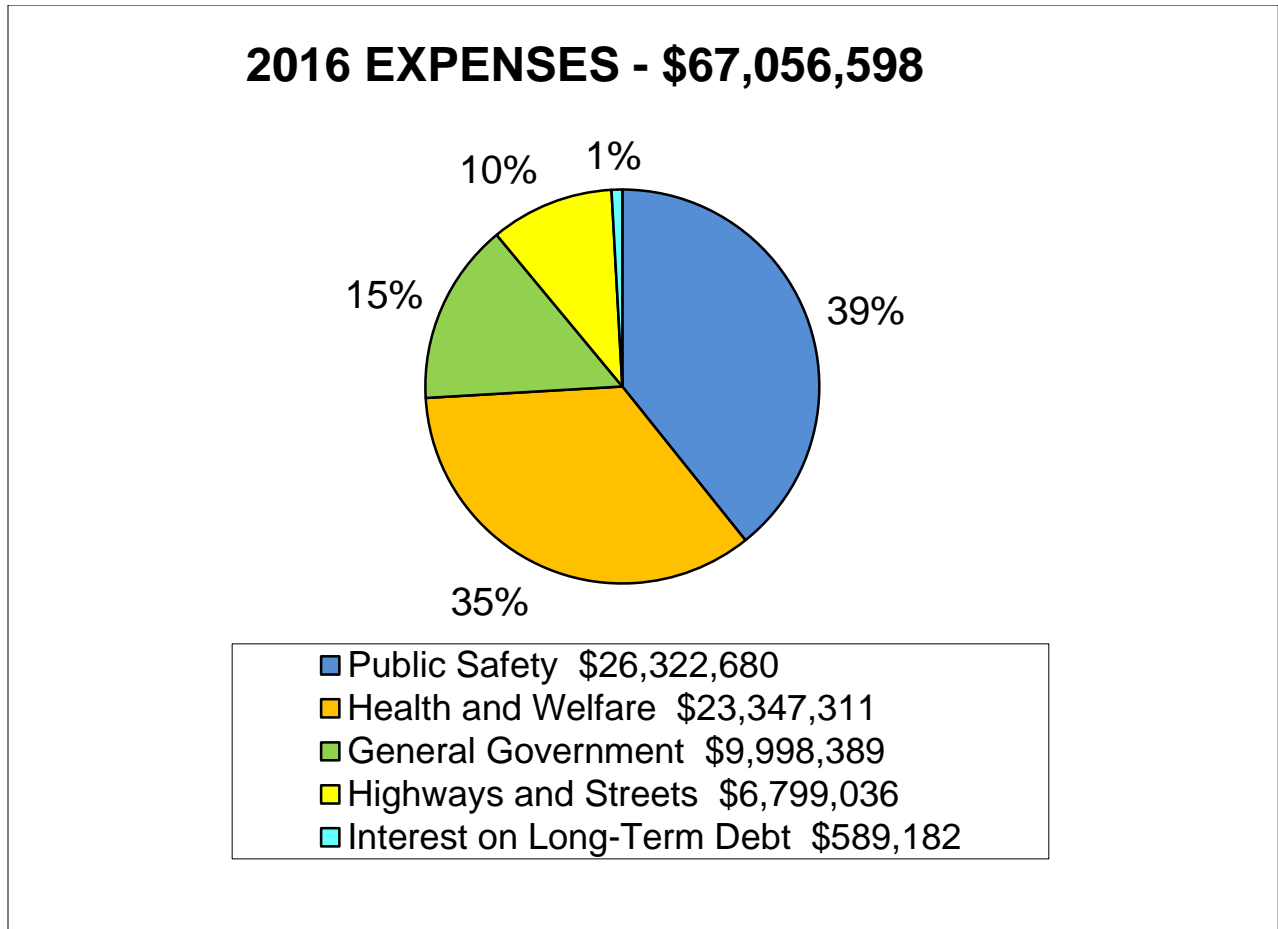
The major type of sales tax is the retailer's occupation tax (ROT). This sales tax is collected by the State of Illinois. A portion of the ROT is shared by the State with the County based on the point of sale. The rate of sales tax that the County receives if the business is located outside of an incorporated 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 2016 totaled \$4.0 million which was a \$0.4 million decrease from 2015 and more than accounts for the \$0.3 million decrease in the other taxes revenue category.

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 2016 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 decreased by approximately \$0.1 million from 2015 to 2016. 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 2016:



DeKalb County's expenses totaled \$67.1 million in 2016 increasing by \$3.7 million or 5.9% from 2015. Public Safety expenses are now the largest expense group for the County at 39% of total expenses as they surpassed Health and Welfare expenses in 2014. Public Safety expenses relate to the operations of the Sheriff's Department, which includes Patrol, Communications, Corrections, and Court Security, as well as the Emergency Services & Disaster Agency, and the expenses related to the court system, which includes the Circuit Clerk, Judiciary, Court Services, State's Attorney, and Public Defender offices.

Public Safety expenses increased by \$3.7 million or 16.2% from 2015 to 2016. In addition to annual increases in salaries and health insurance costs, the recognition of a larger pension expense in 2016 due to GASB Statement No. 68 factors into the increase as does a combination of several other items such as the implementation of a Mental Health Court, the establishment of a Sober Living Home, hiring of additional staff in the Corrections Division to ramp up for the expected opening of the Jail Expansion, and an increase in detention space costs for housing juveniles. Additionally, un-capitalized soft costs related to the Jail Expansion Project totaling \$3.3 million were charged to the Public Safety expenses in 2016.

General Government expenses decreased by \$2.1 million or 17.6% from 2015 primarily due to two factors. There was a \$0.8 million decrease in the value of work performed on a major multi-year 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 prior to 2016. Additionally, there was a \$1.1 million decrease because upfront Jail Expansion Project planning costs and other soft costs were charged to General Government expenses prior to 2016. Beginning in 2016, those cost were transferred to the Public Safety function since the project was approved and under construction. GASB Statement No. 68 related pension expenses charged to General Government also increased in 2016 compared to 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 2016 increased by \$1.4 million comprised of a \$0.5 million (6.0%) increase in Governmental Activities and a \$0.9 million (6.3%) 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 \$0.3 million in additional services provided by the Community Mental Health Board, the Community Action Department, and the Veteran's Assistance Commission combined. As the State of Illinois has cut back on social services funding, there is a greater demand for those services to be provided at the local level. GASB Statement No. 68 related pension expenses charged to the Health and Welfare function also increased in 2016 by \$0.4 million for Governmental Activities and by \$0.8 million for Business-Type Activities.

Highways and Streets expenses increased by \$0.8 million or 14.1% in 2016 due to several factors. More of the road repair and resurfacing projects undertaken in 2016 were of the maintenance variety that did not result in capitalization of costs. Additionally, depreciation expense was \$0.2 million higher in 2016 than in 2015. Pension expenses were also higher by \$0.2 million in 2016 due to GASB Statement No. 68 requirements. These factors, coupled with normal inflationary increases for salaries, health insurance, and other operating costs, resulted in the total \$0.8 million increase in Highways and Streets expenses in 2016.

IV. Financial Analysis of the County's Funds

As of December 31, 2016 the governmental funds had a combined fund balance total of \$41.9 million including a \$7.0 million General Fund portion classified as unassigned. There is also \$12.9 million that is assigned for Capital Projects, however, that should be offset by the \$7.2 million deficit fund balance for the Jail Expansion Fund due to the internal loan program undertaken in 2016 prior to bonds being issued in 2017 which will repay the interfund loans. Total governmental funds unrestricted fund balances as of December 31, 2016 amount to \$12.7 million net of interfund loans. After adjusting for the \$7.0 million in interfund loan balances, this reflects a decrease of only \$0.3 million from the prior year even after the planned drawdown of the General Fund fund balance.

The unassigned General Fund fund balance of \$7,024,461 is 26.1% of the total 2016 General Fund expenditures of \$26.9 million or 95 days of operating funds. The General Fund fund balance decrease of \$874,932 was primarily due to the planned reduction of \$400,000 per the original FY 2016 budget coupled with the decline in sales tax revenue experienced in 2016 as jet fuel prices declined significantly.

Nonmajor governmental funds have combined fund balances of \$41.8 million which is either non-spendable for prepaid items (\$0.1 million), restricted for various purposes (\$28.8 million), or assigned for capital purposes (\$12.9 million).

The County's proprietary funds had combined net positions of \$18.2 million as of December 31, 2016 which is \$0.1 million or 0.5% higher than the 2015 year-end balances. Of this amount \$5.2 million is the net investment in capital assets, \$2.3 million is restricted for tort and liability purposes, and \$10.7 million is unrestricted. The unrestricted portion decreased by \$0.2 million or 1.8% from the 2015 year-end balance.

The County Treasurer is an elected official charged with the responsibility and authority to handle the investments for the County. The Treasurer's investment policy aims to minimize credit and market risks while maintaining a competitive yield on the County's portfolio. All of the County's deposits were covered by either FDIC insurance or collateral at December 31, 2016.

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 \$266,872 on all funds for the year ended December 31, 2016 compared with \$157,195 in the year ended December 31, 2015. This reflects an increase of \$109,677 or 69.8%. This increase in interest income is the result of a generally higher interest rate environment for investments in 2016.

V. General Fund Budgetary Highlights

The following table summarizes the County's General Fund budget for 2016 including the original budget, the final budget, and actual results:

Table 3
General Fund Budgetary Highlights
January 1, 2016 through December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	19,238,000	19,238,000	18,058,969
Licenses & Permits	115,000	115,000	196,349
Intergovernmental	3,263,900	3,263,900	3,172,638
Charges for Services	4,495,400	4,495,400	4,257,127
Fines and Forfeits	813,500	813,500	562,362
Investment Income	37,500	37,500	53,117
Miscellaneous	248,000	248,000	323,284
Total Revenues	28,211,300	28,211,300	26,623,846
EXPENDITURES AND TRANSFERS			
General Government	6,848,300	6,880,300	6,276,426
Public Safety	21,223,800	21,267,800	20,469,391
Health and Welfare	173,000	173,000	156,418
Transfers Out	1,014,000	1,014,000	1,012,000
Transfers In	(647,800)	(647,800)	(415,457)
Total Expenditures and Transfers	28,611,300	28,687,300	27,498,778
Net Change in Fund Balance	(400,000)	(476,000)	(874,932)

As can be seen above, General Fund revenues in 2016 were \$1.6 million or 5.6% less than the budgeted amount. The major contributing factor to this is the taxes category that fell \$1.2 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 2016 were \$1.2 million or 4.1% less than the final budgeted amounts as all departments except for one 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, 2016:

**Table 4
Capital Assets
December 31, 2016**

Capital Asset Classification	Governmental Activities		Business-Type Activities		Total Primary Activities	
	2016	2015	2016	2015	2016	2015
Land and Land Right of Way	8,018,878	8,013,678	-	-	8,018,878	8,013,678
Buildings	43,421,996	43,319,903	12,256,142	12,182,399	55,678,138	55,502,302
Land Improvements	14,976,715	14,976,715	1,126,650	1,049,853	16,103,365	16,026,568
Vehicles	4,780,067	4,493,071		-	4,780,067	4,493,071
Furniture and Fixtures	-	-	854,446	857,699	854,446	857,699
Equipment	5,054,645	4,883,197	986,046	962,698	6,040,691	5,845,895
Infrastructure	56,606,455	55,228,118	-	-	56,606,455	55,228,118
Intangibles	179,773	179,773	-	-	179,773	179,773
Construction in Progress	<u>5,748,568</u>	<u>1,543,071</u>	<u>120,655</u>	<u>27,345</u>	<u>5,869,223</u>	<u>1,570,416</u>
Subtotal	<u>138,787,097</u>	<u>132,637,526</u>	<u>15,343,939</u>	<u>15,079,994</u>	<u>154,131,036</u>	<u>147,717,520</u>
Less:						
Accumulated Depreciation	<u>(56,310,203)</u>	<u>(52,644,915)</u>	<u>(10,122,549)</u>	<u>(9,556,449)</u>	<u>(66,432,752)</u>	<u>(62,201,364)</u>
Total Net Assets	<u>82,476,894</u>	<u>79,992,611</u>	<u>5,221,390</u>	<u>5,523,545</u>	<u>87,698,284</u>	<u>85,516,156</u>

At year-end, the County's net investment in capital assets for both its governmental and business-type activities was \$87.7 million dollars (net of accumulated depreciation). This represents an increase of \$2.2 million or 2.6% from the December 31, 2015 amount of \$85.5 million. The business-type activities net capital assets decreased by \$0.3 million which was equivalent to 50% of the depreciation costs for the 2016 fiscal year. The \$2.5 million increase in governmental activities net capital assets is the result of investments in new capital assets such as roads, bridges, equipment, and most notably in 2016 the County Jail Expansion, outpacing the amount of depreciation costs for governmental activities type capital assets.

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

VII. Long-Term Debt

The following table summarizes the County's long-term debt as of December 31, 2016:

Table 5
Long-Term Debt
December 31, 2016

	Governmental Activities		Business-Type Activities		Totals	
	2016	2015	2016	2015	2016	2015
<u>Outstanding Long-Term Debt</u>						
Compensated Absences	2,198,104	2,096,420	457,385	438,316	2,655,489	2,534,736
2005 Lease Revenue Bonds	-	231,250	-	693,750	-	925,000
2010A Build America Bonds General Obligation Series	6,820,000	7,435,000	-	-	6,820,000	7,435,000
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	-	13,309	-	17,745
Net Pension Liability	17,071,313	19,682,521	3,866,367	4,271,871	20,937,680	23,954,392
Other Postemployment Benefits	273,484	208,072	-	-	273,484	208,072
TOTAL	32,332,901	35,627,699	4,323,752	5,417,246	36,656,653	41,044,945

As of December 31, 2016, the County had a total of \$36.7 million in outstanding long-term debt. Compensated absences increased slightly by \$120,753 as of the end of 2016. Other postemployment benefits increased by \$65,412 as the County is not prefunding any of the implicit rate subsidies for retiree health insurance. Total bonded indebtedness decreased by \$1.6 million as the scheduled principal payment was made on the 2010A Build America Bonds General Obligation Series (\$615,000), and the 2005 Lease Revenue Bonds issue was paid off in its entirety with a \$942,745 payment including the bond premium amortization portion. 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 GASB Statement No. 68. Net pension liability decreased by \$3.0 million as a result of positive differences between expected and actual experience coupled with better investment performance.

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 \$50,064,839, however, alternate revenue bonds are excluded from this limitation. Accordingly, as of December 31, 2016, DeKalb County's net general obligation bonded debt that is subject to the debt limit was \$0 because alternate revenue source bonds generally do not count against the legal debt limit.

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

VIII. Economic Factors and Next Year's Budget Issues

The taxable assessed valuation for the County increased by \$46.2 million dollars or 2.7% from the previous year for a new net total of \$1,741,385,699. This increase follows five consecutive years of declining property values, an indication that property values are finally beginning what appears to be a slow recovery towards the pre-recession peak attained in 2009. There is some concern that the commercial and industrial value only makes up about 21.3% of the property tax base which puts a lot of burden on residential property taxpayers who make up about 62.3% of the tax base. The remaining 16.4% of the tax base is comprised of farm land, wind towers, and railroads.

With the prolonged recovery from the recession and the slow pace in the construction industry, development revenue will be limited and future property tax increases will need to be carefully considered. In early 1999, the voters approved a referendum which would limit any future property tax increases to (a) the cost of living or 5%, whichever is less, plus (b) the amount generated by new construction for the previous year. This limitation became effective January 1, 2000 and it first affected the FY 2001 budget which was approved by the County Board in November, 2000. This limiting referendum continues to present significant challenges to the County Board to provide for services as the demand and need for services exceeds the annual allowable increment in property taxes. The County continues to fully comply with the Property Tax Extension Limitation Law (P-TELL) that was approved by the voters in April, 1999. As such, the CPI for the 2017 budget as it applies to P-TELL is a modest 0.7%.

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

In 2017, DCEDC's goals include business attraction and development, business climate enhancement, business retention and expansion, innovation and entrepreneurship, marketing, industrial growth and workforce development, and strengthening the public/private economic development partnership.

This partnership has been successful over the years as the County recognizes that economic growth can be contagious and that regional efforts are important, as many issues simply cannot be constrained by municipal boundaries, and that various communities can, and do, benefit from growth in a nearby community. Along those lines, as part of the efforts to attract new business and industry to the County, DCEDC worked closely with the County and six municipalities to submit an enterprise zone application to the State of Illinois in 2014 with the goal of diversifying the County's tax base by attracting more industry and commercial interests to the County.

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

The six municipalities that partnered with the County and DCEDC on this initiative were the Town of Cortland, the City of DeKalb, the City of Genoa, the City of Sandwich, the City of Sycamore, and the Village of Waterman. The results of the competitive application process were announced in 2015 and, on December 17, 2015, the Illinois Department of Commerce & Economic Opportunity, certified the DeKalb County Enterprise Zone. This designation is anticipated to be a very powerful economic development tool in attracting commercial and industrial development projects to DeKalb County in 2017 and for many years to come.

As of this writing, the 2017 financial year is well underway. After several post-recession years of planned and sustainable drawdowns of the General Fund budget due to prudent financial planning in the past, a balanced budget was passed by the County Board for 2017. The next budget to be developed will be the 2018 budget. It will be discussed in the early fall of 2017 for the fiscal year beginning January 1, 2018. The problems that were faced with the 2017 budget are anticipated to be at the forefront of the 2018 budget as well. Health insurance costs and pension costs for all employees will continue to be major budget concerns, as will the increasing burden of public safety expenditures.

There was a 6% premium increase in health insurance rates effective January, 2016, and a 5.0% increase effective for 2017. Additionally, for 2017, the County made dental insurance a separate election for employees thus giving them more control over which insurance coverages were best for them. This also allowed the County to reduce the employee-only health insurance premium cost that will be reflected on year-end tax forms.

During 2016, the County Jail Expansion project began in earnest as site improvements, excavation work, foundations, and the shell of the building were completed. In 2017, the vast majority of expenses will be incurred and a \$31 million bond issue is planned to finance the remainder of the project and repay the internal loans that funded the start of construction. The target final completion date is mid-2018. Landfill community host benefit fees will be used to retire the debt and pay for the 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, 2016

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Forest Preserve District
ASSETS				
Cash and investments	\$ 55,011,673	\$ 5,133,182	\$ 60,144,855	\$ 7,231,075
Receivables, net of allowance, where applicable				
Property taxes	21,259,000	-	21,259,000	1,485,000
Accounts	710,748	2,579,675	3,290,423	28,185
Accrued interest	25,942	-	25,942	11,112
Other	193,993	-	193,993	-
Prepaid items	477,816	142,543	620,359	69,858
Inventory	-	14,200	14,200	-
Internal balances	27,563	(27,563)	-	-
Due from other governments	2,785,266	-	2,785,266	-
Net pension asset	-	-	-	437,209
Net other postemployment benefit asset	-	-	-	3,158
Capital assets				
Not depreciated	13,767,446	120,655	13,888,101	5,007,679
Depreciated (net of accumulated depreciation)	68,709,448	5,100,735	73,810,183	694,757
Total assets	162,968,895	13,063,427	176,032,322	14,968,033
DEFERRED OUTFLOWS OF RESOURCES				
Pension items - IMRF/SLEP	6,561,810	1,777,386	8,339,196	186,728
Total deferred outflows of resources	6,561,810	1,777,386	8,339,196	186,728
Total assets and deferred outflows of resources	169,530,705	14,840,813	184,371,518	15,154,761
LIABILITIES				
Accounts payable	3,567,775	547,557	4,115,332	51,197
Retainage payable	727,390	-	727,390	-
Accrued payroll	1,105,995	139,698	1,245,693	7,089
Accrued interest payable	24,113	-	24,113	-
Claims payable	1,392,296	441,890	1,834,186	-
Due to others	546,998	-	546,998	3,221
Unearned revenue	733,015	-	733,015	-
Noncurrent liabilities				
Due within one year	874,810	91,477	966,287	50,600
Due in more than one year	31,458,091	4,232,275	35,690,366	427,409
Total liabilities	40,430,483	5,452,897	45,883,380	539,516
DEFERRED INFLOWS OF RESOURCES				
Pension items - IMRF/SLEP	1,174,168	434,573	1,608,741	73,067
Deferred property taxes	21,259,000	-	21,259,000	1,485,000
Total deferred inflows of resources	22,433,168	434,573	22,867,741	1,558,067
Total liabilities and deferred inflows of resources	62,863,651	5,887,470	68,751,121	2,097,583

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)

December 31, 2016

	Primary Government			Component
	Governmental	Business-Type	Total	Unit
	Activities	Activities		Forest Preserve
				District
NET POSITION				
Net investment in capital assets	\$ 69,686,894	\$ 5,221,390	\$ 74,908,284	\$ 5,247,036
Restricted for				
Debt service	1,430,207	-	1,430,207	-
Retirement	498,848	-	498,848	-
Public buildings	5,461,840	-	5,461,840	-
Micrographics	79,463	-	79,463	-
Tax sale automation	201,646	-	201,646	-
History room	42,347	-	42,347	-
Fiber optic network	1,007,681	-	1,007,681	-
Evergreen Village	3,848	-	3,848	-
Judiciary activities	1,746,863	-	1,746,863	-
Police activities	589,162	-	589,162	-
Highways and streets	11,536,406	-	11,536,406	-
Health and welfare	6,142,859	-	6,142,859	-
Tort and liability	2,297,841	-	2,297,841	-
Culture and recreation	-	-	-	1,661,734
Unrestricted	5,941,149	3,731,953	9,673,102	6,148,408
TOTAL NET POSITION	\$ 106,667,054	\$ 8,953,343	\$ 115,620,397	\$ 13,057,178

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2016

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities				
General government	\$ 9,998,389	\$ 2,499,673	\$ 72,966	\$ 24,451
Public safety	26,322,680	5,177,338	978,964	41,618
Highways and streets	6,799,036	680,343	1,596,764	70,784
Health and welfare	8,214,543	3,371,080	2,042,245	668,598
Interest	589,182	-	222,632	-
Total governmental activities	51,923,830	11,728,434	4,913,571	805,451
Business-Type Activities				
Nursing home	15,132,768	15,071,481	-	-
Total business-type activities	15,132,768	15,071,481	-	-
TOTAL PRIMARY GOVERNMENT	\$ 67,056,598	\$ 26,799,915	\$ 4,913,571	\$ 805,451
COMPONENT UNIT				
Forest Preserve District	\$ 1,190,129	\$ 104,000	\$ -	\$ -

	Net (Expense) Revenue and Change in Net Position			Component
	Primary Government			Unit
	Governmental Activities	Business-Type Activities	Total	Forest Preserve District
	\$ (7,401,299)	\$ -	\$ (7,401,299)	\$ -
	(20,124,760)	-	(20,124,760)	-
	(4,451,145)	-	(4,451,145)	-
	(2,132,620)	-	(2,132,620)	-
	(366,550)	-	(366,550)	-
	(34,476,374)	-	(34,476,374)	-
	-	(61,287)	(61,287)	-
	-	(61,287)	(61,287)	-
	(34,476,374)	(61,287)	(34,537,661)	-
	-	-	-	(1,086,129)
General Revenues				
Taxes				
Property	21,707,494	-	21,707,494	1,482,427
Replacement	577,048	-	577,048	15,670
Sales and use	4,357,368	-	4,357,368	-
Other	164	-	164	-
Intergovernmental	3,370,661	-	3,370,661	16,266
Investment income	246,381	20,491	266,872	31,807
Miscellaneous	512,946	6,755	519,701	166,543
Gain on sale of capital assets	135,952	-	135,952	-
Transfers	353,942	(353,942)	-	-
Total	31,261,956	(326,696)	30,935,260	1,712,713
CHANGE IN NET POSITION	(3,214,418)	(387,983)	(3,602,401)	626,584
NET POSITION, JANUARY 1, 2016	109,881,472	9,341,326	119,222,798	12,430,594
NET POSITION, DECEMBER 31, 2016	\$ 106,667,054	\$ 8,953,343	\$ 115,620,397	\$ 13,057,178

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2016

	General	Jail Expansion	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	\$ 4,371,181	\$ 1,149,726	\$ 38,294,100	\$ 43,815,007
Receivables				
Property taxes	13,389,000	-	7,270,000	20,659,000
Accounts	207,853	-	492,227	700,080
Accrued interest	4,376	-	8,790	13,166
Other	176,553	-	17,440	193,993
Prepaid items	311,087	-	142,783	453,870
Due from other funds	2,056,420	-	5,548,667	7,605,087
Due from other governments	1,714,128	-	1,071,138	2,785,266
TOTAL ASSETS	\$ 22,230,598	\$ 1,149,726	\$ 52,845,145	\$ 76,225,469
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 399,354	\$ 641,148	\$ 2,426,352	\$ 3,466,854
Retainage payable	-	727,390	-	727,390
Accrued payroll	1,005,107	-	100,888	1,105,995
Due to others	88,589	-	458,409	546,998
Due to other funds	-	7,000,000	582,270	7,582,270
Unearned revenue	13,000	-	182,877	195,877
Total liabilities	1,506,050	8,368,538	3,750,796	13,625,384
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	13,389,000	-	7,270,000	20,659,000
Total deferred inflows of resources	13,389,000	-	7,270,000	20,659,000
Total liabilities and deferred inflows of resources	14,895,050	8,368,538	11,020,796	34,284,384

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

December 31, 2016

	<u>General</u>	<u>Jail Expansion</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
FUND BALANCES				
Nonspendable - prepaid items	\$ 311,087	\$ -	\$ 142,783	\$ 453,870
Restricted for debt service	-	-	1,430,207	1,430,207
Restricted for retirement	-	-	498,848	498,848
Restricted for public buildings	-	-	5,461,840	5,461,840
Restricted for micrographics	-	-	79,463	79,463
Restricted for tax sale automation	-	-	201,646	201,646
Restricted for history room	-	-	42,347	42,347
Restricted for fiber optic network	-	-	1,007,681	1,007,681
Restricted for Evergreen Village	-	-	3,848	3,848
Restricted for judiciary activities	-	-	1,746,863	1,746,863
Restricted for police activities	-	-	589,162	589,162
Restricted for highways and streets	-	-	11,536,406	11,536,406
Restricted for health and welfare	-	-	6,142,859	6,142,859
Unrestricted				
Assigned for capital purposes	-	-	12,892,677	12,892,677
Assigned for bike paths	-	-	55,000	55,000
Unassigned				
General fund	7,024,461	-	-	7,024,461
Special revenue funds (deficit)	-	-	(7,281)	(7,281)
Capital projects funds (deficit)	-	(7,218,812)	-	(7,218,812)
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances (deficit)	7,335,548	(7,218,812)	41,824,349	41,941,085
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 22,230,598	\$ 1,149,726	\$ 52,845,145	\$ 76,225,469

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, 2016

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 41,941,085
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	82,476,894
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	5,387,642
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	(12,790,000)
Interest payable	(24,113)
Compensated absences	(2,198,104)
Net pension liability	(17,071,313)
Net other postemployment benefit obligation	(273,484)
The net position of the internal service funds are included in the governmental activities in the statement of net position	<u>9,218,447</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ 106,667,054</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, 2016

	General	Jail Expansion	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 18,058,969	\$ -	\$ 7,989,523	\$ 26,048,492
Licenses and permits	196,349	-	601,569	797,918
Intergovernmental	3,172,638	-	6,521,612	9,694,250
Charges for services	4,257,127	-	5,352,128	9,609,255
Fines and forfeits	562,362	-	180,439	742,801
Investment income	53,117	1,683	191,581	246,381
Miscellaneous	323,284	-	163,555	486,839
Total revenues	26,623,846	1,683	21,000,407	47,625,936
EXPENDITURES				
Current				
General government	6,276,426	-	2,182,212	8,458,638
Public safety	20,469,391	634,543	1,968,191	23,072,125
Highways and streets	-	-	5,678,477	5,678,477
Health and welfare	156,418	-	7,362,866	7,519,284
Debt service				
Principal	-	-	846,250	846,250
Interest and fiscal charges	-	-	595,084	595,084
Capital outlay	-	7,529,090	819,900	8,348,990
Total expenditures	26,902,235	8,163,633	19,452,980	54,518,848
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(278,389)	(8,161,950)	1,547,427	(6,892,912)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	135,952	135,952
Transfers in	415,457	-	2,637,534	3,052,991
Transfers (out)	(1,012,000)	-	(1,690,034)	(2,702,034)
Total other financing sources (uses)	(596,543)	-	1,083,452	486,909
NET CHANGE IN FUND BALANCES	(874,932)	(8,161,950)	2,630,879	(6,406,003)
FUND BALANCES, JANUARY 1, 2016	8,210,480	943,138	39,193,470	48,347,088
FUND BALANCES (DEFICIT), DECEMBER 31, 2016	\$ 7,335,548	\$ (7,218,812)	\$ 41,824,349	\$ 41,941,085

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, 2016

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (6,406,003)
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	7,209,363
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 funds but as a reduction of principal outstanding in the statement of activities	852,152
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	(453,165)
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	(4,272,845)
Loss on disposal of capital assets	(452,235)
Change in compensated absences	(101,684)
Change in net other postemployment benefit obligation	(65,412)
The change in net position of certain activities of internal service funds is reported with governmental activities	<u>475,411</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u><u>\$ (3,214,418)</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS**

December 31, 2016

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT ASSETS		
Cash and investments	\$ 5,133,182	\$ 11,196,666
Receivables		
Property taxes	-	600,000
Accounts	2,579,675	10,668
Accrued interest	-	12,776
Prepaid expenses	142,543	23,946
Due from other funds	-	4,746
Inventory	14,200	-
	<hr/>	<hr/>
Total current assets	7,869,600	11,848,802
CAPITAL ASSETS		
Not depreciated	120,655	-
Depreciated, net of accumulated depreciation	5,100,735	-
	<hr/>	<hr/>
Total capital assets	5,221,390	-
	<hr/>	<hr/>
Total assets	13,090,990	11,848,802
DEFERRED OUTFLOWS OF RESOURCES		
Pension items - IMRF	1,777,386	-
	<hr/>	<hr/>
Total deferred outflows of resources	1,777,386	-
	<hr/>	<hr/>
Total assets and deferred outflows of resources	14,868,376	11,848,802

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF NET POSITION (Continued)
 PROPRIETARY FUNDS

December 31, 2016

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CURRENT LIABILITIES		
Accounts payable	\$ 547,557	\$ 77,293
Accrued payroll	139,698	-
Claims payable	441,890	1,392,296
Flexible benefit payable	-	23,628
Due to other funds	27,563	-
Unearned revenue	-	537,138
Compensated absences payable	91,477	-
	1,248,185	2,030,355
NONCURRENT LIABILITIES		
Compensated absences payable	365,908	-
Net pension liability - IMRF	3,866,367	-
	4,232,275	-
	5,480,460	2,030,355
DEFERRED INFLOWS OF RESOURCES		
Deferred property taxes	-	600,000
Pension items - IMRF	434,573	-
	434,573	600,000
	5,915,033	2,630,355
NET POSITION		
Net investment in capital assets	5,221,390	-
Restricted for tort and liability	-	2,297,841
Unrestricted	3,731,953	6,920,606
	\$ 8,953,343	\$ 9,218,447

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, 2016

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
OPERATING REVENUES		
Charges for services	\$ 15,071,481	\$ 6,524,170
OPERATING EXPENSES		
Administration	2,553,593	-
Operations	11,968,043	6,691,298
Depreciation	593,034	-
Total operating expenses	15,114,670	6,691,298
OPERATING INCOME (LOSS)	(43,189)	(167,128)
NON-OPERATING REVENUES (EXPENSES)		
Property taxes	-	593,582
Investment income	20,491	45,972
Loss on disposal of capital assets	(2,173)	-
Other income	6,755	-
Interest expense	(15,925)	-
Total non-operating revenues (expenses)	9,148	639,554
INCOME (LOSS) BEFORE TRANSFERS	(34,041)	472,426
TRANSFERS		
Transfers in	-	2,985
Transfers (out)	(353,942)	-
Total transfers	(353,942)	2,985
CHANGE IN NET POSITION	(387,983)	475,411
NET POSITION, JANUARY 1, 2016	9,341,326	8,743,036
NET POSITION, DECEMBER 31, 2016	\$ 8,953,343	\$ 9,218,447

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS

For the Year Ended December 31, 2016

	Business- Type Activities	Governmental Activities
	Nursing Home	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers and users	\$ 15,294,017	\$ 1,706,730
Receipts of operating contributions	33,608	-
Receipts from interfund service transactions	-	4,845,751
Payments to suppliers	(4,871,335)	(6,518,788)
Payments to employees	(8,763,975)	-
Net cash from operating activities	<u>1,692,315</u>	<u>33,693</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Interfund activity	(462,003)	101,264
Receipt of general property taxes	-	593,582
Net cash from noncapital financing activities	<u>(462,003)</u>	<u>694,846</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Interest paid on revenue bonds	(31,691)	-
Payment on revenue bonds	(693,750)	-
Payments for capital acquisition	(293,052)	-
Net cash from capital and related financing activities	<u>(1,018,493)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipt of interest	20,491	38,367
Net cash from investing activities	<u>20,491</u>	<u>38,367</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	232,310	766,906
CASH AND CASH EQUIVALENTS, JANUARY 1, 2016	<u>4,900,872</u>	<u>10,429,760</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2016	<u><u>\$ 5,133,182</u></u>	<u><u>\$ 11,196,666</u></u>

(This statement is continued on the following page.)

DEKALB COUNTY, ILLINOIS

STATEMENT OF CASH FLOWS (Continued)
 PROPRIETARY FUNDS

For the Year Ended December 31, 2016

	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)	\$ (43,189)	\$ (167,128)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	593,034	-
Receipts of miscellaneous income	6,755	-
Effects of changes in operating assets and liabilities		
Accounts receivable	249,389	29,696
Prepaid expenses	39,578	1,506
Inventory	48	-
Accounts payable	(70,880)	(18,719)
Accrued payroll	53,130	-
Claims payable	40,129	189,723
Unearned revenue	-	(1,385)
Compensated absences payable	19,069	-
Pension items - IMRF	805,252	-
	\$ 1,692,315	\$ 33,693

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

STATEMENT OF FIDUCIARY NET POSITION

December 31, 2016

	<u>Agency Funds</u>
ASSETS	
Cash and investments	\$ 6,130,542
Receivables	
Accounts	<u>94,259</u>
TOTAL ASSETS	<u><u>\$ 6,224,801</u></u>
LIABILITIES	
Due to others	<u>\$ 6,224,801</u>
TOTAL LIABILITIES	<u><u>\$ 6,224,801</u></u>

See accompanying notes to financial statements.

DEKALB COUNTY, ILLINOIS

NOTES TO FINANCIAL STATEMENTS

December 31, 2016

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. 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) and the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the County not accounted for in some other fund.

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 Jail Expansion Fund accounts for the revenues and expenditures restricted for the jail expansion project. The funding is provided for by Build America Bonds Series 2010A bond proceeds, host benefit fees generated at the landfill, and loans from other funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The County reports the following major enterprise fund:

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

The County reports the following internal service funds:

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

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

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

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

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

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

"Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County recognizes property taxes when they become both measurable and available in the year intended to finance.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

A 60-day availability period is used for revenue recognition for most other governmental fund revenues, except for sales tax which use a 90-day period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt is recognized when due.

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

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

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

f. Cash and Investments

Cash and Cash Equivalents

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f. Cash and Investments (Continued)

Investments

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

g. Interfund Receivables/Payables

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

h. Prepaid Items/Expenses

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

i. Inventories

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

j. Capital Assets

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

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

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

j. Capital Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. 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

k. Compensated Absences

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

Vested or accumulated vacation/sick leave attributable to employees who were no longer employed as of December 31, 2016 but have yet to be paid out is reported as an expenditure and a fund liability of the governmental fund that will pay it in the fund financial statements. Historically, the General Fund has been used to liquidate these liabilities. Vested or accumulated vacation/sick leave is recorded as an expense and liability of the proprietary funds at all levels and governmental activities at the government-wide level as the benefits accrue to employees.

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

l. Long-Term Obligations

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Long-Term Obligations (Continued)

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

m. Fund Balances/Net Position

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

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

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n. Interfund Transactions

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

o. Patient Service Revenue

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

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

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

p. Deferred Outflows/Inflows of Resources

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

q. Use of Estimates

The preparation of financial statements in conformity with 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 Illinois Funds (created by the Illinois State Legislature under the control of the State Comptroller that maintains a \$1 per share value which is equal to the participants fair value).

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

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

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the County's deposits may not be returned to it. The County's investment policy requires pledging of collateral with a fair value of 105% (110% if collateral pledged is not guaranteed by the 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, 2016.

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.

2. DEPOSITS AND INVESTMENTS (Continued)

b. Investments (Continued)

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

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

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

3. RECEIVABLES - PROPERTY TAXES

Property taxes for 2015 attached as an enforceable lien on January 1, 2015, 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, 2016, and were payable in two installments on or about June 1, 2016 and September 1, 2016. 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 2016 tax levy has been recorded as receivable and deferred revenue on the financial statements.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016 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	5,200	-	1,569,646
Construction in progress	1,543,071	5,402,780	1,197,283	5,748,568
Total capital assets not being depreciated	<u>9,556,749</u>	<u>5,407,980</u>	<u>1,197,283</u>	<u>13,767,446</u>
Capital assets being depreciated				
Land improvements	14,976,715	-	-	14,976,715
Buildings and improvements	43,319,903	102,093	-	43,421,996
Vehicles	4,493,071	760,639	473,643	4,780,067
Equipment	4,883,197	319,436	147,988	5,054,645
Intangibles	179,773	-	-	179,773
Infrastructure	55,228,118	1,378,337	-	56,606,455
Total capital assets being depreciated	<u>123,080,777</u>	<u>2,560,505</u>	<u>621,631</u>	<u>125,019,651</u>
Less accumulated depreciation for				
Land improvements	2,198,987	744,662	-	2,943,649
Buildings and improvements	17,002,331	1,195,336	-	18,197,667
Vehicles	2,658,157	395,792	459,569	2,594,380
Equipment	3,386,880	206,875	147,988	3,445,767
Intangibles	89,032	17,240	-	106,272
Infrastructure	27,309,528	1,712,940	-	29,022,468
Total accumulated depreciation	<u>52,644,915</u>	<u>4,272,845</u>	<u>607,557</u>	<u>56,310,203</u>
Total capital assets being depreciated, net	<u>70,435,862</u>	<u>(1,712,340)</u>	<u>14,074</u>	<u>68,709,448</u>
GOVERNMENTAL ACTIVITIES				
CAPITAL ASSETS, NET	<u>\$ 79,992,611</u>	<u>\$ 3,695,640</u>	<u>\$ 1,211,3578</u>	<u>\$ 82,476,894</u>

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

GOVERNMENTAL ACTIVITIES	
General government	\$ 973,511
Public safety	830,882
Health and welfare	392,861
Highway and streets	<u>2,075,591</u>
TOTAL DEPRECIATION EXPENSE -	
GOVERNMENTAL ACTIVITIES	<u>\$ 4,272,845</u>

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS (Continued)

Capital asset activity for the year ended December 31, 2016 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	\$ 27,345	\$ 116,663	\$ 23,353	\$ 120,655
Total capital assets not being depreciated	27,345	116,663	23,353	120,655
Capital assets being depreciated				
Improvements	1,049,853	76,797	-	1,126,650
Buildings	12,182,399	73,743	-	12,256,142
Furniture and fixtures	857,699	3,885	7,138	854,446
Equipment	962,698	45,317	21,969	986,046
Total capital assets being depreciated	15,052,649	199,742	29,107	15,223,284
Less accumulated depreciation for				
Improvements	626,593	71,261	-	697,854
Buildings	7,376,434	449,174	-	7,825,608
Furniture and fixtures	790,592	10,800	5,836	795,556
Equipment	762,830	61,799	21,098	803,531
Total accumulated depreciation	9,556,449	593,034	26,934	10,122,549
Total capital assets being depreciated, net	5,496,200	(393,292)	2,173	5,100,735
BUSINESS-TYPE ACTIVITIES				
CAPITAL ASSETS, NET	\$ 5,523,545	\$ (276,629)	\$ 25,526	\$ 5,221,390

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	\$ 2,096,420	\$ 311,326	\$ 209,642	\$ 2,198,104	\$ 219,810
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	231,250	-	231,250	-	-
General obligation alternate revenue source bonds					
Taxable Series 2010A	7,435,000	-	615,000	6,820,000	655,000
Taxable Series 2010B	5,970,000	-	-	5,970,000	-
Unamortized bond premium	4,436	-	4,436	-	-
*Net pension liability	19,682,521	-	2,611,208	17,071,313	-
*Other postemployment benefit	208,072	65,412	-	273,484	-
TOTAL GOVERNMENTAL ACTIVITIES	\$ 35,627,699	\$ 376,738	\$ 3,671,536	\$ 32,332,901	\$ 874,810
BUSINESS-TYPE ACTIVITIES					
Compensated absences	\$ 438,316	\$ 106,732	\$ 87,663	\$ 457,385	\$ 91,477
Revenue bonds					
Public Building Commission Lease Revenue Refunding Bonds, Series 2005	693,750	-	693,750	-	-
Unamortized bond premium	13,309	-	13,309	-	-
Net pension liability	4,271,871	-	405,504	3,866,367	-
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 5,417,246	\$ 106,732	\$ 1,200,226	\$ 4,323,752	\$ 91,477

* These liabilities generally retired by the General Fund.

General Obligation Alternate Revenue Source Bonds

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

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 \$17,692,237 as of December 31, 2016. The current year principal and interest payment of \$1,209,265 was 18.67% of the total pledged revenue of \$6,478,444.

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
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	\$ 6,820,000	\$ 1,418,043	\$ 8,238,043	\$ 5,970,000	\$ 3,484,194	\$ 9,454,194

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

Due from/to other funds at December 31, 2016 consist of the following:

	<u>Due From</u>	<u>Due To</u>
General		
Jail Expansion	\$ 2,000,000	\$ -
Nonmajor Governmental	56,420	-
Jail Expansion		
General	-	2,000,000
Federal Highway Matching (nonmajor)	-	1,000,000
Mental Health (nonmajor)	-	500,000
Public Building Maintenance (nonmajor)	-	2,000,000
Capital Improvement Reserve	-	1,500,000
Nonmajor Governmental		
Jail Expansion	5,000,000	
Nonmajor Governmental	548,667	582,270
Nursing Home		
Nonmajor Governmental	-	27,563
Internal Service		
Nonmajor Governmental	4,746	-
TOTAL	<u>\$ 7,609,833</u>	<u>\$ 7,609,833</u>

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

- \$414,679 due from the Federal Highway Matching Fund (nonmajor governmental) to the Engineering Fund (\$292,775) (nonmajor governmental) and to the Aid to Bridges Fund (\$121,904) (nonmajor governmental) for previously incurred costs. Repayment is expected within one year.
- \$7,000,000 due from the Jail Expansion Fund as follows: \$2,000,000 due to the General Fund, \$1,000,000 due to the Federal Highway Matching Fund (nonmajor governmental), \$500,000 due to the Mental Health Fund (nonmajor governmental), \$2,000,000 due to the Public Building Maintenance Fund (nonmajor governmental) and \$1,500,000 due to the Capital Improvement Reserve Fund (nonmajor governmental) for costs associated with the jail expansion project. Repayment is expected within one year.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

Transfers from/to other funds at December 31, 2016 consist of the following:

	Transfer From	Transfer To
General Nonmajor Governmental	\$ 415,457	\$ 1,012,000
Nursing Home Nonmajor Governmental	-	353,942
Nonmajor Governmental General	1,012,000	415,457
Nursing Home	353,942	-
Nonmajor Governmental Internal Service	1,271,592	1,271,592 2,985
Internal Service Nonmajor Governmental	2,985	-
TOTAL	\$ 3,055,976	\$ 3,055,976

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

- \$1,012,000 was transferred from the General Fund to the nonmajor governmental funds, consisting of: \$385,000 transferred to the Health Fund for FICA/IMRF costs. \$552,000 was transferred to the Asset Replacement Fund for the replacement of vehicles and computer equipment on a scheduled basis. \$15,000 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.
- \$380,247 transferred to the Public Building Administration Fund consisting of \$113,686 transferred from the Public Building Maintenance Fund and \$266,379 from the Nursing Home Fund to transfer amounts related to the Public Building Commission Lease Revenue Bonds, Series 2005. These transfers will not be repaid.
- \$400,000 was transferred from the Motor Fuel Tax Fund to the Highway Fund for equipment rental costs. This transfer will not be repaid.
- \$203,400 was transferred from the Landfill Host Benefit Fund to the Solid Waste Program Fund for the County's Solid Waste Education Program. This transfer will not be repaid.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES (Continued)

The following funds had deficit balances at December 31, 2016:

Fund	Deficit
Transportation Grant	\$ (106)
Law Library	(7,175)

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 \$4,912,628 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, 2016.

Changes in the Tort and Liability Insurance Fund, Medical Insurance Fund and Nursing Home Fund claims payable in fiscal year 2016 and 2015 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,
2016	\$ 1,604,334	\$ 5,374,474	\$ 5,144,622	\$ 1,834,186
2015	1,687,446	5,190,271	5,273,383	1,604,334

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 \$1,270,000 to \$1,340,000.

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.

d. Tax Abatements

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

1. For the fiscal year ended December 31, 2016, the County abated 67% of the County portion of the property tax extension for a corporation who constructed an 8,300 square foot industrial building located at 404 S. Centre Drive, Genoa, Illinois. This was the fifth and final year of the five-year abatement program. The abatement for the year amounted to \$1,400. The abatement is subject to recapture, in whole or in part, if the corporation fails to construct and continuously occupy the building.
2. For the fiscal year ended December 31, 2016, the County abated 50% of the County portion of the property tax extension for a corporation who constructed a 650,000 square foot logistic/industrial building located at 1250 Macom Drive, DeKalb, Illinois. This was the fourth year of the five-year abatement program. The abatement for the year amounted to \$42,509. The abatement is subject to recapture, in whole or in part, if the corporation fails to occupy the building and maintain employment of at least 266 full-time employees for five years from the date of occupancy of the building.

8. CONTINGENT LIABILITIES (Continued)

d. Tax Abatements (Continued)

3. For the fiscal year ended December 31, 2016, the County abated 80% of the County portion of the property tax extension for a corporation who now occupies the 30,000 square foot logistic building located at 2754 Wagner Court, DeKalb, Illinois. This was the second year of the five-year abatement program. The abatement for the year amounted to \$5,218. The abatement is subject to recapture, in whole or in part, if the corporation fails to occupy the building and maintain employment of at least 12 employees for five years from the date of occupancy of the building.

e. Sales Tax Sharing

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

1. For the fiscal year ended December 31, 2016, the County rebated 75% of its share of the county-wide 0.25% sales tax revenue generated by sales at a store located in the County Farm Shopping Center. The rebate for the year amounted to \$5,386 with \$3,591 being rebated to the developer and the remaining \$1,795 being rebated to the City. The rebates will terminate upon the earlier of (a) March 31, 2020, (b) when a maximum of \$63,853 in rebates has been made to the developer by the County or (c) when a maximum of \$125,058 in rebates has been made to the developer by both the County and the City combined.
2. For the fiscal year ended December 31, 2016, the County rebated, to the City of DeKalb, 50% of its share of the county-wide 0.25% sales tax revenue generated by sales at stores located in the DeKalb Shopping Center located at 2333-2395 Sycamore Road, DeKalb, Illinois. The rebate for the year amounted to \$24,320. The rebates will terminate upon expiration of the agreement on November 1, 2021.
3. For the fiscal year ended December 31, 2016, the County rebated, to the City, 50% of its share of the county-wide 0.25% sales tax revenue generated by sales at stores located in the County Farm Shopping Center located at 2050-2380 Sycamore Road, DeKalb, Illinois. The rebate for the year amounted to \$127,205. The rebates will terminate upon expiration of the agreement on October 20, 2033.

9. DEFINED BENEFIT PENSION PLANS

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

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

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, 2016, IMRF membership consisted of:

Inactive employees or their beneficiaries	
currently receiving benefits	330
Inactive employees entitled to but not yet receiving benefits	530
Active employees	<u>435</u>
 TOTAL	 <u><u>1,295</u></u>

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund – County (Continued)

Benefits Provided

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

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

IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.5% 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 2016 was 10.96% of covered payroll.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2016 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.

DEKALB COUNTY, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. DEFINED BENEFIT PENSION PLANS (Continued)

a. Plan Descriptions (Continued)

Illinois Municipal Retirement Fund - County (Continued)

Net Pension Liability (Continued)

Actuarial valuation date	December 31, 2016
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, 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 adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 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 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

The discount rate used to measure the total pension liability at December 31, 2015 was 7.49%.

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, 2016	\$ 95,376,179	\$ 83,170,831	\$ 12,205,348
Changes for the period			
Service cost	1,937,814	-	1,937,814
Interest	7,060,641	-	7,060,641
Difference between expected and actual experience	(1,678,747)	-	(1,678,747)
Changes in assumptions	(117,807)	-	(117,807)
Employer contributions	-	2,036,845	(2,036,845)
Employee contributions	-	860,565	(860,565)
Net investment income	-	5,615,336	(5,615,336)
Benefit payments and refunds	(4,155,033)	(4,155,033)	-
Other	-	(152,259)	152,259
Net changes	3,046,868	4,205,454	(1,158,586)
BALANCES AT DECEMBER 31, 2016	\$ 98,423,047	\$ 87,376,285	\$ 11,046,762

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, 2016, the County recognized pension expense of \$4,337,566. At December 31, 2016, 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	\$ 504,842	\$ 1,161,892
Changes in assumption	168,958	79,746
Net difference between projected and actual earnings on pension plan investments	4,404,447	-
TOTAL	<u><u>\$ 5,078,247</u></u>	<u><u>\$ 1,241,638</u></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>	
2017	\$ 1,518,338
2018	978,114
2019	1,226,235
2020	113,922
2021	-
Thereafter	-
TOTAL	<u><u>\$ 3,836,609</u></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 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 23,805,748	\$ 11,046,762	\$ 631,106

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, 2016, Sheriff's Law Enforcement Personnel (SLEP) membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	58
Inactive employees entitled to but not yet receiving benefits	33
Active employees	96
TOTAL	<u>187</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 7.50% of their annual salary to SLEP. The County is required to contribute the remaining amounts necessary to fund the SLEP as specified by statute. The employer contribution for the year ended December 31, 2016 was 20.75%.

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, 2016 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, 2016
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, 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 adjustments that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 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 7.50%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the IMRF's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

The discount rate used to measure the total pension liability at December 31, 2015 was 7.48%.

Changes in the Net Pension Liability

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability
BALANCES AT JANUARY 1, 2016	\$ 60,053,268	\$ 48,304,223	\$ 11,749,045
Changes for the period			
Service cost	1,551,704	-	1,551,704
Interest	4,467,420	-	4,467,420
Difference between expected and actual experience	(31,591)	-	(31,591)
Changes in assumptions	(176,989)	-	(176,989)
Employer contributions	-	1,682,321	(1,682,321)
Employee contributions	-	698,041	(698,041)
Net investment income	-	3,351,981	(3,351,981)
Benefit payments and refunds	(2,208,501)	(2,208,501)	-
Other	-	1,936,328	(1,936,328)
Net changes	3,602,043	5,460,170	(1,858,127)
BALANCES AT DECEMBER 31, 2016	\$ 63,655,311	\$ 53,764,393	\$ 9,890,918

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, 2016, the County recognized pension expense of \$640,018. At December 31, 2016, 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	\$ 219,228	\$ 217,407
Changes in assumption	480,401	149,696
Net difference between projected and actual earnings on pension plan investments	2,561,320	-
TOTAL	\$ 3,260,949	\$ 367,103

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>	
2017	\$ 957,135
2018	957,135
2019	829,638
2020	154,166
2021	11,360
Thereafter	(15,590)
TOTAL	\$ 2,893,846

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 7.50% 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net pension liability	\$ 19,509,469	\$ 9,890,918	\$ 2,108,618

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 \$688 to \$1,136 monthly for single coverage, \$1,368 to \$2,296 monthly for retiree and spouse coverage and \$1,856 to \$2,880 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, 2016, membership consisted of:

	<u>County</u>
Retirees and beneficiaries currently receiving benefits	10
Terminated employees entitled to benefits but not yet receiving them	-
Active employees	<u>269</u>
TOTAL	<u><u>279</u></u>
Participating employers	<u><u>1</u></u>

d. Funding Policy

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

e. Annual OPEB Costs and Net OPEB Obligation

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

Fiscal Year Ended	Annual OPEB Cost	Employer Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2014	\$ 120,437	\$ 40,778	33.86%	\$ 117,865
2015	124,782	34,575	27.71%	208,072
2016	104,522	39,110	37.42%	273,484

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, 2016 was calculated as follows:

	<u>County</u>
Annual required contribution	\$ 104,175
Interest on net OPEB obligation	7,283
Adjustment to annual required contribution	<u>(6,936)</u>
Annual OPEB cost	104,522
Contributions made	<u>39,110</u>
Increase in net OPEB obligation	65,412
Net OPEB obligation, beginning of year	<u>208,072</u>
NET OPEB OBLIGATION, END OF YEAR	<u><u>\$ 273,484</u></u>

Funded Status and Funding Progress - The funded status of the plan as of December 31, 2016 was as follows:

Actuarial accrued liability (AAL)	\$ 1,412,335
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	1,412,335
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 26,221,845
UAAL as a percentage of covered payroll	5.39%

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

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

10. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

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

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

In the December 31, 2016 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 3.6% with an ultimate healthcare inflation rate of 5.5%. Both rates include a 3.0% 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, 2016 was 30 years.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT

Summary of Significant Accounting Policies

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

a. Reporting Entity

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

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.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

b. Basis of Presentation (Continued)

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

c. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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

In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability and deferred inflows of resources for unearned and deferred revenue are removed from the financial statements and revenue is recognized.

e. Cash and Investments

Cash

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

Investments

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

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.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

h. Capital Assets

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

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

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

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

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, 2016, 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.

11. DEKALB COUNTY FOREST PRESERVE DISTRICT (Continued)

Summary of Significant Accounting Policies (Continued)

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.

l. Deferred Outflows/Inflows of Resources

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

m. Use of Estimates

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



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 19,238,000	\$ 19,238,000	\$ 18,058,969
Licenses and permits	115,000	115,000	196,349
Intergovernmental	3,263,900	3,263,900	3,172,638
Charges for services	4,495,400	4,495,400	4,257,127
Fines and forfeits	813,500	813,500	562,362
Investment income	37,500	37,500	53,117
Miscellaneous	248,000	248,000	323,284
Total revenues	28,211,300	28,211,300	26,623,846
EXPENDITURES			
General government	6,848,300	6,880,300	6,276,426
Public safety	21,223,800	21,267,800	20,469,391
Health and welfare	173,000	173,000	156,418
Total expenditures	28,245,100	28,321,100	26,902,235
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(33,800)	(109,800)	(278,389)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	24,800	24,800	24,800
Court automation	5,000	5,000	5,000
Health	8,000	8,000	8,000
GIS Development	15,000	15,000	15,000
Tax sale automation	3,000	3,000	3,100
DUI	64,000	64,000	27,800
Mental health	143,000	143,000	50,000
Landfill host benefit	370,000	370,000	266,757
Probation	5,000	5,000	5,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(385,000)	(385,000)	(385,000)
History room	(10,000)	(10,000)	(10,000)
Asset replacement	(569,000)	(569,000)	(567,000)
Total other financing sources (uses)	(366,200)	(366,200)	(596,543)
NET CHANGE IN FUND BALANCE	\$ (400,000)	\$ (476,000)	(874,932)
FUND BALANCE, JANUARY 1, 2016			8,210,480
FUND BALANCE, DECEMBER 31, 2016			\$ 7,335,548

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2016

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)
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
2016	-	1,412,335	0.00%	1,412,335	26,221,845	5.39%

N/A - Information not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

Last Two Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016
Actuarially determined contribution	\$ 2,062,743	\$ 1,991,000
Contributions in relation to the actuarially determined contribution	<u>2,062,179</u>	<u>2,036,845</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ 564</u>	<u>\$ (45,845)</u>
Covered-employee payroll	\$ 18,616,815	\$ 18,166,057
Contributions as a percentage of covered-employee payroll	11.08%	11.21%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 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.

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

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

Last Two Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016
Actuarially determined contribution	\$ 1,708,456	\$ 1,671,576
Contributions in relation to the actuarially determined contribution	<u>1,746,668</u>	<u>1,682,321</u>
CONTRIBUTION DEFICIENCY (Excess)	<u>\$ (38,212)</u>	<u>\$ (10,745)</u>
Covered-employee payroll	\$ 8,341,299	\$ 8,055,788
Contributions as a percentage of covered-employee payroll	20.94%	20.88%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 27 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.

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

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2016

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2016	39,110	104,175	37.54%

(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

Last Two Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016
TOTAL PENSION LIABILITY		
Service cost	\$ 1,866,258	\$ 1,937,814
Interest	6,611,399	7,060,641
Differences between expected and actual experience	1,414,714	(1,678,747)
Changes of assumptions	116,915	(117,807)
Benefit payments, including refunds of member contributions	(3,703,941)	(4,155,033)
Net change in total pension liability	6,305,345	3,046,868
Total pension liability - beginning	89,070,834	95,376,179
TOTAL PENSION LIABILITY - ENDING	\$ 95,376,179	\$ 98,423,047
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 2,062,179	\$ 2,036,845
Contributions - member	934,820	860,565
Net investment income	418,675	5,615,336
Benefit payments, including refunds of member contributions	(3,703,941)	(4,155,033)
Other (net transfer)	(629,455)	(152,259)
Net change in plan fiduciary net position	(917,722)	4,205,454
Plan fiduciary net position - beginning	84,088,553	83,170,831
PLAN FIDUCIARY NET POSITION - ENDING	\$ 83,170,831	\$ 87,376,285
EMPLOYER'S NET PENSION LIABILITY	\$ 12,205,348	\$ 11,046,762
Plan fiduciary net position as a percentage of the total pension liability	87.20%	88.78%
Covered-employee payroll	\$ 18,616,815	\$ 18,166,057
Employer's net pension liability as a percentage of covered-employee payroll	65.56%	60.81%

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

(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

Last Two Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016
TOTAL PENSION LIABILITY		
Service cost	\$ 1,502,304	\$ 1,551,704
Interest	4,173,091	4,467,420
Differences between expected and actual experience	311,758	(31,591)
Changes of assumptions	84,063	(176,989)
Benefit payments, including refunds of member contributions	(1,964,587)	(2,208,501)
Net change in total pension liability	4,106,629	3,602,043
Total pension liability - beginning	55,946,639	60,053,268
TOTAL PENSION LIABILITY - ENDING	\$ 60,053,268	\$ 63,655,311
PLAN FIDUCIARY NET POSITION		
Contributions - employer	\$ 1,746,668	\$ 1,682,321
Contributions - member	629,376	698,041
Net investment income	243,505	3,351,981
Benefit payments, including refunds of member contributions	(1,964,587)	(2,208,501)
Other (net transfer)	(846,048)	1,936,328
Net change in plan fiduciary net position	(191,086)	5,460,170
Plan fiduciary net position - beginning	48,495,309	48,304,223
PLAN FIDUCIARY NET POSITION - ENDING	\$ 48,304,223	\$ 53,764,393
EMPLOYER'S NET PENSION LIABILITY	\$ 11,749,045	\$ 9,890,918
Plan fiduciary net position as a percentage of the total pension liability	80.44%	84.46%
Covered-employee payroll	\$ 8,158,815	\$ 8,055,788
Employer's net pension liability as a percentage of covered-employee payroll	144.00%	122.78%

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

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2016

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 fund had expenditures in excess of budget:

<u>Fund</u>	<u>Excess</u>
Senior Services	\$ 15,526



**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, 2016

	Original Budget	Final Budget	Actual
TAXES			
Property taxes - corporate	\$ 12,994,000	\$ 12,994,000	\$ 12,918,850
Property taxes - FICA/IMRF	200,000	200,000	198,350
Replacement taxes	650,000	650,000	577,048
Mobile home tax	7,000	7,000	7,189
Sales tax (.01)	410,000	410,000	330,300
Sales tax (.0025)	4,600,000	4,600,000	3,651,739
Local use tax	375,000	375,000	375,329
Games tax	2,000	2,000	164
Total taxes	19,238,000	19,238,000	18,058,969
LICENSES AND PERMITS			
Cremation permits	17,000	17,000	22,750
Beer and liquor licenses	2,500	2,500	5,010
Franchise fees	55,000	55,000	56,938
Building permits	40,000	40,000	111,491
Raffle permits	100	100	-
Landfill license	200	200	-
Temporary sign permits	200	200	160
Total licenses and permits	115,000	115,000	196,349
INTERGOVERNMENTAL			
TIF surplus	235,000	235,000	231,762
State income tax	1,710,000	1,710,000	1,548,646
City of Dekalb	300,000	300,000	300,000
Regional office of education agency funds	110,000	110,000	116,715
Federal grants	53,200	53,200	68,049
State grants	855,700	855,700	907,466
Total intergovernmental	3,263,900	3,263,900	3,172,638
CHARGES FOR SERVICES			
Office fees	1,589,000	1,589,000	1,225,443
Passport fees	15,000	15,000	28,095
Marriage licenses	18,000	18,000	20,025
Civil union licenses	100	100	90
Revenue stamps	175,000	175,000	255,814
Copying services	42,500	42,500	48,032
GIS recording fee	150,000	150,000	164,468
Assessments	200	200	-
Administrative fees	6,000	6,000	2,925
Regional plan commission	7,000	7,000	6,500
Contract policing	40,000	40,000	70,969
Recordings	359,100	359,100	318,146
Building reinspection	100	100	-
Work release	7,500	7,500	10,900
Police communications	188,000	188,000	159,606

(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, 2016

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES (Continued)			
Zoning hearing fees	\$ 6,000	\$ 6,000	\$ 11,761
County consulting	-	-	2,032
Communication contracts	1,010,000	1,010,000	1,052,998
Electronic monitoring	50,000	50,000	60,220
Choices diversion program	12,000	12,000	20,792
Leads connection	2,000	2,000	-
Drug testing	6,000	6,000	7,880
Private pay	2,000	2,000	2,300
Interstate transfer	800	800	125
Victim impact panel	25,000	25,000	24,731
Copying services	1,200	1,200	600
Sale of stock paper	13,000	13,000	11,625
In-house copies	30,000	30,000	26,593
In-house printing	36,000	36,000	16,736
Police special event reimbursements	50,000	50,000	52,945
Police partnerships	553,900	553,900	552,184
Community outreach building rental	78,000	78,000	78,000
Medical costs	22,000	22,000	24,592
Total charges for services	4,495,400	4,495,400	4,257,127
FINES AND FORFEITS			
Traffic fines	405,000	405,000	278,334
Criminal fines	325,000	325,000	207,529
Court system fees	67,000	67,000	53,152
Zoning violation fees	1,500	1,500	5,600
Bond fees	6,000	6,000	3,402
Drug addiction services fine	-	-	570
Neutral exchange fees	-	-	8
Drug fines	9,000	9,000	13,767
Total fines and forfeits	813,500	813,500	562,362
INVESTMENT INCOME	37,500	37,500	53,117
MISCELLANEOUS			
Telecommunications commission	23,000	23,000	26,961
E-911	25,000	25,000	25,000
Tower rental	39,000	39,000	39,180
Sale of publications	-	-	262
Prisoner - transportation	3,500	3,500	3,152
Prepaid judicial copies	2,300	2,300	-
Client reimbursement	-	-	780
Other miscellaneous	155,200	155,200	227,949
Total miscellaneous	248,000	248,000	323,284
TOTAL REVENUES	\$ 28,211,300	\$ 28,211,300	\$ 26,623,846

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Information management office			
Charges for services			
GIS recording fee	\$ 150,000	\$ 150,000	\$ 164,468
Miscellaneous			
Telephone/data lines	28,500	28,500	28,500
On call reimbursement	-	-	300
E-911	25,000	25,000	25,000
Total miscellaneous	53,500	53,500	53,800
Total information management office	203,500	203,500	218,268
County clerk and recorder			
Licenses and permits			
Beer and liquor licenses	2,500	2,500	5,010
Raffle permits	100	100	-
Landfill licenses	200	200	-
Total licenses and permits	2,800	2,800	5,010
Charges for services			
Marriage licenses	18,000	18,000	20,025
Civil union licenses	100	100	90
Office fees	37,500	37,500	24,860
Passport fees	15,000	15,000	28,095
Revenue stamps	175,000	175,000	255,814
Copying services	42,500	42,500	47,769
Recordings	359,100	359,100	318,146
Total charges for services	647,200	647,200	694,799
Total county clerk and recorder	650,000	650,000	699,809
Treasurer			
Charges for services			
Office fees	22,500	22,500	14,692
E-911 contract	9,000	9,000	9,000
Total charges for services	31,500	31,500	23,692
Investment income			
Interest	36,500	36,500	18,007
Interest - government	-	-	1,948
Interest - loans	-	-	30,000
Total investment income	36,500	36,500	49,955
Total treasurer	68,000	68,000	73,647

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Supervisor of assessments			
Intergovernmental			
State grant	\$ 39,700	\$ 39,700	\$ 42,021
Charges for services			
Assessments	200	200	-
Miscellaneous			
Other miscellaneous	100	100	7
Total supervisor of assessments	40,000	40,000	42,028
Elections			
Intergovernmental			
Salary reimbursements	10,000	10,000	28,845
Charges for services			
Copying services	-	-	263
Total charges for services	-	-	263
Total elections	10,000	10,000	29,108
Planning and zoning			
Licenses and permits			
Building permits	40,000	40,000	111,491
Temporary sign permits	200	200	160
Total licenses and permits	40,200	40,200	111,651
Charges for services			
Building reinspection	100	100	-
Regional plan commission	7,000	7,000	6,500
Zoning hearing fees	6,000	6,000	11,761
County consulting	-	-	2,032
Total charges for services	13,100	13,100	20,293
Fines and forfeits			
Code violations	1,500	1,500	5,600
Miscellaneous			
Sale of publications	-	-	262
Other miscellaneous	100	100	691
Total miscellaneous	100	100	953
Total planning and zoning	54,900	54,900	138,497

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Other			
Taxes			
Property taxes - corporate	\$ 12,994,000	\$ 12,994,000	\$ 12,918,850
Property taxes - FICA/IMRF	200,000	200,000	198,350
Replacement taxes	650,000	650,000	577,048
Mobile home tax	7,000	7,000	7,189
TIF surplus	235,000	235,000	231,762
Sales tax (.01)	410,000	410,000	330,300
Sales tax (.0025)	4,600,000	4,600,000	3,651,739
Local use tax	375,000	375,000	375,329
Games tax	2,000	2,000	164
Total taxes	<u>19,473,000</u>	<u>19,473,000</u>	<u>18,290,731</u>
Licenses and permits			
Franchise fees	55,000	55,000	56,938
Intergovernmental			
State income tax	1,710,000	1,710,000	1,548,646
City of DeKalb	300,000	300,000	300,000
Total intergovernmental	<u>2,010,000</u>	<u>2,010,000</u>	<u>1,848,646</u>
Fines and forfeits			
Drug addiction services fine	-	-	570
Miscellaneous			
Sale of property	1,000	1,000	-
Land rentals	107,000	107,000	106,658
Building rentals	3,000	3,000	3,000
Unclaimed fees	13,000	13,000	22,142
Other miscellaneous	1,000	1,000	263
Total miscellaneous	<u>125,000</u>	<u>125,000</u>	<u>132,063</u>
Total other	<u>21,663,000</u>	<u>21,663,000</u>	<u>20,328,948</u>
Facilities management			
Charges for services			
Copying services	1,200	1,200	600
Sale of stock paper	13,000	13,000	11,625
In-house copies	30,000	30,000	26,593
In-house printing	36,000	36,000	16,736
Total charges for services	<u>80,200</u>	<u>80,200</u>	<u>55,554</u>
Total facilities management	<u>80,200</u>	<u>80,200</u>	<u>55,554</u>
Community outreach building			
Charges for services			
Building rental	78,000	78,000	78,000
Total community outreach building	<u>78,000</u>	<u>78,000</u>	<u>78,000</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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Regional office of education			
Intergovernmental	\$ 110,000	\$ 110,000	\$ 116,715
Total regional office of education	110,000	110,000	116,715
Total general government	22,957,600	22,957,600	21,780,574
PUBLIC SAFETY			
Sheriff's merit commission			
Charges for services			
Administration fees	6,000	6,000	2,925
Total sheriff's merit commission	6,000	6,000	2,925
Circuit clerk			
Charges for services			
Office fees	550,000	550,000	440,656
County fees	600,000	600,000	481,958
Total charges for services	1,150,000	1,150,000	922,614
Fines and forfeits			
Traffic fines	405,000	405,000	278,334
Criminal fines	325,000	325,000	207,529
Drug fines	9,000	9,000	13,767
Total fines and forfeits	739,000	739,000	499,630
Investment income			
Interest	1,000	1,000	3,164
Total circuit clerk	1,890,000	1,890,000	1,425,408
Judiciary			
Intergovernmental			
SVPCA professional services grant	-	-	8,325
Fines and forfeits			
Court system fees	67,000	67,000	53,152
Neutral exchange fees	-	-	8
Total fines and forfeits	67,000	67,000	53,160
Miscellaneous			
Prepaid judicial copies	2,300	2,300	-
Translation cost reimbursement	-	-	2,346
Total miscellaneous	2,300	2,300	2,346
Total judiciary	69,300	69,300	63,831

(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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Court services			
Intergovernmental			
State grant - operating	\$ 482,000	\$ 482,000	\$ 496,373
Total intergovernmental	<u>482,000</u>	<u>482,000</u>	<u>496,373</u>
Charges for services			
Leads connection	2,000	2,000	-
Drug testing	6,000	6,000	7,880
Private pay	2,000	2,000	2,300
Interstate transfer	800	800	125
Victim impact panel	25,000	25,000	24,731
Total charges for services	<u>35,800</u>	<u>35,800</u>	<u>35,036</u>
Total court services	<u>517,800</u>	<u>517,800</u>	<u>531,409</u>
Coroner			
Licenses and permits			
Cremation permits	17,000	17,000	22,750
Intergovernmental			
State grant - operating	-	-	4,737
Charges for services			
Office fees	-	-	225
Miscellaneous			
Settlements	-	-	210
Total coroner	<u>17,000</u>	<u>17,000</u>	<u>27,922</u>
Sheriff			
Intergovernmental			
State sheriff schooling	8,000	8,000	24,975
Total intergovernmental	<u>8,000</u>	<u>8,000</u>	<u>24,975</u>
Charges for services			
Office fees	290,000	290,000	174,770
Contract policing	40,000	40,000	70,969
Special event salary reimbursement	50,000	50,000	52,945
Police partnerships	553,900	553,900	552,184
Total charges for services	<u>933,900</u>	<u>933,900</u>	<u>850,868</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Miscellaneous			
Tower rental	\$ 39,000	\$ 39,000	\$ 39,180
Workers' compensation salary	-	-	61,539
Total miscellaneous	<u>39,000</u>	<u>39,000</u>	<u>100,719</u>
 Total sheriff	 <u>980,900</u>	 <u>980,900</u>	 <u>976,562</u>
 Sheriff's communication			
Charges for services			
Police communications	188,000	188,000	159,606
Communication contracts	1,010,000	1,010,000	1,052,998
Total charges for services	<u>1,198,000</u>	<u>1,198,000</u>	<u>1,212,604</u>
 Total sheriff's communication	 <u>1,198,000</u>	 <u>1,198,000</u>	 <u>1,212,604</u>
 Sheriff's corrections			
Intergovernmental			
Social security incentive program	3,000	3,000	3,005
State sheriff schooling	12,000	12,000	-
Total intergovernmental	<u>15,000</u>	<u>15,000</u>	<u>3,005</u>
 Charges for services			
Electronic monitoring	50,000	50,000	60,220
Work release	7,500	7,500	10,900
Medical costs	22,000	22,000	24,592
Total charges for services	<u>79,500</u>	<u>79,500</u>	<u>95,712</u>
 Fines and forfeits			
Bond fees	6,000	6,000	3,402
 Miscellaneous			
Telecommunications commission	23,000	23,000	26,961
Prisoner - medical	500	500	-
Prisoner - transportation	3,500	3,500	3,152
Workers' compensation salary	-	-	1,491
Total miscellaneous	<u>27,000</u>	<u>27,000</u>	<u>31,604</u>
 Total sheriff's corrections	 <u>127,500</u>	 <u>127,500</u>	 <u>133,723</u>
 State's attorney			
Intergovernmental			
State grant - operating	172,000	172,000	172,677
State grant - victim witness	29,000	29,000	26,224
Total intergovernmental	<u>201,000</u>	<u>201,000</u>	<u>198,901</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney (Continued)			
Charges for services			
Office fees	\$ 80,000	\$ 80,000	\$ 79,282
Fines and forfeits			
Choices diversion program	12,000	12,000	20,792
Miscellaneous			
Other miscellaneous	1,000	1,000	800
Total state's attorney	294,000	294,000	299,775
Public defender			
Miscellaneous			
Client reimbursement	-	-	780
Intergovernmental			
State reimbursement	100,000	100,000	100,284
Total public defender	100,000	100,000	101,064
Emergency services			
Intergovernmental			
Federal grant - operating	32,000	32,000	50,289
Total emergency services	32,000	32,000	50,289
Local emergency plan commission			
Intergovernmental			
State grant - operating	21,200	21,200	17,760
Total local emergency plan commission	21,200	21,200	17,760
Total public safety	5,253,700	5,253,700	4,843,272
TOTAL REVENUES	\$ 28,211,300	\$ 28,211,300	\$ 26,623,846

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration	\$ 591,400	\$ 591,400	\$ 545,410
Finance	583,900	583,900	523,666
County clerk and recorder	528,000	516,000	511,527
Regional superintendent of schools	215,700	215,700	209,754
Treasurer	330,300	330,300	329,829
Supervisor of assessments	491,600	491,600	477,006
Elections	575,000	619,000	617,159
Planning and zoning	490,000	490,000	435,654
Information management office	1,019,600	1,019,600	887,657
Other	402,900	402,900	320,745
Facilities management	1,632,900	1,632,900	1,436,142
Community outreach building	96,000	96,000	91,570
 Total general government	 6,957,300	 6,989,300	 6,386,119
 Less chargebacks to other funds	 (109,000)	 (109,000)	 (109,693)
 Net general government	 6,848,300	 6,880,300	 6,276,426
PUBLIC SAFETY			
Circuit clerk	1,232,900	1,232,900	1,232,064
Judiciary	619,400	619,400	608,929
Court services	1,655,600	1,655,600	1,577,961
Jury commission	150,100	150,100	118,754
Coroner	236,700	280,700	276,991
Sheriff	6,397,500	6,394,500	6,211,556
Sheriff's auxiliary	8,800	8,800	5,593
Sheriff's merit commission	27,100	30,100	27,746
Sheriff's communication	2,892,800	2,892,800	2,757,303
Sheriff's corrections	4,884,100	4,884,100	4,698,467
State's attorney	1,868,200	1,868,200	1,808,784
Public defender	1,081,600	1,081,600	977,993
Emergency services	146,200	146,200	144,109
Local emergency plan commission	22,800	22,800	23,141
 Total public safety	 21,223,800	 21,267,800	 20,469,391
HEALTH AND WELFARE			
Public health	173,000	173,000	156,418
 Total health and welfare	 173,000	 173,000	 156,418
TOTAL EXPENDITURES	\$ 28,245,100	\$ 28,321,100	\$ 26,902,235

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT			
Administration			
Salaries and benefits			
Salaries	\$ 324,300	\$ 324,300	\$ 318,847
Board and commissions	73,500	73,500	69,115
Overtime	7,400	7,400	5,558
Longevity pay	6,000	6,000	5,469
Deferred compensation	8,000	8,000	8,094
FICA	28,000	28,000	26,158
IMRF	36,000	36,000	34,889
Insurance buyout	3,000	3,000	6,000
HSA benefit	7,000	7,000	5,856
Health insurance	46,000	46,000	37,656
Life insurance	400	400	329
Unemployment insurance	400	400	438
Total salaries and benefits	<u>540,000</u>	<u>540,000</u>	<u>518,409</u>
Commodities and services			
Registrations	7,200	7,200	1,279
Travel	13,000	13,000	2,602
Meetings	800	800	457
Memberships	5,500	5,500	5,411
Public notices	500	500	-
Maintenance - vehicles	500	500	-
Telephone	1,800	1,800	841
Postage	300	300	77
Commercial services	3,000	3,000	2,661
Employee recognition	3,000	3,000	1,346
Special programs	1,500	1,500	1,440
In-house copies	700	700	372
Per diem and expenses	10,000	10,000	7,438
Total commodities and services	<u>47,800</u>	<u>47,800</u>	<u>23,924</u>
Supplies and materials			
Supplies	3,500	3,500	3,048
Books and subscription	100	100	29
Total supplies and materials	<u>3,600</u>	<u>3,600</u>	<u>3,077</u>
Total administration	<u>\$ 591,400</u>	<u>\$ 591,400</u>	<u>\$ 545,410</u>
Finance			
Salaries and benefits			
Salaries	\$ 343,000	\$ 343,000	\$ 327,695
Overtime	6,000	6,000	12,837
Longevity pay	6,000	6,000	5,914
Deferred compensation	3,500	3,500	3,447
FICA	28,000	28,000	24,067
IMRF	40,000	40,000	38,628
HSA benefit	8,000	8,000	6,720
Health insurance	99,300	99,300	66,024
Life insurance	500	500	490
Unemployment insurance	700	700	594
Total salaries and benefits	<u>535,000</u>	<u>535,000</u>	<u>486,416</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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Finance (Continued)			
Commodities and services			
Travel	\$ 2,400	\$ 2,400	\$ 865
School of instruction	2,400	2,400	1,642
Recruitment	700	700	779
Meetings - hosting	200	200	57
Public notices	400	400	101
Memberships	2,600	2,600	2,025
Maintenance - equipment	400	400	-
Maintenance - software	21,300	21,300	18,328
Telephone	700	700	508
Professional services	-	-	158
Flexible benefits program	5,000	5,000	3,999
Software	-	-	628
Postage	4,000	4,000	3,726
In-house copies	1,500	1,500	397
In-house printing	-	-	241
Printing supplies	2,400	2,400	444
Commercial services	2,000	2,000	2,103
Total commodities and services	<u>46,000</u>	<u>46,000</u>	<u>36,001</u>
Supplies and materials			
Supplies	2,500	2,500	1,249
Periodicals and subscriptions	400	400	-
Total supplies and materials	<u>2,900</u>	<u>2,900</u>	<u>1,249</u>
Total finance	<u>\$ 583,900</u>	<u>\$ 583,900</u>	<u>\$ 523,666</u>
County clerk and recorder			
Salaries and benefits			
Salaries	\$ 299,000	\$ 299,000	\$ 300,746
Overtime	4,000	4,000	4,654
Longevity pay	7,000	7,000	6,577
Deferred compensation	3,000	3,000	2,741
FICA	24,000	24,000	21,585
IMRF	34,000	34,000	33,167
Health insurance	116,000	116,000	115,002
Life insurance	1,000	1,000	504
Unemployment insurance	1,000	1,000	691
Total salaries and benefits	<u>489,000</u>	<u>489,000</u>	<u>485,667</u>
Capital improvements			
Office Furniture	1,000	1,200	1,021
Total capital improvements	<u>1,000</u>	<u>1,200</u>	<u>1,021</u>
Commodities and services			
Travel	500	500	792
School of instruction	500	500	446
Memberships	1,000	1,000	715
Maintenance - equipment	8,000	400	-
Postage	14,000	13,000	12,906
In-house copies	3,000	3,000	3,367
Vital records	2,500	2,500	1,784
Total commodities and services	<u>29,500</u>	<u>20,900</u>	<u>20,010</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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
County clerk and recorder (Continued)			
Supplies and materials			
Supplies	\$ 8,500	\$ 4,900	\$ 4,829
Total supplies and materials	<u>8,500</u>	<u>4,900</u>	<u>4,829</u>
Total county clerk and recorder	<u>\$ 528,000</u>	<u>\$ 516,000</u>	<u>\$ 511,527</u>
Regional superintendent of schools			
Salaries and benefits			
Salaries	\$ 25,000	\$ 25,000	\$ 50,427
Part-time	128,000	127,200	102,057
FICA	3,600	3,600	11,817
IMRF	3,000	3,000	9,758
Insurance buyout	-	-	3,000
Health insurance	24,000	24,000	-
Life insurance	100	100	77
Unemployment insurance	300	300	900
Total salaries and benefits	<u>184,000</u>	<u>183,200</u>	<u>178,036</u>
Commodities and services			
Travel	9,000	9,000	9,533
Memberships	3,100	3,100	2,757
Postage	1,500	1,500	1,200
Telephone	1,700	1,700	1,700
Rental of space	11,000	11,000	11,000
Rental of equipment	1,400	1,400	808
Total commodities and services	<u>27,700</u>	<u>27,700</u>	<u>26,998</u>
Supplies and materials			
Supplies	4,000	4,800	4,720
Total supplies and materials	<u>4,000</u>	<u>4,800</u>	<u>4,720</u>
Total regional superintendent of schools	<u>\$ 215,700</u>	<u>\$ 215,700</u>	<u>\$ 209,754</u>
Treasurer			
Salaries and benefits			
Salaries	\$ 209,000	\$ 209,000	\$ 209,081
Overtime	500	500	446
Longevity pay	3,600	3,600	3,436
Deferred compensation	3,000	3,000	2,741
FICA	17,000	17,000	16,188
IMRF	24,000	24,000	25,154
Insurance buyout	6,000	6,000	6,000
Health insurance	34,000	34,000	33,696
Life insurance	400	400	336
Unemployment insurance	500	500	533
Total salaries and benefits	<u>298,000</u>	<u>298,000</u>	<u>297,611</u>
Commodities and services			
Travel	300	300	265
Registrations	100	100	100
Public notices	2,600	2,600	2,924
Memberships	800	800	785
Maintenance - equipment	200	200	133
Postage	20,000	20,000	20,088

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Treasurer (Continued)			
Commodities and services (Continued)			
In-house copies	\$ 400	\$ 400	\$ 125
Commercial services	6,000	6,000	5,622
Data processing services	300	300	495
Total commodities and services	<u>30,700</u>	<u>30,700</u>	<u>30,537</u>
Supplies and materials			
Supplies	1,200	1,200	1,159
Periodicals and subscriptions	400	400	522
Total supplies and materials	<u>1,600</u>	<u>1,600</u>	<u>1,681</u>
Total treasurer	<u>\$ 330,300</u>	<u>\$ 330,300</u>	<u>\$ 329,829</u>
Supervisor of assessments			
Salaries and benefits			
Salaries	\$ 277,000	\$ 277,000	\$ 277,234
Boards and commissions	34,000	34,000	30,636
Overtime	700	700	216
Longevity pay	6,000	6,000	5,832
Deferred compensation	3,000	3,000	2,454
FICA	24,000	24,000	22,468
IMRF	29,000	29,000	31,686
Insurance buyout	3,000	3,000	3,000
Health insurance	74,000	74,000	74,232
Life insurance	500	500	420
Unemployment insurance	800	800	702
Total salaries and benefits	<u>452,000</u>	<u>452,000</u>	<u>448,880</u>
Commodities and services			
Travel	1,500	1,500	164
School of instruction	2,000	2,000	640
Public notices	15,000	15,000	10,614
Memberships	500	500	80
Postage	6,500	6,500	5,050
In-house copies	1,500	1,500	1,260
Per diem and expenses	1,600	1,600	1,172
Commercial services	500	500	480
Professional services	4,500	4,500	3,645
Total commodities and services	<u>33,600</u>	<u>33,600</u>	<u>23,105</u>
Supplies and materials			
Supplies	4,500	4,500	3,296
Mapping supplies	1,000	1,000	995
Periodicals and subscriptions	500	500	730
Total supplies and materials	<u>6,000</u>	<u>6,000</u>	<u>5,021</u>
Total supervisor of assessments	<u>\$ 491,600</u>	<u>\$ 491,600</u>	<u>\$ 477,006</u>
Elections			
Salaries and benefits			
Salaries	\$ 83,000	\$ 88,000	\$ 87,710
Overtime	4,000	18,000	18,300
Longevity pay	3,000	3,000	2,851
FICA	7,000	9,000	9,160

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Elections (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 10,400	\$ 12,400	\$ 12,520
Insurance buyout	3,000	3,000	3,000
Health insurance	20,000	20,000	19,584
Life insurance	300	300	252
Unemployment insurance	300	1,300	868
Total salaries and benefits	<u>131,000</u>	<u>155,000</u>	<u>154,245</u>
Capital improvements			
Office furniture and small equipment	10,000	10,000	9,753
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>9,753</u>
Commodities and services			
Travel	2,000	2,000	1,689
Public notices	24,000	24,000	24,000
Maintenance - software	30,000	30,000	30,956
Maintenance - equipment	28,000	28,000	24,940
Professional services	100,000	100,000	99,125
Early voting expenses	30,000	30,000	28,548
Postage	35,000	35,000	35,751
In-house copies	2,000	2,000	2,516
Per diem and expenses	120,000	140,000	141,477
Commercial services	26,000	26,000	28,223
Data processing services	5,000	5,000	5,000
Total commodities and services	<u>402,000</u>	<u>422,000</u>	<u>422,225</u>
Supplies and materials			
Supplies	32,000	32,000	30,936
Total elections	<u>\$ 575,000</u>	<u>\$ 619,000</u>	<u>\$ 617,159</u>
Planning and zoning			
Salaries and benefits			
Salaries	\$ 299,000	\$ 247,900	\$ 239,313
Overtime	1,000	1,000	2,199
On call	-	-	80
Longevity pay	2,500	2,500	2,253
Deferred compensation	5,500	5,500	3,675
PHO Contingency	-	-	1,205
FICA	23,000	23,000	17,245
IMRF	33,000	33,000	25,104
HSA benefit	3,000	3,000	3,960
Health insurance	98,000	98,000	68,046
Life insurance	400	400	315
Unemployment insurance	600	600	693
Total salaries and benefits	<u>466,000</u>	<u>414,900</u>	<u>364,088</u>
Capital improvements			
Computer equipment	-	1,100	1,057
Total capital improvements	<u>-</u>	<u>1,100</u>	<u>1,057</u>
Commodities and services			
Travel	2,300	2,300	3,525
School of instruction	2,000	2,000	30

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Planning and zoning (Continued)			
Commodities and services (Continued)			
Public notices	\$ 2,500	\$ 2,500	\$ 3,245
Memberships	1,800	1,800	1,039
Maintenance - vehicles	500	500	197
Postage	1,100	1,100	512
In-house copies	500	500	230
Telephone	800	800	572
Professional services	-	50,000	52,023
Zoning officer	6,700	6,700	5,932
Mileage - boards	400	400	221
Total commodities and services	<u>18,600</u>	<u>68,600</u>	<u>67,526</u>
Supplies and materials			
Supplies	2,800	2,800	1,936
Fuels and lubricants	2,600	2,600	1,047
Total supplies and materials	<u>5,400</u>	<u>5,400</u>	<u>2,983</u>
Total planning and zoning	<u>\$ 490,000</u>	<u>\$ 490,000</u>	<u>\$ 435,654</u>
Information management office			
Salaries and benefits			
Salaries	\$ 607,000	\$ 607,000	\$ 555,214
Overtime	12,000	12,000	14,766
On call	3,000	3,000	4,598
Longevity pay	7,000	7,000	7,068
Deferred compensation	5,000	5,000	5,170
FICA	49,000	49,000	42,541
IMRF	71,000	71,000	65,754
Insurance buyout	9,000	9,000	9,000
HSA benefit	3,000	3,000	3,168
Health insurance	112,000	112,000	87,552
Life insurance	1,000	1,000	672
Unemployment insurance	1,000	1,000	798
Total salaries and benefits	<u>880,000</u>	<u>880,000</u>	<u>796,301</u>
Capital improvements			
Office furniture and small equipment	300	300	-
Computer equipment	2,000	2,000	1,084
Total capital improvements	<u>2,300</u>	<u>2,300</u>	<u>1,084</u>
Commodities and services			
Travel	1,500	1,500	32
School of instruction	5,000	5,000	200
Mileage	200	200	378
Memberships	300	300	844
Maintenance - software	6,800	6,800	6,912
Maintenance - vehicles	1,000	1,000	909
Postage	200.00	200.00	69.15
In-house copies	300	300	107
Telephone	95,500	95,500	66,973
Professional services	9,000	9,000	5,510
Commercial services	1,500	1,500	125
Software acquisition	8,500	8,500	980
Total commodities and services	<u>129,800</u>	<u>129,800</u>	<u>83,039</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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Information management office (Continued)			
Supplies and materials			
Supplies	\$ 1,500	\$ 1,500	\$ 4,238
Technical supplies	5,000	5,000	2,907
Periodicals and subscriptions	500	500	24
Fuel	500	500	64
Total supplies and materials	<u>7,500</u>	<u>7,500</u>	<u>7,233</u>
Total information management office	<u>\$ 1,019,600</u>	<u>\$ 1,019,600</u>	<u>\$ 887,657</u>
Other			
Salaries and benefits			
Salaries	\$ 53,900	\$ 53,900	\$ -
Total salaries and benefits	<u>53,900</u>	<u>53,900</u>	<u>-</u>
Commodities and services			
Public notices	600	600	1,256
Meetings	1,000	1,000	1,186
Memberships	2,000	2,000	-
Maintenance - equipment	2,000	2,000	-
Maintenance - building	2,000	2,000	629
Special programs	1,000	1,000	-
Property tax payment	3,000	3,000	721
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	4,000	4,000	1,660
Legislative program	1,000	1,000	-
Commercial services	1,400	1,400	1,003
Professional services	113,000	113,000	101,320
Judgments	1,000	1,000	-
Data processing services	54,000	54,000	53,970
Convention and visitor bureau	15,000	15,000	15,000
Soil conservation match	27,000	27,000	27,000
Americans with disabilities	4,000	4,000	-
Total commodities and services	<u>349,000</u>	<u>349,000</u>	<u>320,745</u>
Total other	<u>\$ 402,900</u>	<u>\$ 402,900</u>	<u>\$ 320,745</u>
Facilities management			
Salaries and benefits			
Salaries	\$ 406,000	\$ 406,000	\$ 386,043
Seasonal	10,000	10,000	-
Overtime	28,000	28,000	25,187
On call	9,000	9,000	8,874
Longevity pay	11,000	11,000	9,324
Deferred compensation	4,000	4,000	3,375
FICA	36,000	36,000	31,078
IMRF	49,000	49,000	44,966
Insurance buyout	-	-	3,000
Health insurance	145,000	145,000	86,454
Life insurance	1,000	1,000	672
H.S.A benefit	-	-	1,344
Unemployment insurance	1,000	1,000	1,159
Total salaries and benefits	<u>700,000</u>	<u>700,000</u>	<u>601,476</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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Facilities management (Continued)			
Capital improvements			
Landscaping	\$ 15,000	\$ 15,000	\$ 13,260
Americans with disability	5,000	5,000	-
Building security	10,000	10,000	8,421
Office furniture and small equipment	2,500	2,500	-
Computer equipment	1,000	1,000	-
Concrete replacement and repairs	10,000	10,000	9,440
General painting	10,000	10,000	905
HVAC upgrades	10,000	10,000	10,000
Energy greening	10,000	10,000	9,329
Total capital improvements	<u>73,500</u>	<u>73,500</u>	<u>51,355</u>
Commodities and services			
Travel	500	500	17
Mileage - employee	500	500	80
Training	4,000	4,000	3,080
Memberships	500	500	356
Maintenance - equipment	118,000	118,000	106,951
Maintenance - vehicles	3,000	3,000	2,842
Maintenance - building	90,000	90,000	105,204
Rent - equipment	2,500	2,500	2,516
Leased equipment	80,000	80,000	48,013
Utilities	300,000	300,000	277,124
Telephone	8,000	8,000	8,160
Commercial services	160,000	160,000	148,009
Supplies	1,000	1,000	293
Postage	500	500	249
Total commodities and services	<u>768,500</u>	<u>768,500</u>	<u>702,894</u>
Supplies and materials			
Copy machine supplies	500	500	-
Printing supplies	1,000	1,000	734
Stock paper	46,000	46,000	38,249
Books and subscriptions	300	300	240
Winter maintenance	11,000	11,000	8,488
Janitorial	20,000	20,000	23,967
Clothing	3,600	3,600	2,371
Fuel	8,500	8,500	6,368
Total supplies and materials	<u>90,900</u>	<u>90,900</u>	<u>80,417</u>
Total facilities management	<u>\$ 1,632,900</u>	<u>\$ 1,632,900</u>	<u>\$ 1,436,142</u>
Community outreach building			
Personnel services			
Salaries	\$ 12,700	\$ 12,700	\$ 10,989
Seasonal	4,000	4,000	3,426
FICA	1,200	1,200	1,106
Unemployment insurance	100	100	137
Total personnel services	<u>18,000</u>	<u>18,000</u>	<u>15,658</u>
Commodities and services			
Meetings	300	300	-
Maintenance - equipment	4,000	4,000	8,902
Maintenance - building	10,500	10,500	5,208

(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, 2016

	Original Budget	Final Budget	Actual
GENERAL GOVERNMENT (Continued)			
Community outreach building (Continued)			
Commodities and services (Continued)			
Maintenance - grounds	\$ 1,500	\$ 1,500	\$ 1,712
Maintenance - HVAC	5,000	5,000	592
Electricity	34,500	34,500	38,052
Telephone	1,000	1,000	1,023
Garbage	4,500	4,500	2,982
Water and sewer	1,000	1,000	1,066
Commercial services	7,000	7,000	8,162
Janitorial contract	4,000	4,000	4,224
Total commodities and services	<u>73,300</u>	<u>73,300</u>	<u>71,923</u>
Supplies and materials			
Janitorial supplies	1,500	1,500	2,609
Winter maintenance	2,000	2,000	999
Fuel	1,200	1,200	381
Total supplies and materials	<u>4,700</u>	<u>4,700</u>	<u>3,989</u>
Total community outreach building	<u>\$ 96,000</u>	<u>\$ 96,000</u>	<u>\$ 91,570</u>
PUBLIC SAFETY			
Circuit clerk			
Salaries and benefits			
Salaries	\$ 755,000	\$ 770,000	\$ 787,624
Overtime	4,000	4,000	221
Longevity pay	15,000	15,000	12,105
Deferred compensation	5,000	5,000	5,221
FICA	61,000	61,000	58,769
IMRF	89,000	89,000	92,682
Insurance buyout	24,000	24,000	21,000
HSA benefit	6,000	6,000	5,856
Health insurance	186,000	186,000	176,700
Life insurance	2,000	2,000	1,687
Unemployment insurance	2,000	2,000	2,093
Total salaries and benefits	<u>1,149,000</u>	<u>1,164,000</u>	<u>1,163,958</u>
Commodities and services			
Travel	7,500	7,500	9,600
Public notices	400	400	518
Memberships	1,500	1,500	1,065
Telephone	1,500	1,500	1,435
Commercial services	2,000	2,000	-
Professional services	2,000	2,000	180
Postage	18,000	18,000	14,935
In-house copies	26,500	11,500	11,422
Total commodities and services	<u>59,400</u>	<u>44,400</u>	<u>39,155</u>
Supplies and materials			
Supplies	24,000	24,000	28,753
Periodicals and subscriptions	500	500	198
Total supplies and materials	<u>24,500</u>	<u>24,500</u>	<u>28,951</u>
Total circuit clerk	<u>\$ 1,232,900</u>	<u>\$ 1,232,900</u>	<u>\$ 1,232,064</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Judiciary			
Salaries and benefits			
Salaries	\$ 369,000	\$ 369,000	\$ 363,938
Overtime	500	500	796
Longevity pay	6,000	6,000	5,611
FICA	29,000	29,000	26,126
IMRF	28,000	28,000	28,137
Insurance buyout	3,000	3,000	3,000
Health insurance	84,000	84,000	83,736
Life insurance	600	600	588
Unemployment insurance	1,900	1,900	1,773
Total salaries and benefits	<u>522,000</u>	<u>522,000</u>	<u>513,705</u>
Capital improvements			
Office furniture and equipment	-	1,600	1,515
Total capital improvements	<u>-</u>	<u>1,600</u>	<u>1,515</u>
Commodities and services			
Travel	3,400	3,400	4,935
Meetings	1,300	1,300	4,465
Memberships	4,000	4,000	5,630
Postage	500	500	293
In-house copies	600	600	368
Legal transcripts	20,000	18,400	11,396
Appointed attorneys	21,000	21,000	21,135
Telephone	400	400	334
Professional services	40,000	40,000	40,427
Total commodities and services	<u>91,200</u>	<u>89,600</u>	<u>88,983</u>
Supplies and materials			
Supplies	5,000	5,000	4,414
Clothing	1,200	1,200	312
Total supplies and materials	<u>6,200</u>	<u>6,200</u>	<u>4,726</u>
Total judiciary	<u>\$ 619,400</u>	<u>\$ 619,400</u>	<u>\$ 608,929</u>
Court services			
Salaries and benefits			
Salaries	\$ 998,000	\$ 998,000	\$ 968,781
Longevity pay	7,000	7,000	6,896
FICA	79,000	79,000	72,634
IMRF	115,000	115,000	110,730
SLEP	1,000	1,000	167
Insurance buyout	30,000	30,000	27,000
HSA benefit	-	-	1,320
Health insurance	120,000	120,000	124,872
Life insurance	2,000	2,000	1,747
Unemployment insurance	2,000	2,000	2,166
Total salaries and benefits	<u>1,354,000</u>	<u>1,354,000</u>	<u>1,316,313</u>
Commodities and services			
Maintenance - equipment	500	500	1,290
Postage	4,000	4,000	3,100
In-house copies	2,000	2,000	1,503

(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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY(Continued)			
Court services (Continued)			
Commodities and services			
Telephone	\$ 7,000	\$ 7,000	\$ 6,968
Special programs	3,600	3,600	1,700
Medical expense	500	500	240
Professional services	4,000	4,000	3,540
Commercial services	2,000	2,000	847
Detention space	80,000	80,000	183,910
Specialized care and treatment	193,000	193,000	54,032
Total commodities and services	<u>296,600</u>	<u>296,600</u>	<u>257,130</u>
Supplies and materials			
Supplies	5,000	5,000	4,518
Total supplies and materials	<u>5,000</u>	<u>5,000</u>	<u>4,518</u>
Total court services	<u>\$ 1,655,600</u>	<u>\$ 1,655,600</u>	<u>\$ 1,577,961</u>
Jury commission			
Salaries and benefits			
Salaries	\$ 24,000	\$ 24,000	\$ 23,854
Boards and commissions	7,500	7,500	7,500
FICA	2,300	2,300	2,140
IMRF	3,000	3,000	2,632
Health insurance	10,000	10,000	9,792
Life insurance	100	100	84
Unemployment insurance	100	100	100
Total salaries and benefits	<u>47,000</u>	<u>47,000</u>	<u>46,102</u>
Commodities and services			
Postage	7,000	7,000	3,587
Mileage	500	500	-
Maintenance - equipment	200	200	-
In-house copies	1,400	1,400	575
Jurors' fees and expenses	93,000	93,000	68,109
Total commodities and services	<u>102,100</u>	<u>102,100</u>	<u>72,271</u>
Supplies and materials			
Supplies	1,000	1,000	381
Total jury commission	<u>\$ 150,100</u>	<u>\$ 150,100</u>	<u>\$ 118,754</u>
Coroner			
Salaries and benefits			
Salaries	\$ 70,700	\$ 70,700	\$ 70,751
Part-time	45,000	45,000	43,148
Longevity pay	500	500	443
Deferred compensation	2,000	2,000	1,901
FICA	9,000	9,000	8,317
IMRF	8,000	8,000	8,534
Health insurance	29,000	29,000	29,070
Life insurance	200	200	105
Unemployment insurance	600	600	427
Total salaries and benefits	<u>165,000</u>	<u>165,000</u>	<u>162,696</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Coroner (Continued)			
Commodities and services			
Travel	\$ 6,000	\$ 6,000	\$ 6,593
School of instruction	1,500	1,500	1,730
Memberships	900	900	810
Maintenance - equipment	300	300	-
Maintenance - vehicles	700	700	82
Postage	400	400	252
In-house copies	100	100	-
Telephone	3,700	3,700	4,542
Commercial services	300	300	-
Professional services	51,000	94,000	93,799
Jurors' fees and expenses	200	200	-
Total commodities and services	<u>65,100</u>	<u>108,100</u>	<u>107,808</u>
Supplies and materials			
Supplies	3,900	4,900	4,741
Clothing	400	400	959
Periodicals and subscriptions	400	400	544
Fuels and lubricants	1,900	1,900	243
Total supplies and materials	<u>6,600</u>	<u>7,600</u>	<u>6,487</u>
Total coroner	<u>\$ 236,700</u>	<u>\$ 280,700</u>	<u>\$ 276,991</u>
Sheriff			
Salaries and benefits			
Salaries	\$ 3,675,000	\$ 3,675,000	\$ 3,566,192
Overtime	250,000	250,000	361,377
On call	17,000	17,000	16,879
Supervisory differential	4,000	4,000	4,343
Premium holiday	34,000	34,000	27,781
Training pay	4,000	4,000	3,087
Continuing education	26,000	26,000	23,730
Longevity pay	67,000	67,000	54,980
Deferred compensation	4,000	4,000	3,922
PHO contingency	5,000	5,000	-
FICA	314,000	314,000	284,110
IMRF	26,000	26,000	25,757
SLEP	811,000	811,000	791,106
Insurance buyout	36,000	36,000	30,000
HSA benefit	8,000	8,000	10,488
Health insurance	705,000	705,000	647,804
Life insurance	4,000	4,000	3,703
Unemployment insurance	5,000	5,000	4,801
Total salaries and benefits	<u>5,995,000</u>	<u>5,995,000</u>	<u>5,860,060</u>
Capital improvements			
Office furniture and equipment	9,400	9,400	1,886
Other equipment	9,500	9,500	2,500
Total capital improvements	<u>18,900</u>	<u>18,900</u>	<u>4,386</u>
Commodities and services			
Travel	6,500	6,500	7,333
School of instruction	19,000	19,000	19,714
Public notices	200	200	-

(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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff (Continued)			
Commodities and services (Continued)			
Memberships	\$ 1,300	\$ 1,300	\$ 1,405
Maintenance - vehicles	65,000	65,000	75,719
Maintenance - equipment	46,000	46,000	44,682
Postage	8,000	8,000	7,020
In-house copies	3,700	3,700	3,696
Telephone	14,000	14,000	17,728
Meetings - host expenses	800	800	1,243
Training	-	-	1,760
Internal training program	8,000	8,000	-
Investigation	6,000	6,000	10,387
K-9	3,000	3,000	2,374
Total commodities and services	<u>181,500</u>	<u>181,500</u>	<u>193,061</u>
Supplies and materials			
Supplies	13,500	13,500	10,413
Photo and microfilm supplies	1,000	1,000	-
Firearm supplies	9,900	9,900	10,163
Police supplies	7,700	7,700	4,814
Fuels and lubricants	130,000	127,000	84,162
Clothing	40,000	40,000	44,497
Total supplies and materials	<u>202,100</u>	<u>199,100</u>	<u>154,049</u>
Total sheriff	<u>\$ 6,397,500</u>	<u>\$ 6,394,500</u>	<u>\$ 6,211,556</u>
Sheriff's auxiliary			
Capital improvements			
Other equipment	\$ 2,500	\$ 2,500	\$ 1,340
Commodities and services			
Maintenance - equipment	1,500	1,500	1,225
Contribution to agencies	2,000	2,000	-
Total commodities and services	<u>3,500</u>	<u>3,500</u>	<u>1,225</u>
Supplies and materials			
Police supplies	1,000	1,000	994
Clothing	1,800	1,800	2,034
Total supplies and materials	<u>2,800</u>	<u>2,800</u>	<u>3,028</u>
Total sheriff's auxiliary	<u>\$ 8,800</u>	<u>\$ 8,800</u>	<u>\$ 5,593</u>
Sheriff's merit commission			
Salaries and benefits			
Boards and commissions	\$ 4,500	\$ 4,500	\$ 3,300
FICA	500	500	252
Total salaries and benefits	<u>5,000</u>	<u>5,000</u>	<u>3,552</u>
Commodities and services			
Public notices	2,500	5,500	7,868
Professional services	19,000	19,000	15,259
Meetings	100	100	309
Per diem and expenses	400	400	758
Total commodities and services	<u>22,000</u>	<u>25,000</u>	<u>24,194</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's merit commission (Continued)			
Supplies and materials			
Office supplies	\$ 100	\$ 100	\$ -
Total supplies and materials	<u>100</u>	<u>100</u>	<u>-</u>
 Total sheriff's merit commission	 <u>\$ 27,100</u>	 <u>\$ 30,100</u>	 <u>\$ 27,746</u>
 Sheriff's communication			
Salaries and benefits			
Salaries	\$ 1,676,000	\$ 1,676,000	\$ 1,602,580
Special events	-	-	272
Overtime	58,000	58,000	106,069
On call	2,000	2,000	1,214
Supervisory differential	3,000	3,000	2,455
Premium holiday	24,000	24,000	22,718
Training pay	3,000	3,000	2,266
Education pay	6,000	6,000	6,662
Longevity pay	25,000	24,000	23,289
PHO contingency	10,000	10,000	-
Salary study adjustment	20,000	20,000	-
FICA	142,000	142,000	127,214
SLEP	388,000	388,000	367,461
Insurance buyout	21,000	21,000	21,000
Health insurance	354,000	354,000	320,820
Life insurance	2,000	2,000	2,079
Unemployment insurance	3,000	3,000	2,676
Insurance premiums	23,000	23,000	23,000
Total salaries and benefits	<u>2,760,000</u>	<u>2,759,000</u>	<u>2,631,775</u>
 Capital improvements			
Office furniture and equipment	1,700	1,700	1,693
Other equipment	1,600	2,100	1,794
Communication equipment - rented space	8,000	8,000	8,702
Total capital improvements	<u>11,300</u>	<u>11,800</u>	<u>12,189</u>
 Commodities and services			
Travel	1,000	1,000	1,940
School of instruction	5,000	5,000	1,310
Memberships	300	300	137
Maintenance - software	65,000	65,000	63,520
Maintenance - equipment	13,000	13,000	12,709
In-house copies	800	800	119
Telephone	21,000	21,000	16,573
Total commodities and services	<u>106,100</u>	<u>106,100</u>	<u>96,308</u>
 Supplies and materials			
Supplies	7,000	7,500	7,873
Janitorial supplies	100	100	-
Periodicals and subscriptions	300	300	-
Clothing	8,000	8,000	9,158
Total supplies and materials	<u>15,400</u>	<u>15,900</u>	<u>17,031</u>
 Total sheriff's communication	 <u>\$ 2,892,800</u>	 <u>\$ 2,892,800</u>	 <u>\$ 2,757,303</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Sheriff's corrections			
Salaries and benefits			
Salaries	\$ 2,218,000	\$ 2,218,000	\$ 2,151,293
Workers' compensation insurance	-	-	1,629
Overtime	63,000	63,000	155,952
On call	3,000	3,000	1,981
Supervisory differential	2,000	2,000	2,526
Premium holiday	23,000	23,000	26,108
Training pay	2,000	2,000	5,177
Education pay	12,000	12,000	14,172
Longevity pay	20,000	20,000	17,671
FICA	188,000	188,000	175,197
IMRF	8,000	8,000	10,419
SLEP	498,000	498,000	464,208
Insurance buyout	39,000	39,000	42,000
Health insurance	333,000	333,000	258,474
Life insurance	3,000	3,000	2,380
HSA benefit	3,000	3,000	2,159
Unemployment insurance	4,000	4,000	3,493
Total salaries and benefits	<u>3,419,000</u>	<u>3,419,000</u>	<u>3,334,839</u>
Capital improvements			
Office furniture and equipment	2,400	2,900	3,216
Other equipment	4,600	4,600	3,814
Total capital improvements	<u>7,000</u>	<u>7,500</u>	<u>7,030</u>
Commodities and services			
Travel	3,000	3,000	1,446
School of instruction	7,000	7,000	4,747
Memberships	300	300	15
Maintenance - equipment	18,000	18,000	20,501
In-house copies	2,000	2,000	2,314
Internal training program	9,800	9,800	9,529
Professional services	45,000	45,000	35,159
Prisoner transportation	9,000	9,000	12,485
Detention space	800,000	800,000	653,820
Electronic monitoring	50,000	50,000	86,215
Medical expense	226,000	226,000	217,378
Arrestee medical costs	2,000	2,000	3,823
Total commodities and services	<u>1,172,100</u>	<u>1,172,100</u>	<u>1,047,432</u>
Supplies and materials			
Supplies	6,500	6,500	12,691
Janitorial supplies	14,500	14,500	15,862
Inmate supplies	8,000	8,000	8,594
Police supplies	1,000	500	197
Books and subscriptions	-	-	180
Clothing	21,000	21,000	29,831
Food program	235,000	235,000	241,811
Total supplies and materials	<u>286,000</u>	<u>285,500</u>	<u>309,166</u>
Total sheriff's corrections	<u>\$ 4,884,100</u>	<u>\$ 4,884,100</u>	<u>\$ 4,698,467</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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
State's attorney			
Salaries and benefits			
Salaries	\$ 1,297,000	\$ 1,275,500	\$ 1,215,361
Overtime	3,000	3,000	72
Longevity pay	5,000	5,000	4,358
PHO contingency	-	-	29,612
FICA	100,000	100,000	90,018
IMRF	146,000	146,000	139,808
Insurance buyout	45,000	45,000	36,000
Health insurance	171,000	171,000	173,322
Life insurance	2,000	2,000	1,799
Unemployment insurance	3,000	3,000	3,028
Total salaries and benefits	<u>1,772,000</u>	<u>1,750,500</u>	<u>1,693,378</u>
Capital improvements			
Office furniture and other small equipment	-	1,500	1,212
Total capital improvements	<u>-</u>	<u>1,500</u>	<u>1,212</u>
Commodities and services			
Travel	5,000	7,000	7,035
School of instruction	2,000	2,000	2,262
Meetings - host expenses	500	500	1,009
Memberships	6,000	8,000	8,150
Juror's fees	-	2,000	2,350
Witness fees	3,000	3,000	2,252
Public notices	1,300	1,300	2,653
Postage	6,500	6,500	5,725
In-house copies	6,500	7,500	8,471
Telephone	400	400	392
Legal transcripts	6,000	9,000	9,810
Copier leases	2,000	2,000	1,980
Grand jury transcripts	2,000	2,000	2,970
Professional services	5,000	8,000	8,612
Commercial services	2,000	2,000	-
State appellate service	24,000	24,000	24,000
Shipping	500	500	663
In-house printing	3,000	3,000	2,219
In-house supplies	2,500	2,500	-
Grand jury expense	5,000	7,000	7,620
Total commodities and services	<u>83,200</u>	<u>98,200</u>	<u>98,173</u>
Supplies and materials			
Supplies	8,000	13,000	13,767
Periodicals and subscriptions	5,000	5,000	2,254
Total supplies and materials	<u>13,000</u>	<u>18,000</u>	<u>16,021</u>
Total state's attorney	<u>\$ 1,868,200</u>	<u>\$ 1,868,200</u>	<u>\$ 1,808,784</u>
Public defender			
Salaries and benefits			
Salaries	\$ 712,000	\$ 712,000	\$ 702,200
Longevity pay	6,000	6,000	5,862
PHO contingency	-	-	495
FICA	54,000	54,000	50,108

(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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Public defender (Continued)			
Salaries and benefits (Continued)			
IMRF	\$ 80,000	\$ 80,000	\$ 79,089
Insurance buyout	9,000	9,000	9,000
HSA benefit	5,000	5,000	1,344
Health insurance	98,000	98,000	86,292
Life insurance	1,000	1,000	924
Unemployment insurance	1,000	1,000	1,209
Total salaries and benefits	<u>966,000</u>	<u>966,000</u>	<u>936,523</u>
Commodities and services			
Travel	2,500	2,500	1,131
State required travel	3,000	3,000	-
School of instruction	1,400	1,400	1,178
Mileage	1,200	1,200	1,275
Meetings	500	500	-
Memberships	6,500	6,500	6,677
Telephone	500	500	-
Postage	1,200	1,200	780
In-house copies	2,000	2,000	1,263
Witness fees	800	800	-
Legal transcripts	2,700	2,700	1,950
Professional services	80,000	80,000	12,783
Commercial services	1,500	1,500	1,047
Total commodities and services	<u>103,800</u>	<u>103,800</u>	<u>28,084</u>
Supplies and materials			
Supplies	6,800	6,800	5,914
Periodicals and subscriptions	5,000	5,000	7,472
Total supplies and materials	<u>11,800</u>	<u>11,800</u>	<u>13,386</u>
Total public defender	<u>\$ 1,081,600</u>	<u>\$ 1,081,600</u>	<u>\$ 977,993</u>
Emergency services			
Salaries and benefits			
Salaries	\$ 73,000	\$ 73,000	\$ 75,150
Part-time	2,000	2,000	-
Longevity pay	1,400	1,400	1,328
FICA	6,000	6,000	5,118
IMRF	8,300	8,300	8,683
Health insurance	16,000	16,000	15,498
Life insurance	100	100	63
Unemployment insurance	200	200	75
Total salaries and benefits	<u>107,000</u>	<u>107,000</u>	<u>105,915</u>
Capital improvements			
Other equipment	8,500	8,800	8,718
Total capital improvements	<u>8,500</u>	<u>8,800</u>	<u>8,718</u>
Commodities and services			
Travel	1,800	1,800	74
School of instruction	1,000	1,000	125
Memberships	200	200	65
Maintenance - equipment	300	300	6
Maintenance - software	200	200	-

(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, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Emergency services (Continued)			
Commodities and services (Continued)			
Maintenance - vehicles	\$ 1,000	\$ 1,000	\$ 1,635
Rental of equipment	6,300	6,300	9,665
Postage	200	200	7
In-house copies	200	200	88
Internet	13,200	13,200	13,200
Telephone	800	800	-
Total commodities and services	<u>25,200</u>	<u>25,200</u>	<u>24,865</u>
Supplies and materials			
Supplies	2,000	2,000	2,730
Periodicals and subscriptions	600	600	-
Fuels and lubricants	2,900	2,600	1,881
Total supplies and materials	<u>5,500</u>	<u>5,200</u>	<u>4,611</u>
Total emergency services	<u>\$ 146,200</u>	<u>\$ 146,200</u>	<u>\$ 144,109</u>
Local emergency plan commission			
Salaries and benefits			
Salaries	\$ 12,500	\$ 11,000	\$ -
Part-time	-	-	11,186
FICA	1,000	1,000	1,237
IMRF	-	-	93
Unemployment insurance	100	100	100
Total salaries and benefits	<u>13,600</u>	<u>12,100</u>	<u>12,616</u>
Commodities and services			
Travel	1,000	1,000	141
Training	7,000	7,000	6,200
Public notices	200	200	111
Supplies	800	2,300	3,885
Postage	200	200	188
Total commodities and services	<u>9,200</u>	<u>10,700</u>	<u>10,525</u>
Total local emergency plan commission	<u>\$ 22,800</u>	<u>\$ 22,800</u>	<u>\$ 23,141</u>
HEALTH AND WELFARE			
Public health			
Commodities and services			
Meetings	\$ 300	\$ 300	\$ -
Maintenance - equipment	6,000	6,000	3,221
Maintenance - building	15,000	15,000	15,802
Maintenance - grounds	3,000	3,000	1,396
Maintenance - HVAC	18,000	18,000	16,804
Electricity	54,000	54,000	56,465
Gas	26,000	26,000	13,770
Garbage	4,500	4,500	3,902
Water and sewer	2,500	2,500	3,177
Commercial services	4,200	4,200	825
Janitorial contract	30,000	30,000	31,091
Total commodities and services	<u>163,500</u>	<u>163,500</u>	<u>146,453</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, 2016

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Public health (Continued)			
Supplies and materials			
Janitorial supplies	\$ 5,000	\$ 5,000	\$ 5,506
Winter maintenance	4,000	4,000	4,438
Fuel	500	500	21
Total supplies and materials	<u>9,500</u>	<u>9,500</u>	<u>9,965</u>
Total public health	<u>\$ 173,000</u>	<u>\$ 173,000</u>	<u>\$ 156,418</u>

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 10,000	\$ 10,000	\$ 1,683
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,683</u>
EXPENDITURES			
Public safety			
Commodities and services	1,335,000	1,335,000	634,543
Capital outlay			
Jail construction	9,665,000	9,665,000	7,529,090
Total expenditures	<u>11,000,000</u>	<u>11,000,000</u>	<u>8,163,633</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(10,990,000)</u>	<u>(10,990,000)</u>	<u>(8,161,950)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
County farm	250,000	250,000	-
Opportunity	250,000	250,000	-
Landfill host benefit	2,600,000	2,600,000	-
Total other financing sources (uses)	<u>3,100,000</u>	<u>3,100,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (7,890,000)</u></u>	<u><u>\$ (7,890,000)</u></u>	<u>(8,161,950)</u>
FUND BALANCE, JANUARY 1, 2016			<u>943,138</u>
FUND BALANCE (DEFICIT), DECEMBER 31, 2016			<u><u>\$ (7,218,812)</u></u>

(See independent auditor's report.)



**NONMAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2016

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 25,661,873	\$ 1,343,517	\$ 11,288,710	\$ 38,294,100
Receivables				
Property taxes	7,270,000	-	-	7,270,000
Accounts	322,191	-	170,036	492,227
Accrued interest	8,540	-	250	8,790
Other	17,440	-	-	17,440
Prepaid items	142,559	-	224	142,783
Due from other funds	4,048,667	-	1,500,000	5,548,667
Due from other governments	959,784	86,690	24,664	1,071,138
TOTAL ASSETS	\$ 38,431,054	\$ 1,430,207	\$ 12,983,884	\$ 52,845,145
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 2,412,760	\$ -	\$ 13,592	\$ 2,426,352
Accrued payroll	99,910	-	978	100,888
Unearned revenue	162,877	-	20,000	182,877
Due to others	456,996	-	1,413	458,409
Due to other funds	582,270	-	-	582,270
Total liabilities	3,714,813	-	35,983	3,750,796
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	7,270,000	-	-	7,270,000
Total deferred inflows of resources	7,270,000	-	-	7,270,000
Total liabilities and deferred inflows of resources	10,984,813	-	35,983	11,020,796
FUND BALANCES				
Nonspendable - prepaid items	142,559	-	224	142,783
Restricted for debt service	-	1,430,207	-	1,430,207
Restricted for retirement	498,848	-	-	498,848
Restricted for public buildings	5,461,840	-	-	5,461,840
Restricted for micrographics	79,463	-	-	79,463
Restricted for tax sale automation	201,646	-	-	201,646
Restricted for history room	42,347	-	-	42,347
Restricted for fiber optic network	1,007,681	-	-	1,007,681
Restricted for Evergreen Village	3,848	-	-	3,848
Restricted for judiciary activities	1,746,863	-	-	1,746,863
Restricted for police activities	589,162	-	-	589,162
Restricted for highways and streets	11,536,406	-	-	11,536,406
Restricted for health and welfare	6,142,859	-	-	6,142,859
Unrestricted				
Assigned for capital purposes	-	-	12,892,677	12,892,677
Assigned for bike paths	-	-	55,000	55,000
Unassigned (deficit)	(7,281)	-	-	(7,281)
Total fund balances	27,446,241	1,430,207	12,947,901	41,824,349
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 38,431,054	\$ 1,430,207	\$ 12,983,884	\$ 52,845,145

(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, 2016

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 7,989,523	\$ -	\$ -	\$ 7,989,523
Licenses and permits	601,569	-	-	601,569
Intergovernmental	5,299,172	1,195,676	26,764	6,521,612
Charges for services	2,982,923	-	2,369,205	5,352,128
Fines and forfeits	180,439	-	-	180,439
Investment income	111,716	1,485	78,380	191,581
Miscellaneous	163,495	-	60	163,555
Total revenues	17,328,837	1,197,161	2,474,409	21,000,407
EXPENDITURES				
Current				
General government	1,979,136	1,600	201,476	2,182,212
Public safety	1,968,191	-	-	1,968,191
Highways and streets	5,678,477	-	-	5,678,477
Health and welfare	7,180,044	-	182,822	7,362,866
Debt service				
Principal	231,250	615,000	-	846,250
Interest and fiscal charges	819	594,265	-	595,084
Capital outlay	-	-	819,900	819,900
Total expenditures	17,037,917	1,210,865	1,204,198	19,452,980
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	290,920	(13,704)	1,270,211	1,547,427
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	99,401	-	36,551	135,952
Transfers in	1,604,437	-	1,033,097	2,637,534
Transfers (out)	(1,167,735)	-	(522,299)	(1,690,034)
Total other financing sources (uses)	536,103	-	547,349	1,083,452
NET CHANGE IN FUND BALANCES	827,023	(13,704)	1,817,560	2,630,879
FUND BALANCES, JANUARY 1, 2016	26,619,218	1,443,911	11,130,341	39,193,470
FUND BALANCES, DECEMBER 31, 2016	\$ 27,446,241	\$ 1,430,207	\$ 12,947,901	\$ 41,824,349

(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.**



SPECIAL REVENUE FUNDS (Continued)

PUBLIC SAFETY GROUP

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



SPECIAL REVENUE FUNDS (Continued)

PUBLIC SAFETY GROUP (Continued)

- **Children's Waiting Room Fund - to account for revenues restricted to the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.**

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, 2016

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
ASSETS					
Cash and investments	\$ 5,515,427	\$ 2,532,056	\$ 12,362,666	\$ 5,251,724	\$ 25,661,873
Receivables					
Property taxes	175,000	-	3,336,000	3,759,000	7,270,000
Accounts	62,454	116,447	13,560	129,730	322,191
Accrued interest	-	658	3,384	4,498	8,540
Other	-	-	-	17,440	17,440
Prepaid items	4,568	52,528	36,591	48,872	142,559
Due from other funds	2,027,563	39,500	1,481,604	500,000	4,048,667
Due from other governments	104,134	-	389,890	465,760	959,784
TOTAL ASSETS	\$ 7,889,146	\$ 2,741,189	\$ 17,623,695	\$ 10,177,024	\$ 38,431,054
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 345,529	\$ 169,112	\$ 1,746,756	\$ 151,363	\$ 2,412,760
Accrued payroll	2,632	16,446	29,342	51,490	99,910
Unearned revenue	55,584	84,853	-	22,440	162,877
Due to others	-	-	456,996	-	456,996
Due to other funds	10,266	89,400	481,604	1,000	582,270
Total liabilities	414,011	359,811	2,714,698	226,293	3,714,813
DEFERRED INFLOWS OF RESOURCES					
Deferred property taxes	175,000	-	3,336,000	3,759,000	7,270,000
Total deferred inflows of resources	175,000	-	3,336,000	3,759,000	7,270,000
Total liabilities and deferred inflows of resources	589,011	359,811	6,050,698	3,985,293	10,984,813
FUND BALANCES					
Nonspendable - prepaid items	4,568	52,528	36,591	48,872	142,559
Restricted for retirement	498,848	-	-	-	498,848
Restricted for public buildings	5,461,840	-	-	-	5,461,840
Restricted for micrographics	79,463	-	-	-	79,463
Restricted for tax sale automation	201,646	-	-	-	201,646
Restricted for history room	42,347	-	-	-	42,347
Restricted for fiber optic network	1,007,681	-	-	-	1,007,681
Restricted for Evergreen Village	3,848	-	-	-	3,848
Restricted for judiciary activities	-	1,746,863	-	-	1,746,863
Restricted for police activities	-	589,162	-	-	589,162
Restricted for highways and streets	-	-	11,536,406	-	11,536,406
Restricted for health and welfare	-	-	-	6,142,859	6,142,859
Unassigned (deficit)	(106)	(7,175)	-	-	(7,281)
Total fund balances	7,300,135	2,381,378	11,572,997	6,191,731	27,446,241
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 7,889,146	\$ 2,741,189	\$ 17,623,695	\$ 10,177,024	\$ 38,431,054

* 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, 2016

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
ASSETS				
Cash and investments	\$ 529,025	\$ 349,444	\$ 2,794,388	\$ 301,014
Receivables				
Property taxes	-	-	-	175,000
Accounts	-	-	-	-
Due from other funds	27,563	-	2,000,000	-
Due from other governments	-	-	-	16,994
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 556,588	\$ 349,444	\$ 4,794,388	\$ 493,008
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 57,020	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Due to other funds	720	-	-	-
Total liabilities	57,740	-	-	-
DEFERRED INFLOWS OF RESOURCES				
Deferred property taxes	-	-	-	175,000
Total deferred inflows of resources	-	-	-	175,000
Total liabilities and deferred inflows of resources	57,740	-	-	175,000
FUND BALANCES				
Nonspendable - prepaid items	-	-	-	-
Restricted for retirement	498,848	-	-	-
Restricted for public buildings	-	349,444	4,794,388	318,008
Restricted for micrographics	-	-	-	-
Restricted for tax sale automation	-	-	-	-
Restricted for history room	-	-	-	-
Restricted for fiber optic network	-	-	-	-
Restricted for Evergreen Village	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	498,848	349,444	4,794,388	318,008
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 556,588	\$ 349,444	\$ 4,794,388	\$ 493,008

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	FEMA Grant Evergreen Village	Total
\$ 91,345	\$ 202,788	\$ 43,989	\$ 1,082,724	\$ 77,950	\$ 42,760	\$ 5,515,427
-	-	-	-	-	-	175,000
711	-	-	61,743	-	-	62,454
-	-	-	-	-	-	2,027,563
-	-	-	-	87,140	-	104,134
4,568	-	-	-	-	-	4,568
\$ 96,624	\$ 202,788	\$ 43,989	\$ 1,144,467	\$ 165,090	\$ 42,760	\$ 7,889,146
\$ 6,047	\$ 738	\$ 1,500	\$ 121,540	\$ 158,684	\$ -	\$ 345,529
1,746	404	142	-	340	-	2,632
-	-	-	10,500	6,172	38,912	55,584
4,800	-	-	4,746	-	-	10,266
12,593	1,142	1,642	136,786	165,196	38,912	414,011
-	-	-	-	-	-	175,000
-	-	-	-	-	-	175,000
12,593	1,142	1,642	136,786	165,196	38,912	589,011
4,568	-	-	-	-	-	4,568
-	-	-	-	-	-	498,848
-	-	-	-	-	-	5,461,840
79,463	-	-	-	-	-	79,463
-	201,646	-	-	-	-	201,646
-	-	42,347	-	-	-	42,347
-	-	-	1,007,681	-	-	1,007,681
-	-	-	-	-	3,848	3,848
-	-	-	-	(106)	-	(106)
84,031	201,646	42,347	1,007,681	(106)	3,848	7,300,135
\$ 96,624	\$ 202,788	\$ 43,989	\$ 1,144,467	\$ 165,090	\$ 42,760	\$ 7,889,146

(See independent auditor's report.)

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

December 31, 2016

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage
ASSETS					
Cash and investments	\$ 50,010	\$ 1,833	\$ 296,003	\$ 13,121	\$ 643,998
Receivables					
Accounts	1,588	4,494	20,197	-	18,175
Interest	-	-	-	-	-
Prepaid items	-	-	33,589	-	-
Due from other funds	-	-	-	-	-
TOTAL ASSETS	\$ 51,598	\$ 6,327	\$ 349,789	\$ 13,121	\$ 662,173
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 13,502	\$ 27,334	\$ 116	\$ 105,579
Accrued payroll	728	-	3,162	-	1,317
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	14,100	-	-
Total liabilities	728	13,502	44,596	116	106,896
FUND BALANCES					
Nonspendable - prepaid items	-	-	33,589	-	-
Restricted for judiciary activities	50,870	-	271,604	-	555,277
Restricted for police activities	-	-	-	13,005	-
Unassigned (deficit)	-	(7,175)	-	-	-
Total fund balances (deficit)	50,870	(7,175)	305,193	13,005	555,277
TOTAL LIABILITIES AND FUND BALANCES	\$ 51,598	\$ 6,327	\$ 349,789	\$ 13,121	\$ 662,173

Court Security	Circuit Clerk Operations and Administration	Circuit Clerk Electronic Citation	Treatment Courts	Probation	Law Enforcement Projects	Children's Waiting Room	Total
\$ 523	\$ 209,836	\$ 89,275	\$ 35,324	\$ 510,604	\$ 673,887	\$ 7,642	\$ 2,532,056
35,041	2,457	1,109	6,949	18,000	6,297	2,140	116,447
-	-	-	-	658	-	-	658
5,643	-	-	3,140	8	10,148	-	52,528
-	-	-	39,500	-	-	-	39,500
\$ 41,207	\$ 212,293	\$ 90,384	\$ 84,913	\$ 529,270	\$ 690,332	\$ 9,782	\$ 2,741,189
\$ -	\$ -	\$ -	\$ 7,545	\$ 8,260	\$ 6,776	\$ -	\$ 169,112
6,469	-	-	4,574	196	-	-	16,446
-	-	-	15,402	-	69,451	-	84,853
4,000	-	-	-	43,500	27,800	-	89,400
10,469	-	-	27,521	51,956	104,027	-	359,811
5,643	-	-	3,140	8	10,148	-	52,528
25,095	212,293	90,384	54,252	477,306	-	9,782	1,746,863
-	-	-	-	-	576,157	-	589,162
-	-	-	-	-	-	-	(7,175)
30,738	212,293	90,384	57,392	477,314	586,305	9,782	2,381,378
\$ 41,207	\$ 212,293	\$ 90,384	\$ 84,913	\$ 529,270	\$ 690,332	\$ 9,782	\$ 2,741,189

(See independent audit's report.)

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

December 31, 2016

	Highway	Engineering	Aid to Bridges
ASSETS			
Cash and investments	\$ 2,803,482	\$ 199,422	\$ 3,442,000
Receivables			
Property taxes	1,668,000	-	834,000
Accounts	13,560	-	-
Accrued interest	67	-	2,569
Prepaid items	31,721	2,703	2,167
Due from other funds	66,925	292,775	121,904
Due from other governments	-	176,941	-
TOTAL ASSETS	\$ 4,583,755	\$ 671,841	\$ 4,402,640
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 67,153	\$ 15,360	\$ 1,014,141
Accrued payroll	24,698	3,405	1,239
Due to others	456,996	-	-
Due to other funds	-	-	-
Total liabilities	548,847	18,765	1,015,380
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	1,668,000	-	834,000
Total deferred inflows of resources	1,668,000	-	834,000
Total liabilities and deferred inflows of resources	2,216,847	18,765	1,849,380
FUND BALANCES			
Nonspendable - prepaid items	31,721	2,703	2,167
Restricted for highways and streets	2,335,187	650,373	2,551,093
Total fund balances	2,366,908	653,076	2,553,260
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,583,755	\$ 671,841	\$ 4,402,640

County Motor Fuel Tax	Federal Highway Matching Tax	Total
\$ 3,274,835	\$ 2,642,927	\$ 12,362,666
-	834,000	3,336,000
-	-	13,560
-	748	3,384
-	-	36,591
-	1,000,000	1,481,604
212,949	-	389,890
\$ 3,487,784	\$ 4,477,675	\$ 17,623,695
\$ 310,575	\$ 339,527	\$ 1,746,756
-	-	29,342
-	-	456,996
66,925	414,679	481,604
377,500	754,206	2,714,698
-	834,000	3,336,000
-	834,000	3,336,000
377,500	1,588,206	6,050,698
-	-	36,591
3,110,284	2,889,469	11,536,406
3,110,284	2,889,469	11,572,997
\$ 3,487,784	\$ 4,477,675	\$ 17,623,695

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
HEALTH AND WELFARE GROUP

December 31, 2016

	Health	Community Mental Health	Community Action Revolving Loan
ASSETS			
Cash and investments	\$ 1,678,149	\$ 2,618,295	\$ 37,983
Receivables			
Property taxes	385,000	2,459,000	-
Accounts	128,160	1,560	-
Accrued interest	2	2,905	-
Other	-	-	17,440
Prepaid items	35,133	3,566	-
Due from other funds	-	500,000	-
Due from other governments	445,037	-	-
TOTAL ASSETS	\$ 2,671,481	\$ 5,585,326	\$ 55,423
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 35,949	\$ 57,667	\$ -
Accrued payroll	40,717	2,367	-
Unearned revenue	5,000	-	17,440
Due to other funds	-	1,000	-
Total liabilities	81,666	61,034	17,440
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	385,000	2,459,000	-
Total deferred inflows of resources	385,000	2,459,000	-
Total liabilities and deferred inflows of resources	466,666	2,520,034	17,440
FUND BALANCES			
Nonspendable - prepaid items	35,133	3,566	-
Restricted for health and welfare	2,169,682	3,061,726	37,983
Total fund balances	2,204,815	3,065,292	37,983
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,671,481	\$ 5,585,326	\$ 55,423

Community Action	Senior Services	Veteran's Assistance	Total
\$ 33,880	\$ 194,661	\$ 688,756	\$ 5,251,724
-	414,000	501,000	3,759,000
10	-	-	129,730
-	-	1,591	4,498
-	-	-	17,440
2,597	-	7,576	48,872
-	-	-	500,000
20,723	-	-	465,760
\$ 57,210	\$ 608,661	\$ 1,198,923	\$ 10,177,024

\$ 9,871	\$ 43,534	\$ 4,342	\$ 151,363
4,025	-	4,381	51,490
-	-	-	22,440
-	-	-	1,000
13,896	43,534	8,723	226,293

-	414,000	501,000	3,759,000
---	---------	---------	-----------

-	414,000	501,000	3,759,000
---	---------	---------	-----------

13,896	457,534	509,723	3,985,293
--------	---------	---------	-----------

2,597	-	7,576	48,872
-------	---	-------	--------

40,717	151,127	681,624	6,142,859
--------	---------	---------	-----------

43,314	151,127	689,200	6,191,731
--------	---------	---------	-----------

\$ 57,210	\$ 608,661	\$ 1,198,923	\$ 10,177,024
------------------	-------------------	---------------------	----------------------

(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, 2016

	*General Government Group	*Public Safety Group	*Highways and Streets Group	*Health and Welfare Group	Total
REVENUES					
Taxes	\$ 827,101	\$ -	\$ 3,421,944	\$ 3,740,478	\$ 7,989,523
Licenses and permits	-	-	-	601,569	601,569
Intergovernmental	853,971	92,319	2,327,406	2,025,476	5,299,172
Charges for services	1,141,594	1,450,740	17,984	372,605	2,982,923
Fines and forfeits	-	180,439	-	-	180,439
Investment income	14,053	6,843	63,536	27,284	111,716
Miscellaneous	6,593	120,686	14,266	21,950	163,495
Total revenues	2,843,312	1,851,027	5,845,136	6,789,362	17,328,837
EXPENDITURES					
Current					
General government	1,979,136	-	-	-	1,979,136
Public safety	16,107	1,952,084	-	-	1,968,191
Highways and streets	8,769	-	5,669,708	-	5,678,477
Health and welfare	4,982	-	-	7,175,062	7,180,044
Debt service					
Principal	231,250	-	-	-	231,250
Interest and fiscal charges	819	-	-	-	819
Total expenditures	2,241,063	1,952,084	5,669,708	7,175,062	17,037,917
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	602,249	(101,057)	175,428	(385,700)	290,920
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	691	-	98,710	-	99,401
Transfers in	486,952	70,383	572,094	475,008	1,604,437
Transfers (out)	(153,632)	(156,765)	(678,094)	(179,244)	(1,167,735)
Total other financing sources (uses)	334,011	(86,382)	(7,290)	295,764	536,103
NET CHANGE IN FUND BALANCES	936,260	(187,439)	168,138	(89,936)	827,023
FUND BALANCES, JANUARY 1, 2016	6,363,875	2,568,817	11,404,859	6,281,667	26,619,218
FUND BALANCES, DECEMBER 31, 2016	\$ 7,300,135	\$ 2,381,378	\$ 11,572,997	\$ 6,191,731	\$ 27,446,241

* 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, 2016

	Retirement	Public Building Administration	Public Building Maintenance	Public Building Commission Lease
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ 827,101
Intergovernmental	-	-	-	175,830
Charges for services	-	-	606,285	-
Investment income	2,142	2	6,945	1,691
Miscellaneous	-	101	-	-
Total revenues	2,142	103	613,230	1,004,622
EXPENDITURES				
Current				
General government				
Salaries and benefits	9,874	29,194	-	-
Capital improvements	-	-	-	-
Commodities and services	-	9,766	163,065	681,264
Supplies and materials	-	-	-	-
Public safety				
Salaries and benefits	16,107	-	-	-
Health and welfare				
Salaries and benefits	8,769	-	-	-
Highways and streets				
Salaries and benefits	4,982	-	-	-
Debt service				
Principal	-	-	-	231,250
Interest and fiscal charges	-	-	-	819
Total expenditures	39,732	38,960	163,065	913,333
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,590)	(38,857)	450,165	91,289
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	27,563	380,247	69,142	-
Transfers (out)	-	-	(113,868)	-
Total other financing sources (uses)	27,563	380,247	(44,726)	-
NET CHANGE IN FUND BALANCES	(10,027)	341,390	405,439	91,289
FUND BALANCES, JANUARY 1, 2016	508,875	8,054	4,388,949	226,719
FUND BALANCES (DEFICIT), DECEMBER 31, 2016	\$ 498,848	\$ 349,444	\$ 4,794,388	\$ 318,008

Micrographics	Tax Sale Automation	History Room	Data Fiber Optic Network	Transportation Grant	FEMA Evergreen Village	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 827,101
-	-	-	-	668,598	9,543	853,971
148,242	25,380	-	345,540	16,147	-	1,141,594
148	699	166	2,156	75	29	14,053
-	-	6,492	-	-	-	6,593
148,390	26,079	6,658	347,696	684,820	9,572	2,843,312
91,425	-	7,854	-	26,010	-	164,357
2,424	2,843	1,286	4,284	-	9,543	20,380
65,303	-	1,311	210,476	659,737	-	1,790,922
2,517	-	960	-	-	-	3,477
-	-	-	-	-	-	16,107
-	-	-	-	-	-	8,769
-	-	-	-	-	-	4,982
-	-	-	-	-	-	231,250
-	-	-	-	-	-	819
161,669	2,843	11,411	214,760	685,747	9,543	2,241,063
(13,279)	23,236	(4,753)	132,936	(927)	29	602,249
-	-	-	-	691	-	691
-	-	10,000	-	-	-	486,952
(24,800)	(3,100)	-	(11,721)	(143)	-	(153,632)
(24,800)	(3,100)	10,000	(11,721)	548	-	334,011
(38,079)	20,136	5,247	121,215	(379)	29	936,260
122,110	181,510	37,100	886,466	273	3,819	6,363,875
\$ 84,031	\$ 201,646	\$ 42,347	\$ 1,007,681	\$ (106)	\$ 3,848	\$ 7,300,135

(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, 2016

	Child Support	Law Library	Court Automation	Drug Prosecution	Documentation Storage
REVENUES					
Intergovernmental	\$ 18,882	\$ -	\$ -	\$ -	\$ -
Charges for services	16,406	61,173	270,273	4,104	250,613
Fines and forfeits	-	-	-	-	-
Investment income	18	7	543	53	971
Miscellaneous	-	-	-	-	-
Total revenues	<u>35,306</u>	<u>61,180</u>	<u>270,816</u>	<u>4,157</u>	<u>251,584</u>
EXPENDITURES					
Public safety					
Salaries and benefits	728	-	246,046	-	79,135
Capital improvements	-	-	9,331	-	-
Commodities and services	1,680	2,600	109,490	5,462	198,172
Supplies and materials	399	86,160	978	-	35,442
Total expenditures	<u>2,807</u>	<u>88,760</u>	<u>365,845</u>	<u>5,462</u>	<u>312,749</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>32,499</u>	<u>(27,580)</u>	<u>(95,029)</u>	<u>(1,305)</u>	<u>(61,165)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	15,000	-	-	-
Transfers (out)	-	-	(5,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>15,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	32,499	(12,580)	(100,029)	(1,305)	(61,165)
FUND BALANCES, JANUARY 1, 2016	<u>18,371</u>	<u>5,405</u>	<u>405,222</u>	<u>14,310</u>	<u>616,442</u>
FUND BALANCES (DEFICIT), DECEMBER 31, 2016	<u>\$ 50,870</u>	<u>\$ (7,175)</u>	<u>\$ 305,193</u>	<u>\$ 13,005</u>	<u>\$ 555,277</u>

Court Security	Circuit Clerk and Operations Administration	Circuit Clerk Electronic Citation	Treatment Courts	Probation	Law Enforcement Projects	Children's Waiting Room	Total
\$ -	\$ -	\$ -	\$ 34,047	\$ -	\$ 39,390	\$ -	\$ 92,319
452,111	29,130	16,201	34,369	316,360	-	-	1,450,740
-	-	-	95,486	-	55,823	29,130	180,439
-	185	175	485	1,801	2,586	19	6,843
-	-	-	44,528	5,423	70,735	-	120,686
452,111	29,315	16,376	208,915	323,584	168,534	29,149	1,851,027
473,438	-	-	202,125	15,184	-	-	1,016,656
-	-	-	33,207	39,731	29,454	-	111,723
11,043	1,280	-	113,992	194,042	23,551	24,000	685,312
-	669	-	5,329	9,416	-	-	138,393
484,481	1,949	-	354,653	258,373	53,005	24,000	1,952,084
(32,370)	27,366	16,376	(145,738)	65,211	115,529	5,149	(101,057)
-	-	-	55,383	-	-	-	70,383
-	-	-	(1,121)	(78,147)	(72,497)	-	(156,765)
-	-	-	54,262	(78,147)	(72,497)	-	(86,382)
(32,370)	27,366	16,376	(91,476)	(12,936)	43,032	5,149	(187,439)
63,108	184,927	74,008	148,868	490,250	543,273	4,633	2,568,817
\$ 30,738	\$ 212,293	\$ 90,384	\$ 57,392	\$ 477,314	\$ 586,305	\$ 9,782	\$ 2,381,378

(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, 2016

	Highway	Engineering	Aid to Bridges
REVENUES			
Taxes	\$ 1,710,886	\$ -	\$ 855,529
Intergovernmental	160,594	299,943	30,728
Fines and forfeits	17,984	-	-
Investment income	11,512	277	11,723
Miscellaneous	13,466	800	-
Total revenues	<u>1,914,442</u>	<u>301,020</u>	<u>897,980</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,389,209	254,075	111,913
Capital improvements	594,784	17,866	310,504
Commodities and services	222,589	10,586	139,261
Supplies and materials	373,318	2,626	135
Total expenditures	<u>2,579,900</u>	<u>285,153</u>	<u>561,813</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(665,458)</u>	<u>15,867</u>	<u>336,167</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	98,710	-	-
Transfers in	400,000	10,327	161,767
Transfers (out)	(106,000)	(39,863)	-
Total other financing sources (uses)	<u>392,710</u>	<u>(29,536)</u>	<u>161,767</u>
NET CHANGE IN FUND BALANCES	(272,748)	(13,669)	497,934
FUND BALANCES, JANUARY 1, 2016	<u>2,639,656</u>	<u>666,745</u>	<u>2,055,326</u>
FUND BALANCES, DECEMBER 31, 2016	<u><u>\$ 2,366,908</u></u>	<u><u>\$ 653,076</u></u>	<u><u>\$ 2,553,260</u></u>

County Motor Fuel Tax	Federal Highway Matching Tax	Total
\$ -	\$ 855,529	\$ 3,421,944
1,836,141	-	2,327,406
-	-	17,984
12,594	27,430	63,536
-	-	14,266
<u>1,848,735</u>	<u>882,959</u>	<u>5,845,136</u>
528,792	-	2,283,989
611,932	641,391	2,176,477
-	-	372,436
460,727	-	836,806
<u>1,601,451</u>	<u>641,391</u>	<u>5,669,708</u>
247,284	241,568	175,428
-	-	98,710
-	-	572,094
(400,000)	(132,231)	(678,094)
<u>(400,000)</u>	<u>(132,231)</u>	<u>(7,290)</u>
(152,716)	109,337	168,138
<u>3,263,000</u>	<u>2,780,132</u>	<u>11,404,859</u>
<u>\$ 3,110,284</u>	<u>\$ 2,889,469</u>	<u>\$ 11,572,997</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, 2016

	Health	Community Mental Health	Community Action Revolving Loan
REVENUES			
Taxes	\$ 395,864	\$ 2,404,639	\$ -
Licenses and permits	601,569	-	-
Intergovernmental	1,739,013	-	4,600
Charges for services	370,203	2,402	-
Investment income	6,516	15,834	668
Miscellaneous	12,133	420	22
Total revenues	3,125,298	2,423,295	5,290
EXPENDITURES			
Health and welfare			
Salaries and benefits	3,041,163	185,044	-
Capital improvements	27,171	672	-
Commodities and services	202,107	2,212,867	-
Supplies and materials	271,463	1,287	-
Total expenditures	3,541,904	2,399,870	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(416,606)	23,425	5,290
OTHER FINANCING SOURCES (USES)			
Transfers in	424,263	-	-
Transfers (out)	(56,000)	(105,744)	-
Total other financing sources (uses)	368,263	(105,744)	-
NET CHANGE IN FUND BALANCES	(48,343)	(82,319)	5,290
FUND BALANCES, JANUARY 1, 2016	2,253,158	3,147,611	32,693
FUND BALANCES, DECEMBER 31, 2016	\$ 2,204,815	\$ 3,065,292	\$ 37,983

Community Action	Senior Services	Veteran's Assistance	Total
\$ -	\$ 425,513	\$ 514,462	\$ 3,740,478
-	-	-	601,569
281,863	-	-	2,025,476
-	-	-	372,605
67	841	3,358	27,284
575	-	8,800	21,950
282,505	426,354	526,620	6,789,362
272,779	-	295,741	3,794,727
-	-	33,061	60,904
58,873	438,526	122,318	3,034,691
5,484	-	6,506	284,740
337,136	438,526	457,626	7,175,062
(54,631)	(12,172)	68,994	(385,700)
50,745	-	-	475,008
(2,500)	(7,000)	(8,000)	(179,244)
48,245	(7,000)	(8,000)	295,764
(6,386)	(19,172)	60,994	(89,936)
49,700	170,299	628,206	6,281,667
\$ 43,314	\$ 151,127	\$ 689,200	\$ 6,191,731

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 30,000	\$ 30,000	\$ -
Investment income	2,000	2,000	2,142
Total revenues	<u>32,000</u>	<u>32,000</u>	<u>2,142</u>
EXPENDITURES			
General government			
Salaries and benefits	8,000	8,000	9,874
Public safety			
Salaries and benefits	8,000	8,000	16,107
Health and welfare			
Salaries and benefits	8,000	18,000	8,769
Highways and streets			
Salaries and benefits	8,000	8,000	4,982
Total expenditures	<u>32,000</u>	<u>42,000</u>	<u>39,732</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(10,000)</u>	<u>(37,590)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	<u>-</u>	<u>-</u>	<u>27,563</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>27,563</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (10,000)</u>	<u>(10,027)</u>
FUND BALANCE, JANUARY 1, 2016			<u>508,875</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 498,848</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ -	\$ -	\$ 2
Miscellaneous	-	-	101
Total revenues	-	-	103
EXPENDITURES			
Current			
General government			
Salaries and benefits			
Salaries	17,000	25,000	26,957
Part-time	3,300	3,300	-
Overtime	-	-	69
Social Security	1,600	1,600	2,068
Unemployment insurance	100	100	100
Total salaries and benefits	22,000	30,000	29,194
Commodities and services			
Travel	200	200	-
Maintenance	200	200	-
Telephone	500	500	351
Professional fees	8,400	8,400	9,076
Commercial services	600	600	64
Surety bonds	300	300	275
Total commodities and services	10,200	10,200	9,766
Supplies			
Supplies	300	300	-
Total supplies	300	300	-
Total expenditures	32,500	40,500	38,960
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,500)	(40,500)	(38,857)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Public building maintenance	35,000	124,621	113,868
Nursing home	-	266,379	266,379
Total other financing sources (uses)	35,000	391,000	380,247
NET CHANGE IN FUND BALANCE	\$ 2,500	\$ 350,500	341,390
FUND BALANCE, JANUARY 1, 2016			8,054
FUND BALANCE, DECEMBER 31, 2016			\$ 349,444

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Reimbursement from other governments	\$ 625,000	\$ 625,000	\$ 606,285
Investment income	13,000	13,000	6,945
	<hr/>	<hr/>	<hr/>
Total revenues	638,000	638,000	613,230
EXPENDITURES			
General government			
Commodities and services			
Building maintenance	260,000	260,000	163,065
	<hr/>	<hr/>	<hr/>
Total expenditures	260,000	260,000	163,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	378,000	378,000	450,165
OTHER FINANCING SOURCES (USES)			
Transfers in	15,000	15,000	69,142
Transfers (out)	(10,000)	(10,000)	(113,868)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	5,000	5,000	(44,726)
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ 383,000	\$ 383,000	405,439
FUND BALANCE, JANUARY 1, 2016			
			<hr/>
			4,388,949
FUND BALANCE, DECEMBER 31, 2016			
			<hr/>
			\$ 4,794,388

(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, 2016

	Health Facilities	Lease Revenue	Eliminations	Total
REVENUES				
Charges for services				
Reimbursement from other governments	\$ 31,285	\$ 575,000	\$ -	\$ 606,285
Investment income	-	6,945	-	6,945
Total revenues	31,285	581,945	-	613,230
EXPENDITURES				
General government				
Commodities and services				
Building maintenance	-	163,065	-	163,065
Total expenditures	-	163,065	-	163,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,285	418,880	-	450,165
OTHER FINANCING SOURCES (USES)				
Transfers in	-	69,142	-	69,142
Transfers (out)	(113,868)	-	-	(113,868)
Total other financing sources (uses)	(113,868)	69,142	-	(44,726)
NET CHANGE IN FUND BALANCES	(82,583)	488,022	-	405,439
FUND BALANCES, JANUARY 1, 2016	82,583	4,306,366	-	4,388,949
FUND BALANCES, DECEMBER 31, 2016	\$ -	\$ 4,794,388	\$ -	\$ 4,794,388

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 825,000	\$ 825,000	\$ 827,101
Intergovernmental			
City of DeKalb sales tax sharing	140,000	140,000	175,830
Investment income	1,000	1,000	1,691
	<hr/>		
Total revenues	966,000	966,000	1,004,622
	<hr/>		
EXPENDITURES			
Current			
General government			
Commodities and services			
Rent	52,500	52,500	70,431
Renewal and replacement program	575,000	575,000	575,000
Emergency services	36,000	36,000	35,833
Debt service			
Principal	231,250	231,250	231,250
Interest and fiscal charges	18,750	18,750	819
	<hr/>		
Total expenditures	913,500	913,500	913,333
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 52,500	\$ 52,500	91,289
	<hr/>		
FUND BALANCE, JANUARY 1, 2016			226,719
	<hr/>		
FUND BALANCE, DECEMBER 31, 2016			\$ 318,008
	<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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State grant	\$ 20,000	\$ 20,000	\$ -
Charges for services			
County Clerk computer fee	20,000	20,000	21,510
Recorder computer fee	60,000	60,000	57,689
Micro document copies	20,000	20,000	6,254
Microfilm contracts	35,000	35,000	25,232
Land records systems fee	-	-	37,557
Investment income	-	-	148
Total revenues	<u>155,000</u>	<u>155,000</u>	<u>148,390</u>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	51,000	61,000	61,193
Overtime	2,000	4,000	3,870
FICA	4,000	5,000	4,998
IMRF	7,000	7,000	6,675
Longevity pay	1,600	1,600	1,459
Health insurance	10,000	10,000	9,792
Life insurance	200	200	168
Insurance Buyout	3,000	3,000	3,000
Unemployment insurance	200	1,200	270
Total salaries and benefits	<u>79,000</u>	<u>93,000</u>	<u>91,425</u>
Capital improvements			
Computer equipment	10,000	10,000	2,424
Total capital improvements	<u>10,000</u>	<u>10,000</u>	<u>2,424</u>
Commodities and services			
School of instruction	2,500	2,500	345
Maintenance - equipment	40,000	40,000	43,798
Maintenance - software	20,000	6,000	2,585
Professional services	10,000	10,000	10,359
Data processing services	7,000	7,000	7,536
Employee wellness	1,000	1,000	680
Total commodities and services	<u>80,500</u>	<u>66,500</u>	<u>65,303</u>

(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, 2016

	Original Budget	Final Budget	Actual
EXPENDITURES (Continued)			
General government (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 2,517
Total expenditures	<u>174,500</u>	<u>174,500</u>	<u>161,669</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,500)</u>	<u>(19,500)</u>	<u>(13,279)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	<u>(24,800)</u>	<u>(24,800)</u>	<u>(24,800)</u>
Total other financing sources (uses)	<u>(24,800)</u>	<u>(24,800)</u>	<u>(24,800)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (44,300)</u>	<u>\$ (44,300)</u>	<u>(38,079)</u>
FUND BALANCE, JANUARY 1, 2016			<u>122,110</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 84,031</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services			
Computer filing fee	\$ 30,000	\$ 30,000	\$ 25,380
Investment income	300	300	699
	<hr/>	<hr/>	<hr/>
Total revenues	30,300	30,300	26,079
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	-	-	404
Part-time	2,000	2,000	-
FICA	200	200	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	2,200	2,200	404
	<hr/>	<hr/>	<hr/>
Capital improvements			
Computer equipment	600	600	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	600	600	-
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	2,000	2,000	547
Professional services	1,000	1,000	-
Commercial services	2,000	2,000	500
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,000	5,000	1,047
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Postage	1,500	1,400	1,392
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,500	1,400	1,392
	<hr/>	<hr/>	<hr/>
Total expenditures	9,300	9,200	2,843
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,000	21,100	23,236
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(3,000)	(3,100)	(3,100)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(3,000)	(3,100)	(3,100)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ 18,000	\$ 18,000	20,136
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2016			181,510
			<hr/>
FUND BALANCE, DECEMBER 31, 2016			\$ 201,646
			<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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100	\$ 100	\$ 166
Miscellaneous	1,900	1,900	6,492
Total revenues	2,000	2,000	6,658
EXPENDITURES			
General government			
Salaries and benefits			
Salaries	7,200	7,200	7,231
FICA	600	600	551
Unemployment insurance	200	200	72
Total salaries and benefits	8,000	8,000	7,854
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	1,500	1,500	1,286
Total capital improvements	2,000	2,000	1,286
Commodities and services			
Memberships	300	300	130
Maintenance - equipment	600	600	390
Professional services	-	-	575
Commercial service	600	600	216
Total commodities and services	1,500	1,500	1,311
Supplies and materials			
Supplies	1,000	1,000	738
Postage	400	400	192
Books and subscriptions	100	100	30
Total supplies and materials	1,500	1,500	960
Total expenditures	13,000	13,000	11,411
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,000)	(11,000)	(4,753)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	10,000	10,000	10,000
Total other financing sources (uses)	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE	\$ (1,000)	\$ (1,000)	5,247
FUND BALANCE, JANUARY 1, 2016			37,100
FUND BALANCE, DECEMBER 31, 2016			\$ 42,347

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 423,000	\$ 423,000	\$ 345,540
Investment income	1,000	1,000	2,156
Total revenues	424,000	424,000	347,696
EXPENDITURES			
General government			
Capital improvements			
Fiber network infrastructure	1,000	1,000	4,284
Network equipment	10,000	10,000	-
Total capital improvements	11,000	11,000	4,284
Commodities and services			
Meetings - host expenses	1,000	1,000	-
Professional services	20,000	20,000	8,640
Commercial services	5,000	5,000	2,835
Fiber optic cable maintenance	115,000	175,000	166,672
Insurance	3,000	3,000	-
Network communications	40,000	40,000	32,329
Total commodities and services	184,000	244,000	210,476
Total expenditures	195,000	255,000	214,760
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	229,000	169,000	132,936
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Tort and liability insurance	-	-	(1,721)
Total other financing sources (uses)	(10,000)	(10,000)	(11,721)
NET CHANGE IN FUND BALANCE	\$ 219,000	\$ 159,000	121,215
FUND BALANCE, JANUARY 1, 2016			886,466
FUND BALANCE, DECEMBER 31, 2016			\$ 1,007,681

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
5311 VAC grant	\$ 372,500	\$ 372,500	\$ 370,815
State grant revenue	489,900	489,900	297,783
Charges for services			
Passenger fares	18,000	18,000	16,147
Investment income	100	100	75
	<hr/>	<hr/>	<hr/>
Total revenues	880,500	880,500	684,820
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	22,000	22,000	21,306
Deferred compensation	600	600	589
FICA	1,800	1,800	1,669
IMRF	2,500	2,500	2,417
Unemployment insurance	100	100	29
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	27,000	27,000	26,010
Commodities and services			
VAC pass-thru grant	855,500	855,500	659,737
	<hr/>	<hr/>	<hr/>
Total commodities and services	855,500	855,500	659,737
	<hr/>	<hr/>	<hr/>
Total expenditures	882,500	882,500	685,747
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(2,000)	(2,000)	(927)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	1,900	1,900	691
Transfers (out)			
Tort and liability insurance	(200)	(200)	(143)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	1,700	1,700	548
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (300)	\$ (300)	(379)
FUND BALANCE, JANUARY 1, 2016			<hr/>
			273
FUND BALANCE (DEFICIT), DECEMBER 31, 2016			<hr/>
			\$ (106)

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Federal grants	\$ -	\$ -	\$ 9,543
Investment income	-	-	29
	<hr/>	<hr/>	<hr/>
Total revenues	-	-	9,572
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General government			
Capital improvements			
Replacement housing	-	10,000	9,543
	<hr/>	<hr/>	<hr/>
Total capital improvements	-	10,000	9,543
	<hr/>	<hr/>	<hr/>
Total expenditures	-	10,000	9,543
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (10,000)</u>	29
FUND BALANCE, JANUARY 1, 2016			<hr/> 3,819
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 3,848</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
State aid	\$ 15,000	\$ 15,000	\$ 18,882
Charges for services			
Financial services	15,500	15,500	16,406
Investment income	100	100	18
	<hr/>	<hr/>	<hr/>
Total revenues	30,600	30,600	35,306
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	35,000	35,000	673
Longevity pay	2,000	2,000	55
FICA	2,800	2,800	-
IMRF	4,000	4,000	-
Health benefits	24,000	24,000	-
Life insurance	100	100	-
Unemployment insurance	100	100	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	68,000	68,000	728
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - equipment	4,100	4,100	1,680
Data processing	2,600	2,600	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	6,700	6,700	1,680
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Other	500	500	399
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500	500	399
	<hr/>	<hr/>	<hr/>
Total expenditures	75,200	75,200	2,807
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (44,600)</u>	<u>\$ (44,600)</u>	32,499
FUND BALANCE, JANUARY 1, 2016			<hr/> 18,371
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 50,870</u></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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Law Library services	\$ 65,000	\$ 65,000	\$ 61,173
Investment income	200	200	7
	<hr/>	<hr/>	<hr/>
Total revenues	65,200	65,200	61,180
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Commodities and services			
Rent	5,200	5,200	2,600
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,200	5,200	2,600
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	1,000	1,000	1,090
Periodicals and subscriptions	73,600	82,600	85,070
	<hr/>	<hr/>	<hr/>
Total supplies and materials	74,600	83,600	86,160
	<hr/>	<hr/>	<hr/>
Total expenditures	79,800	88,800	88,760
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,600)	(23,600)	(27,580)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	15,000	15,000	15,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	15,000	15,000	15,000
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 400</u>	<u>\$ (8,600)</u>	(12,580)
FUND BALANCE, JANUARY 1, 2016			<hr/> 5,405
FUND BALANCE (DEFICIT), DECEMBER 31, 2016			<u><u>\$ (7,175)</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Computer filing fee	\$ 300,000	\$ 300,000	\$ 270,262
Supervision driver safety school	-	-	11
Investment income	1,500	1,500	543
Total revenues	<u>301,500</u>	<u>301,500</u>	<u>270,816</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	191,000	191,000	181,504
Overtime	3,000	3,000	-
Longevity pay	5,000	5,000	8,289
FICA	15,000	15,000	14,100
IMRF	22,000	22,000	15,833
Health benefits	45,000	45,000	22,386
Insurance buyout	3,000	3,000	3,000
Life insurance	1,000	1,000	175
Unemployment insurance	1,000	1,000	759
Total salaries and benefits	<u>286,000</u>	<u>286,000</u>	<u>246,046</u>
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	90,000	65,000	9,331
Total capital improvements	<u>98,000</u>	<u>73,000</u>	<u>9,331</u>
Commodities and services			
Travel	2,000	2,000	1,269
Maintenance - software	45,000	70,000	103,243
Maintenance - equipment	30,000	30,000	4,886
Data processing services	8,500	8,500	92
Total commodities and services	<u>85,500</u>	<u>110,500</u>	<u>109,490</u>
Supplies and materials			
Supplies	1,500	1,500	978
Total supplies and materials	<u>1,500</u>	<u>1,500</u>	<u>978</u>
Total expenditures	<u>471,000</u>	<u>471,000</u>	<u>365,845</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(169,500)</u>	<u>(169,500)</u>	<u>(95,029)</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (174,500)</u>	<u>\$ (174,500)</u>	<u>(100,029)</u>
FUND BALANCE, JANUARY 1, 2016			<u>405,222</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 305,193</u></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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services			
Forfeits	\$ 4,000	\$ 4,000	\$ 4,104
Investment income	100	100	53
	<hr/>	<hr/>	<hr/>
Total revenues	4,100	4,100	4,157
EXPENDITURES			
Public safety			
Commodities and services			
Schools of instruction	500	500	743
Travel	1,000	1,000	2,250
Witness fees	400	400	-
Transcripts	1,200	2,200	2,469
	<hr/>	<hr/>	<hr/>
Total commodities and services	3,100	4,100	5,462
Supplies and materials			
Copies	1,000	1,000	-
Printing	500	500	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,500	1,500	-
	<hr/>	<hr/>	<hr/>
Total expenditures	4,600	5,600	5,462
NET CHANGE IN FUND BALANCE	<u>\$ (500)</u>	<u>\$ (1,500)</u>	(1,305)
FUND BALANCE, JANUARY 1, 2016			<hr/> 14,310
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 13,005</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Cost from fines	\$ 300,000	\$ 300,000	\$ 250,613
Investment income	900	900	971
	<hr/>	<hr/>	<hr/>
Total revenues	300,900	300,900	251,584
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	82,000	82,000	72,052
Longevity pay	1,000	1,000	302
FICA	6,000	6,000	5,537
IMRF	9,000	9,000	63
Health insurance	-	-	510
Life insurance	-	-	14
Unemployment insurance	1,000	1,000	657
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	99,000	99,000	79,135
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - software	9,500	9,500	20,001
Telephone	5,000	5,000	281
Maintenance - equipment	9,500	9,500	1,105
Commercial services	55,000	165,000	175,070
Internet	3,000	3,000	1,715
Data processing	9,000	9,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	91,000	201,000	198,172
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	38,000	38,000	35,442
	<hr/>	<hr/>	<hr/>
Total supplies and materials	38,000	38,000	35,442
	<hr/>	<hr/>	<hr/>
Total expenditures	228,000	338,000	312,749
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 72,900</u>	<u>\$ (37,100)</u>	(61,165)
FUND BALANCE, JANUARY 1, 2016			<hr/>
			616,442
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 555,277</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Court security fee	\$ 570,000	\$ 570,000	\$ 452,111
Investment income	400	400	-
Total revenues	<u>570,400</u>	<u>570,400</u>	<u>452,111</u>
EXPENDITURES			
Public safety			
Salaries and benefits			
Salaries	290,000	290,900	287,197
Part-time	38,000	38,000	28,086
Overtime	20,000	20,000	3,188
On call	1,000	1,000	-
Premium holiday	4,000	4,000	908
Supervisory differential	1,000	1,000	364
Training pay	1,000	1,000	393
Education pay	1,000	1,000	2,455
Longevity pay	1,000	1,000	3,129
FICA	26,000	26,000	21,972
SLEP	63,000	63,000	58,176
Insurance buyout	-	-	3,000
Health benefits	78,000	78,000	62,766
Life insurance	1,000	1,000	315
H.S.A benefit	-	-	889
Unemployment insurance	1,000	1,000	600
Total salaries and benefits	<u>526,000</u>	<u>526,900</u>	<u>473,438</u>
Capital improvements			
Other equipment	6,000	5,100	-
Total capital improvements	<u>6,000</u>	<u>5,100</u>	<u>-</u>
Commodities and services			
Maintenance - equipment	11,000	11,000	11,043
Total commodities and services	<u>11,000</u>	<u>11,000</u>	<u>11,043</u>
Supplies and materials			
Clothing	400	400	-
Total supplies and materials	<u>400</u>	<u>400</u>	<u>-</u>
Total expenditures	<u>543,400</u>	<u>543,400</u>	<u>484,481</u>
NET CHANGE IN FUND BALANCE	<u>\$ 27,000</u>	<u>\$ 27,000</u>	(32,370)
FUND BALANCE, JANUARY 1, 2016			<u>63,108</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 30,738</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 57,000	\$ 57,000	\$ 29,130
Investment income	100	100	185
	<hr/>	<hr/>	<hr/>
Total revenues	57,100	57,100	29,315
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Commodities and services			
Registrations	-	-	755
Travel	2,500	2,500	-
Maintenance	2,500	2,500	475
Professional services	2,500	2,500	50
Supplies and materials			
Supplies	7,500	7,500	412
Miscellaneous	-	-	257
	<hr/>	<hr/>	<hr/>
Total expenditures	15,000	15,000	1,949
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 42,100</u>	<u>\$ 42,100</u>	27,366
FUND BALANCE, JANUARY 1, 2016			<hr/> 184,927
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 212,293</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Administrative fees	\$ 17,000	\$ 17,000	\$ 16,201
Investment income	100	100	175
	<hr/>		
Total revenues	17,100	17,100	16,376
	<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	\$ 13,100	\$ 13,100	16,376
	<hr/>		
FUND BALANCE, JANUARY 1, 2016			74,008
	<hr/>		
FUND BALANCE, DECEMBER 31, 2016			\$ 90,384
	<hr/>		

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Charges for services			
Drug testing	\$ 26,000	\$ 26,000	\$ 34,369
Intergovernmental			
Mental health - Adult redeploy grant	-	-	34,047
Fines and forfeits			
Drug court fees	105,000	105,000	95,486
Investment income	-	-	485
Miscellaneous - sober living home	-	-	44,528
	<hr/>	<hr/>	<hr/>
Total revenues	131,000	131,000	208,915
EXPENDITURES			
Public safety			
Drug court			
Salaries and benefits	147,000	173,000	170,121
Capital improvements	500	2,500	1,906
Commodities and services	58,000	73,000	69,262
Supplies and materials	2,000	2,000	4,962
Sober living home			
Capital improvements	-	36,000	31,301
Commodities and services	-	37,800	42,936
Supplies and materials	-	200	119
Mental health court			
Salaries and benefits	-	33,000	32,004
Commodities and services	-	2,500	1,794
Supplies and materials	-	500	248
	<hr/>	<hr/>	<hr/>
Total expenditures	207,500	360,500	354,653
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(76,500)	(229,500)	(145,738)
OTHER FINANCING SOURCES (USES)			
Transfers in			
Probation	38,500	38,500	38,500
Mental health	20,500	20,500	16,883
Transfers (out)			
Tort and liability	-	(2,000)	(1,121)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	59,000	57,000	54,262
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$(17,500)	\$(172,500)	(91,476)
FUND BALANCE, JANUARY 1, 2016			<hr/>
			148,868
FUND BALANCE, DECEMBER 31, 2016			<hr/>
			\$ 57,392

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
TREATMENT COURTS FUND

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY			
Drug court			
Salaries and benefits			
Salaries	\$ 96,000	\$ 120,000	\$ 120,928
FICA	7,000	7,000	8,450
IMRF	10,600	12,600	12,825
Health insurance	30,000	30,000	25,608
Life insurance	200	200	172
Benefit	3,000	3,000	1,848
Unemployment insurance	200	200	290
Total salaries and benefits	<u>147,000</u>	<u>173,000</u>	<u>170,121</u>
Capital improvements			
Office furniture and small equipment	500	500	6
Other equipment	-	2,000	1,900
Total capital improvements	<u>500</u>	<u>2,500</u>	<u>1,906</u>
Commodities and services			
Registrations	4,000	4,000	2,168
Travel	4,500	4,500	3,644
Meetings - host expenditures	2,500	2,500	3,309
Memberships	1,000	1,000	595
Telephone	1,200	1,200	1,465
Professional services	8,000	8,000	2,603
Software acquisition	100	15,100	17,304
Participant expense	12,000	12,000	23,870
Contributions to agencies	7,000	7,000	-
Drug testing	17,000	17,000	14,062
Postage	200	200	186
Copies	500	500	56
Total commodities and services	<u>58,000</u>	<u>73,000</u>	<u>69,262</u>
Supplies and materials			
Supplies	2,000	2,000	4,962
Total supplies and materials	<u>2,000</u>	<u>2,000</u>	<u>4,962</u>
Total drug court	<u>207,500</u>	<u>250,500</u>	<u>246,251</u>
Sober Living Home			
Capital improvements			
Landscaping	-	3,000	2,254
Building modifications	-	33,000	29,047
Total capital improvements	<u>-</u>	<u>36,000</u>	<u>31,301</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
PUBLIC SAFETY (Continued)			
Commodities and services			
Public notices	\$ -	\$ -	\$ 133
Rent - equipment	-	-	264
Utilities	-	2,200	1,960
Water and sewer	-	2,000	1,984
Professional services	-	33,600	38,595
	<hr/>	<hr/>	<hr/>
Total commodities and services	-	37,800	42,936
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	200	119
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	200	119
	<hr/>	<hr/>	<hr/>
Total sober living home	-	74,000	74,356
	<hr/>	<hr/>	<hr/>
Mental health court			
Salaries and benefits			
Salaries	-	27,500	27,409
FICA	-	2,000	1,957
IMRF	-	2,500	2,478
Life insurance	-	500	28
Unemployment insurance	-	500	132
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	-	33,000	32,004
	<hr/>	<hr/>	<hr/>
Commodities and services			
Registrations	-	500	160
Travel	-	1,500	1,437
Telephone	-	500	197
	<hr/>	<hr/>	<hr/>
Total commodities and services	-	2,500	1,794
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	500	248
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	500	248
	<hr/>	<hr/>	<hr/>
Total mental health court	-	36,000	34,046
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 207,500	\$ 360,500	\$ 354,653
	<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
PROBATION FUND

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Juvenile justice council	\$ 50,000	\$ 50,000	\$ 82,244
Charges for services			
Probation fees	164,000	164,000	169,705
Probation operation fees	50,000	50,000	62,010
Victim witness fines	1,500	1,500	2,401
Investment income	500	500	1,801
Miscellaneous	-	-	5,423
	<hr/>	<hr/>	<hr/>
Total revenues	266,000	266,000	323,584
EXPENDITURES			
Public safety			
Capital improvements			
Building Security	50,000	50,000	39,480
Computer equipment	1,000	1,000	251
	<hr/>	<hr/>	<hr/>
Total capital improvements	51,000	51,000	39,731
Commodities and services			
Registrations	-	-	850
Travel	3,000	3,000	1,374
Maintenance - vehicles	5,000	5,000	5,053
Maintenance - software	12,000	10,600	9,573
Training	16,000	16,000	17,565
Memberships	1,100	1,100	945
Professional services	56,500	42,900	42,823
Commercial services	5,500	5,500	4,174
Drug testing	7,000	7,000	7,709
Juvenile programming	55,000	55,000	54,828
Juvenile justice council	50,000	50,000	49,148
Contingency	5,000	-	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	216,100	196,100	194,042
Supplies and materials			
Supplies	5,000	5,000	5,173
Clothing	1,000	1,000	723
Fuel	6,000	6,000	3,520
	<hr/>	<hr/>	<hr/>
Total supplies and materials	12,000	12,000	9,416

(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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXPENDITURES (Continued)			
Public safety (Continued)			
Salaries and benefits			
Salaries	\$ -	\$ 15,000	\$ 13,034
FICA	-	2,400	982
IMRF	-	2,400	1,088
Unemployment Insurance	-	200	80
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	-	20,000	15,184
	<hr/>	<hr/>	<hr/>
Total expenditures	279,100	279,100	258,373
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,100)	(13,100)	65,211
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Community Action	-	(30,000)	(27,647)
Asset replacement	(7,000)	(7,000)	(7,000)
Drug court	(38,500)	(38,500)	(38,500)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(50,500)	(80,500)	(78,147)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (63,600)</u>	<u>\$ (93,600)</u>	(12,936)
FUND BALANCE, JANUARY 1, 2016			<hr/> 490,250
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 477,314</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
SCAAP grant	\$ 12,000	\$ 12,000	\$ 21,261
Administrative fees	1,000	1,000	18,129
Fines and forfeits			
Forfeits	14,000	14,000	14,205
DUI fines	37,000	37,000	41,618
Narcotics task force	38,000	38,000	-
Investment income	-	-	2,586
Miscellaneous income			
Donations	1,000	1,000	70,735
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>168,534</u>
EXPENDITURES			
Public safety			
Capital improvements			
Sheriff's Care Trac	1,000	1,000	572
Office equipment	4,900	4,900	3,875
Other equipment	23,800	23,800	25,007
Total capital improvements	<u>29,700</u>	<u>29,700</u>	<u>29,454</u>
Commodities and services			
Training	1,000	1,000	2,126
Maintenance - equipment	1,000	1,000	3,591
Rent - equipment	7,000	7,000	4,374
Telephone	7,000	7,000	6,429
Restricted SCAAP	9,000	9,000	3,470
Citizen's academy	5,000	5,000	3,561
Total commodities and services	<u>30,000</u>	<u>30,000</u>	<u>23,551</u>
Total expenditures	<u>59,700</u>	<u>59,700</u>	<u>53,005</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>43,300</u>	<u>43,300</u>	<u>115,529</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset Replacement Fund	-	(13,000)	(44,697)
Retirement Fund	(64,000)	(64,000)	(27,800)
Total other financing sources (uses)	<u>(64,000)</u>	<u>(77,000)</u>	<u>(72,497)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (20,700)</u>	<u>\$ (33,700)</u>	43,032
FUND BALANCE, JANUARY 1, 2016			<u>543,273</u>
FUND BALANCE, DECEMBER 31, 2016			<u>\$ 586,305</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Fines and forfeits			
Children's waiting room fee	\$ 32,000	\$ 32,000	\$ 29,130
Investment income	100	100	19
	<hr/>	<hr/>	<hr/>
Total revenues	32,100	32,100	29,149
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Public safety			
Commodities and services	24,000	24,000	24,000
	<hr/>	<hr/>	<hr/>
Total expenditures	24,000	24,000	24,000
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 8,100</u>	<u>\$ 8,100</u>	5,149
FUND BALANCE, JANUARY 1, 2016			<hr/> 4,633
FUND BALANCE, DECEMBER 31, 2016			<hr/> \$ 9,782 <hr/>

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 1,730,000	\$ 1,730,000	\$ 1,710,886
Intergovernmental			
Fuel	200,000	200,000	146,728
Fuel depot maintenance	4,000	4,000	5,469
Materials	10,000	10,000	7,836
Local agency maintenance	1,500	1,500	561
Fines and forfeits			
Oversize vehicle permits	5,000	5,000	17,984
Investment income	4,000	4,000	11,512
Miscellaneous	1,000	1,000	13,466
Total revenues	<u>1,955,500</u>	<u>1,955,500</u>	<u>1,914,442</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits	1,498,000	1,498,000	1,389,209
Capital improvements	868,800	868,800	594,784
Commodities and services	307,900	307,900	222,589
Supplies and materials	679,900	679,900	373,318
Total expenditures	<u>3,354,600</u>	<u>3,354,600</u>	<u>2,579,900</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,399,100)</u>	<u>(1,399,100)</u>	<u>(665,458)</u>
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	54,000	54,000	98,710
Transfers in			
County motor fuel tax	400,000	400,000	400,000
Transfers (out)			
Asset replacement	(6,000)	(6,000)	(6,000)
Highway facilities renewal and replacement	(100,000)	(100,000)	(100,000)
Total other financing sources (uses)	<u>348,000</u>	<u>348,000</u>	<u>392,710</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,051,100)</u>	<u>\$ (1,051,100)</u>	<u>(272,748)</u>
FUND BALANCE, JANUARY 1, 2016			<u>2,639,656</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 2,366,908</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 783,000	\$ 783,000	\$ 764,627
Overtime	42,000	42,000	22,215
Seasonal	28,000	28,000	28,873
Premium holiday	4,000	4,000	-
Longevity pay	31,000	31,000	27,721
FICA	69,000	69,000	62,597
IMRF	100,000	100,000	90,997
Health benefits	416,000	416,000	379,122
Unemployment tax	2,000	2,000	1,750
Life insurance	2,000	2,000	1,631
Uniform allowance	5,000	5,000	-
Insurance buyout	6,000	6,000	3,000
HSA benefit	6,000	6,000	3,386
Deferred compensation	4,000	4,000	3,290
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	1,498,000	1,498,000	1,389,209
Capital improvements			
Land acquisition	50,000	50,000	-
Landscaping	800	800	-
Roads - major repair and maintenance	100,000	100,000	71,411
Vehicles	41,000	41,000	-
Office furniture and equipment	9,000	9,000	6,318
Construction equipment	417,500	417,500	444,957
Other equipment	250,500	250,500	72,098
	<hr/>	<hr/>	<hr/>
Total capital improvements	868,800	868,800	594,784
Commodities and services			
Travel	3,600	3,600	2,134
School of instruction	1,000	1,000	3,415
Public notices	100	100	256
Memberships	1,700	1,700	1,562
Maintenance - software	13,000	13,000	10,423
Maintenance - vehicles	15,000	15,000	15,477
Maintenance - building	11,100	11,100	6,712
Maintenance - equipment	90,000	90,000	77,601
Maintenance - fuel depot	1,500	1,500	3,381
Maintenance - HVAC	1,500	1,500	1,005

(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, 2016

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS (Continued)			
Commodities and services (Continued)			
Maintenance - plumbing	\$ 600	\$ 600	\$ 396
Maintenance - electrical	1,000	1,000	1,263
Telephone	10,800	10,800	9,562
Electricity	40,000	40,000	39,337
Gas	21,000	21,000	10,729
Garbage	2,500	2,500	1,955
Water and sewer	3,000	3,000	3,023
Commercial services	10,000	10,000	9,239
Janitorial contract	3,500	3,500	2,743
Drug testing	1,500	1,500	1,906
Rental of equipment	500	500	-
Professional services	75,000	75,000	20,470
	<hr/>	<hr/>	<hr/>
Total commodities and services	307,900	307,900	222,589
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	3,500	3,500	3,089
Postage	800	800	603
Janitorial supplies	2,600	2,600	1,961
Fuels and lubricants	450,000	450,000	237,726
Materials - day labor	175,000	175,000	87,499
Materials - traffic control	20,000	20,000	16,199
Materials - winter maintenance	5,000	5,000	4,740
Traffic signal maintenance	15,000	15,000	14,097
Books and subscriptions	300	300	172
Clothing	7,700	7,700	7,232
	<hr/>	<hr/>	<hr/>
Total supplies and materials	679,900	679,900	373,318
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 3,354,600	\$ 3,354,600	\$ 2,579,900
	<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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Contributions from townships			
Engineering	\$ 35,000	\$ 35,000	\$ 105,835
Township motor fuel	35,000	35,000	70,789
Township bridge	-	-	55,035
State aid	-	-	68,284
Investment income	100	100	277
Miscellaneous	700	700	800
Total revenues	70,800	70,800	301,020
EXPENDITURES			
Highways and streets			
Salaries and benefits	258,000	258,000	254,075
Capital improvements	20,300	20,300	17,866
Commodities and services	66,300	66,300	10,586
Supplies and materials	4,000	4,000	2,626
Total expenditures	348,600	348,600	285,153
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(277,800)	(277,800)	15,867
OTHER FINANCING SOURCES (USES)			
Transfers in			
Aid to bridges	32,500	32,500	-
Federal highway matching	165,500	165,500	10,327
Transfers (out)			
Engineering	-	-	(39,863)
Total other financing sources (uses)	198,000	198,000	(29,536)
NET CHANGE IN FUND BALANCE	\$ (79,800)	\$ (79,800)	(13,669)
FUND BALANCE, JANUARY 1, 2016			666,745
FUND BALANCE, DECEMBER 31, 2016			\$ 653,076

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
HIGHWAYS AND STREETS			
Salaries and benefits			
Salaries	\$ 170,000	\$ 170,000	\$ 171,385
Overtime	15,000	15,000	9,900
Longevity pay	3,000	3,000	2,937
FICA	15,000	15,000	13,326
IMRF	21,000	21,000	20,661
Health insurance	27,000	27,000	29,286
Life insurance	500	500	252
Benefit	3,000	3,000	3,028
Unemployment insurance	500	500	300
Insurance buyout	3,000	3,000	3,000
Total salaries and benefits	<u>258,000</u>	<u>258,000</u>	<u>254,075</u>
Capital improvements			
Computer equipment	12,800	12,800	9,321
Other equipment	7,500	7,500	8,545
Total capital improvements	<u>20,300</u>	<u>20,300</u>	<u>17,866</u>
Commodities and services			
Registrations	200	200	110
Travel	600	600	-
Maintenance - equipment	2,750	2,750	874
Maintenance - software	12,750	12,750	9,596
Professional services	50,000	50,000	6
Total commodities and services	<u>66,300</u>	<u>66,300</u>	<u>10,586</u>
Supplies and materials			
Supplies	4,000	4,000	2,626
Total supplies and materials	<u>4,000</u>	<u>4,000</u>	<u>2,626</u>
TOTAL EXPENDITURES	<u><u>\$ 348,600</u></u>	<u><u>\$ 348,600</u></u>	<u><u>\$ 285,153</u></u>

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 865,000	\$ 865,000	\$ 855,529
Intergovernmental			
Contributions from townships			
Townships - construction	37,500	37,500	-
Townships - bridge	135,000	135,000	-
Township motor fuel	-	-	30,728
Investment income	3,000	3,000	11,723
Total revenues	<u>1,040,500</u>	<u>1,040,500</u>	<u>897,980</u>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	60,000	60,000	60,092
Overtime	18,000	18,000	11,621
Longevity pay	3,000	3,000	2,944
FICA	6,800	6,800	4,925
IMRF	9,000	9,000	8,243
Health insurance	24,000	24,000	23,904
Life insurance	100	100	84
Unemployment insurance	100	100	100
Total salaries and benefits	<u>121,000</u>	<u>121,000</u>	<u>111,913</u>
Capital improvements			
Bridges and other structures	1,445,000	1,445,000	310,504
Total capital improvements	<u>1,445,000</u>	<u>1,445,000</u>	<u>310,504</u>
Commodities and services			
Professional services	250,000	250,000	139,261
Total commodities and services	<u>250,000</u>	<u>250,000</u>	<u>139,261</u>
Supplies and materials			
Day labor materials	-	-	135
Total supplies and materials	<u>-</u>	<u>-</u>	<u>135</u>
Total expenditures	<u>1,816,000</u>	<u>1,816,000</u>	<u>561,813</u>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (775,500)	\$ (775,500)	\$ 336,167
OTHER FINANCING SOURCES (USES)			
Transfers in			
Engineering	-	-	39,863
Federal Highway Matching Fund	115,000	115,000	121,904
Transfers (out)			
Engineering	<u>(32,500)</u>	<u>(32,500)</u>	-
Total other financing sources (uses)	<u>82,500</u>	<u>82,500</u>	<u>161,767</u>
NET CHANGE IN FUND BALANCE	<u>\$ (693,000)</u>	<u>\$ (693,000)</u>	497,934
FUND BALANCE, JANUARY 1, 2016			<u>2,055,326</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 2,553,260</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
Motor fuel tax	\$ 1,008,900	\$ 1,008,900	\$ 1,314,579
Motor fuel tax - local agencies	150,000	150,000	270,105
State aid	234,000	234,000	251,457
Investment income	6,000	6,000	12,594
	<hr/>	<hr/>	<hr/>
Total revenues	1,398,900	1,398,900	1,848,735
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Highways and streets			
Salaries and benefits			
Salaries	421,000	421,000	407,242
Overtime	14,000	14,000	12,272
Seasonal	51,000	51,000	26,386
Premium holiday	6,000	6,000	870
FICA	38,000	38,000	34,114
IMRF	55,000	55,000	47,049
Unemployment insurance	1,000	1,000	859
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	586,000	586,000	528,792
	<hr/>	<hr/>	<hr/>
Capital improvements			
Road - major repairs and maintenance	1,050,000	1,050,000	611,932
	<hr/>	<hr/>	<hr/>
Total capital improvements	1,050,000	1,050,000	611,932
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Winter maintenance materials	500,000	500,000	460,727
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500,000	500,000	460,727
	<hr/>	<hr/>	<hr/>
Total expenditures	2,136,000	2,136,000	1,601,451
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(737,100)	(737,100)	247,284
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Highway	(400,000)	(400,000)	(400,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(400,000)	(400,000)	(400,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (1,137,100)	\$ (1,137,100)	(152,716)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2016			3,263,000
			<hr/>
FUND BALANCE, DECEMBER 31, 2016			\$ 3,110,284
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 865,000	\$ 865,000	\$ 855,529
Investment income	2,500	2,500	27,430
Total revenues	<u>867,500</u>	<u>867,500</u>	<u>882,959</u>
EXPENDITURES			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	1,339,500	1,339,500	641,391
Total expenditures	<u>1,339,500</u>	<u>1,339,500</u>	<u>641,391</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(472,000)</u>	<u>(472,000)</u>	<u>241,568</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Engineering	(165,500)	(165,500)	(10,327)
Aid to bridges	(115,000)	(115,000)	(121,904)
Total other financing sources (uses)	<u>(280,500)</u>	<u>(280,500)</u>	<u>(132,231)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (752,500)</u>	<u>\$ (752,500)</u>	109,337
FUND BALANCE, JANUARY 1, 2016			<u>2,780,132</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 2,889,469</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 400,000	\$ 400,000	\$ 395,864
Licenses and permits	560,300	560,300	601,569
Intergovernmental	1,654,900	1,654,900	1,739,013
Charges for services	320,500	320,500	370,203
Investment income	4,000	4,000	6,516
Miscellaneous	5,700	5,700	12,133
Total revenues	2,945,400	2,945,400	3,125,298
EXPENDITURES			
Health and welfare			
Salaries and benefits	2,965,300	3,063,600	3,041,163
Capital improvements	27,500	28,500	27,171
Commodities and services	194,300	211,000	202,107
Supplies and materials	252,700	276,900	271,463
Total expenditures	3,439,800	3,580,000	3,541,904
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(494,400)	(634,600)	(416,606)
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	385,000	385,000	385,000
Mental Health	-	-	21,263
Solid Waste Program Fund	18,000	18,000	18,000
Transfers (out)			
General	(8,000)	(8,000)	(8,000)
Asset replacement fund	(48,000)	(48,000)	(48,000)
Total other financing sources (uses)	347,000	347,000	368,263
NET CHANGE IN FUND BALANCE	\$ (147,400)	\$ (287,600)	(48,343)
FUND BALANCE, JANUARY 1, 2016			2,253,158
FUND BALANCE, DECEMBER 31, 2016			\$ 2,204,815

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
TAXES			
Property taxes	\$ 400,000	\$ 400,000	\$ 395,864
Total taxes	400,000	400,000	395,864
LICENSES AND PERMITS			
Animal control licenses	278,800	278,800	294,950
Septic permits and licenses	18,900	18,900	21,825
Well permits	10,300	10,300	8,130
Restaurant permits	225,100	225,100	244,218
Septic inspections	9,900	9,900	10,725
Well inspections	13,200	13,200	17,183
Tanning booth inspections	4,100	4,100	4,538
Total licenses and permits	560,300	560,300	601,569
INTERGOVERNMENTAL REVENUE			
State aid - family planning	132,000	132,000	106,926
State grant - FCM match (state fiscal year 2015-2016)	-	-	73,505
State grant - FCM match (state fiscal year 2016-2017)	210,200	210,200	214,450
State grant - planning prepared	125,300	125,300	134,945
State grant - WIC	303,900	303,900	307,891
State aid - immunizations	107,000	107,000	112,829
State grant - basic health	145,400	145,400	144,193
State grant - vision and hearing	14,000	14,000	11,165
State grant - vector prevention	22,700	22,700	17,580
State grant - ebola	23,700	23,700	32,633
State grant - Title X - family planning	180,000	180,000	150,298
State grant - case management	198,600	198,600	217,912
State grant - tobacco	40,300	40,300	43,533
State grant - HIV case management	106,200	106,200	113,765
State grant - DCCF Grant	-	-	5,000
State aid - depression and ASQ screening	45,600	45,600	52,388
Total intergovernmental revenue	1,654,900	1,654,900	1,739,013

(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, 2016

	Original Budget	Final Budget	Actual
CHARGES FOR SERVICES			
Vital records	\$ 82,200	\$ 82,200	\$ 88,673
Drug testing	-	-	10,564
Blood lead testing	900	900	441
Private pay - TB	15,900	15,900	24,432
Private pay - V & H	-	-	6,616
Employee wellness	12,900	12,900	-
Family planning	43,000	43,000	43,914
Immunizations	95,000	95,000	129,643
Flu shots	70,600	70,600	65,920
Total charges for services	320,500	320,500	370,203
INVESTMENT INCOME	4,000	4,000	6,516
MISCELLANEOUS			
Donations	1,000	1,000	1,060
Building rentals	4,200	4,200	4,215
Other	500	500	6,858
Total miscellaneous	5,700	5,700	12,133
TOTAL REVENUES	\$ 2,945,400	\$ 2,945,400	\$ 3,125,298

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 2,021,500	\$ 2,097,200	\$ 2,089,041
Overtime	2,000	2,000	2,535
On call	10,200	10,200	10,137
Examination fees	100	300	405
Health benefits	474,000	443,200	442,735
Life insurance	3,300	3,400	3,156
FICA	160,000	166,200	154,774
IMRF	225,000	232,500	228,790
Unemployment tax	4,200	4,400	4,994
Paid hours off contingency	25,000	57,800	58,452
Insurance buyout	30,000	36,000	36,000
HSA benefit	10,000	10,400	10,144
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	2,965,300	3,063,600	3,041,163
Capital improvements			
Office furniture and equipment	4,000	6,000	5,967
Other equipment	500	-	-
Vehicles	23,000	22,500	21,204
	<hr/>	<hr/>	<hr/>
Total capital improvements	27,500	28,500	27,171
Commodities and services			
Travel	14,000	14,000	9,699
Public notices	1,000	6,600	6,960
Memberships	3,100	3,600	3,818
Maintenance - software	6,000	8,500	9,402
Maintenance - vehicles	4,000	5,600	8,064
Maintenance - equipment	7,200	7,500	6,845
Postage	6,900	7,000	5,104
Telephone	16,200	15,700	14,947
Commercial services	23,200	23,300	21,994
Participant expenses	2,800	2,700	3,177
Rental of equipment	2,800	2,800	2,772
Professional services	83,500	92,000	93,956

(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, 2016

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE (Continued)			
Commodities and services (Continued)			
Recruitment	\$ 5,000	\$ 4,400	\$ 3,354
Employee wellness	9,500	200	97
Insurance premiums	-	-	695
Pet population control	2,000	1,200	1,190
Water sample testing	2,400	3,900	3,552
In-house copies	600	800	644
Other commodities and services	4,100	11,200	5,837
	<hr/>	<hr/>	<hr/>
Total commodities and services	194,300	211,000	202,107
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	22,500	20,600	30,008
Environmental health supplies	8,000	8,300	8,427
Family planning supplies	88,000	83,400	65,750
Clinic supplies	13,800	14,000	12,181
Vaccines	94,200	127,000	121,596
TB supplies	4,000	5,700	7,826
Animal control supplies	1,900	3,600	4,520
Periodicals and subscriptions	1,800	2,100	2,043
Educational supplies	1,900	800	8,478
Fuels and lubricants	16,100	10,700	10,051
Clothing	500	700	583
	<hr/>	<hr/>	<hr/>
Total supplies and materials	252,700	276,900	271,463
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	\$ 3,439,800	\$ 3,580,000	\$ 3,541,904
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 2,375,000	\$ 2,375,000	\$ 2,404,639
Charges for services			
Building rental	-	-	2,402
Investment income	7,000	7,000	15,834
Miscellaneous	-	-	420
	<hr/>	<hr/>	<hr/>
Total revenues	2,382,000	2,382,000	2,423,295
EXPENDITURES			
Health and welfare			
Salaries and benefits	223,200	223,200	185,044
Capital improvements	1,000	1,000	672
Commodities and services	2,081,300	2,241,300	2,212,867
Supplies and materials	3,000	3,000	1,287
	<hr/>	<hr/>	<hr/>
Total expenditures	2,308,500	2,468,500	2,399,870
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	73,500	(86,500)	23,425
OTHER FINANCING SOURCES (USES)			
Transfers in			
General	2,000	2,000	-
Transfers (out)			
General	(143,000)	(143,000)	(50,000)
Drug court	(20,500)	(20,500)	(16,883)
Health Fund	-	-	(21,263)
Community Action Fund	-	-	(16,098)
Asset replacement	(1,500)	(1,500)	(1,500)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(163,000)	(163,000)	(105,744)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (89,500)	\$ (249,500)	(82,319)
FUND BALANCE, JANUARY 1, 2016			<hr/>
			3,147,611
FUND BALANCE, DECEMBER 31, 2016			<hr/> <hr/>
			\$ 3,065,292

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY MENTAL HEALTH FUND

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 141,500	\$ 141,500	\$ 119,533
Health insurance	49,600	49,600	40,824
Life insurance	200	200	168
HSA benefit	3,100	3,100	3,168
FICA	10,900	10,900	7,965
IMRF	15,700	15,700	13,186
Unemployment tax	200	200	200
Deferred compensation	2,000	2,000	-
Total salaries and benefits	<u>223,200</u>	<u>223,200</u>	<u>185,044</u>
Capital improvements			
Office furniture and equipment	500	500	672
Computer equipment	500	500	-
Total capital improvements	<u>1,000</u>	<u>1,000</u>	<u>672</u>
Commodities and services			
Travel	3,000	3,000	2,567
School of instruction	1,500	1,500	175
Meetings	2,500	2,500	2,316
Public notices	200	200	-
Memberships	12,000	12,000	8,938
Maintenance - equipment	1,200	1,200	1,338
Postage	400	400	286
Copy machine	900	900	179
Printing supplies	3,000	3,000	1,666
Telephone	300	300	300
Rental of space	11,000	11,000	11,000
Professional services	4,000	4,000	2,000
Commercial services	300	300	95
Software acquisition	500	500	-
Contributions to agencies	2,018,500	2,178,500	2,178,213
Disaster assistance	20,000	20,000	3,679
Other commodities and services	2,000	2,000	115
Total commodities and services	<u>2,081,300</u>	<u>2,241,300</u>	<u>2,212,867</u>
Supplies and materials			
Supplies	2,500	2,500	1,074
Periodicals and subscriptions	500	500	213
Total supplies and materials	<u>3,000</u>	<u>3,000</u>	<u>1,287</u>
TOTAL EXPENDITURES	<u><u>\$ 2,308,500</u></u>	<u><u>\$ 2,468,500</u></u>	<u><u>\$ 2,399,870</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental	\$ 4,500	\$ 4,500	\$ 4,600
Investment income	500	500	668
Miscellaneous	-	-	22
	<hr/>		
Total revenues	5,000	5,000	5,290
	<hr/>		
EXPENDITURES			
None	-	-	-
	<hr/>		
Total expenditures	-	-	-
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	5,290
FUND BALANCE, JANUARY 1, 2016			<u>32,693</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 37,983</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
Federal grants	\$ 286,100	\$ 286,100	\$ 248,039
Grant operating HUD	3,000	3,000	1,102
Juvenile justice council	-	-	13,444
Juvenile account block grant	-	-	18,883
Local grants	-	-	355
Commission payments	200	200	40
Investment income	200	200	67
Miscellaneous	7,500	7,500	575
Total revenues	<u>297,000</u>	<u>297,000</u>	<u>282,505</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	237,000	274,000	272,779
Commodities and services	24,050	59,050	58,873
Supplies and materials	6,050	6,050	5,484
Total expenditures	<u>267,100</u>	<u>339,100</u>	<u>337,136</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>29,900</u>	<u>(42,100)</u>	<u>(54,631)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Mental health	-	-	13,415
Senior services	7,000	7,000	7,000
Probation services	-	-	30,330
Transfers (out)			
Asset replacement	(2,500)	(2,500)	(2,500)
Total other financing sources (uses)	<u>4,500</u>	<u>4,500</u>	<u>48,245</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ 34,400</u>	<u>\$ (37,600)</u>	<u>(6,386)</u>
FUND BALANCE, JANUARY 1, 2016			
			<u>49,700</u>
FUND BALANCE, DECEMBER 31, 2016			
			<u>\$ 43,314</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
COMMUNITY ACTION FUND

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
HEALTH AND WELFARE			
Salaries and benefits			
Salaries	\$ 159,000	\$ 187,000	\$ 186,967
Longevity pay	2,000	2,000	2,038
Health benefits	28,000	34,000	34,080
Life insurance	500	500	392
FICA	13,000	13,000	14,114
IMRF	18,500	21,500	21,709
Unemployment tax	500	500	479
Insurance buyout	6,000	6,000	6,000
HSA benefit	5,000	5,000	4,512
Deferred compensation	2,000	2,000	2,193
PHO contingency	-	-	295
Workers' compensation	2,500	2,500	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	237,000	274,000	272,779
Commodities and services			
Travel	7,000	10,000	11,407
School of instruction	7,500	7,500	1,738
Scholarships	3,000	3,000	3,000
Memberships	2,250	2,250	3,717
Maintenance - equipment	1,100	1,100	1,520
Telephone	700	700	638
Insurance premiums	2,500	2,500	2,394
Professional services	-	-	575
Juvenile justice council	-	-	1,024
Juvenile account block grant	-	32,000	32,860
	<hr/>	<hr/>	<hr/>
Total commodities and services	24,050	59,050	58,873
Supplies and materials			
Postage	50	50	135
Supplies	6,000	6,000	5,238
Books and subscriptions	-	-	111
	<hr/>	<hr/>	<hr/>
Total supplies and materials	6,050	6,050	5,484
TOTAL EXPENDITURES	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 267,100	\$ 339,100	\$ 337,136

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 430,000	\$ 430,000	\$ 425,513
Investment income	300	300	841
	<hr/>	<hr/>	<hr/>
Total revenues	430,300	430,300	426,354
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Commodities and services			
Contributions to agencies	423,000	423,000	438,526
	<hr/>	<hr/>	<hr/>
Total expenditures	423,000	423,000	438,526
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,300	7,300	(12,172)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Community action	(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	<u>\$ 300</u>	<u>\$ 300</u>	(19,172)
FUND BALANCE, JANUARY 1, 2016			<hr/> 170,299
FUND BALANCE, DECEMBER 31, 2016			<hr/> <u>\$ 151,127</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property taxes	\$ 520,000	\$ 520,000	\$ 514,462
Investment income	200	200	3,358
Miscellaneous	100	100	8,800
	<hr/>		
Total revenues	520,300	520,300	526,620
	<hr/>		
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	222,000	222,000	214,226
FICA	17,300	17,300	15,852
IMRF	24,500	24,500	24,272
Health insurance	29,500	29,500	34,440
Life insurance	500	500	329
Insurance buyout	6,000	6,000	6,000
Unemployment insurance	900	900	622
	<hr/>		
Total salaries and benefits	300,700	300,700	295,741
	<hr/>		
Capital outlay			
Vehicles	-	29,500	29,479
Computer equipment	1,000	1,500	1,308
Computer software	2,000	2,000	1,794
Office furniture and small equipment	500	500	480
	<hr/>		
Total capital outlay	3,500	33,500	33,061
	<hr/>		
Commodities and services			
School of instruction	2,200	2,200	1,380
Travel	11,500	11,500	11,383
Mileage - employee	2,500	2,500	1,112
Mileage - boards	1,000	1,000	1,320
Meetings	500	500	126
Training	800	800	-
Memberships	700	700	1,030
Public notices	100	100	106
Community relations	3,000	3,000	3,206
Maintenance - equipment	1,000	1,000	-
Maintenance - vehicle	2,100	2,100	1,478

(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, 2016

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>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	100	100	88
Telephone	2,500	2,500	2,089
Insurance premiums	4,000	4,000	2,934
Direct assistance payments	150,000	120,000	76,496
Postage	2,000	2,000	1,240
Fuel	4,000	4,000	3,330
	<hr/>	<hr/>	<hr/>
Total commodities and services	203,000	173,000	122,318
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	4,500	4,500	6,431
Copies	100	100	34
Books and subscriptions	100	100	41
Clothing	500	500	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	5,200	5,200	6,506
	<hr/>	<hr/>	<hr/>
Total expenditures	512,400	512,400	457,626
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	7,900	7,900	68,994
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Asset replacement	(8,000)	(8,000)	(8,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(8,000)	(8,000)	(8,000)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (100)</u>	<u>\$ (100)</u>	60,994
FUND BALANCE, JANUARY 1, 2016			<hr/> 628,206
FUND BALANCE, DECEMBER 31, 2016			<hr/> \$ 689,200 <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, 2016

	Build America Bonds	Recovery Zone Bonds	Total
ASSETS			
Cash and investments	\$ 1,020,989	\$ 322,528	\$ 1,343,517
Due from other governments	71,906	14,784	86,690
TOTAL ASSETS	\$ 1,092,895	\$ 337,312	\$ 1,430,207
LIABILITIES AND FUND BALANCES			
LIABILITIES			
None	\$ -	\$ -	\$ -
Total liabilities	-	-	-
FUND BALANCES			
Restricted for debt service	1,092,895	337,312	1,430,207
Total fund balances	1,092,895	337,312	1,430,207
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,092,895	\$ 337,312	\$ 1,430,207

(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, 2016

	Build America Bonds	Recovery Zone Bonds	Total
REVENUES			
Intergovernmental	\$ 899,749	\$ 295,927	\$ 1,195,676
Investment income	1,152	333	1,485
Total revenues	900,901	296,260	1,197,161
EXPENDITURES			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	615,000	-	615,000
Interest	284,157	310,108	594,265
Total expenditures	899,957	310,908	1,210,865
NET CHANGE IN FUND BALANCES	944	(14,648)	(13,704)
FUND BALANCES, JANUARY 1, 2016	1,091,951	351,960	1,443,911
FUND BALANCES, DECEMBER 31, 2016	\$ 1,092,895	\$ 337,312	\$ 1,430,207

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 814,000	\$ 814,000	\$ 807,107
Federal interest rebate	93,000	93,000	92,642
Investment income	1,000	1,000	1,152
	<hr/>	<hr/>	<hr/>
Total revenues	908,000	908,000	900,901
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Principal	615,000	615,000	615,000
Interest	285,000	285,000	284,157
	<hr/>	<hr/>	<hr/>
Total expenditures	901,000	901,000	899,957
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 7,000</u>	<u>\$ 7,000</u>	944
FUND BALANCE, JANUARY 1, 2016			<u>1,091,951</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 1,092,895</u></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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
REVENUES			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 167,000	\$ 167,000	\$ 165,937
Federal interest rebate	130,000	130,000	129,990
Investment income	300	300	333
	<hr/>		
Total revenues	297,300	297,300	296,260
	<hr/>		
EXPENDITURES			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Interest	311,000	311,000	310,108
	<hr/>		
Total expenditures	312,000	312,000	310,908
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ (14,700)</u>	<u>\$ (14,700)</u>	(14,648)
FUND BALANCE, JANUARY 1, 2016			<hr/> 351,960
FUND BALANCE, DECEMBER 31, 2016			<hr/> \$ 337,312

(See independent auditor's report.)



CAPITAL PROJECTS FUNDS

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

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS

December 31, 2016

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement
ASSETS				
Cash and investments	\$ 22,500	\$ 419,462	\$ 430,654	\$ 200,622
Receivables				
Accounts	-	-	20	-
Accrued interest	-	-	-	-
Prepaid items	-	-	-	-
Due from other funds	1,500,000	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	\$ 1,522,500	\$ 419,462	\$ 430,674	\$ 200,622
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Due to others	-	-	-	-
Total liabilities	-	-	-	-
FUND BALANCES				
Nonspendable - prepaid items	-	-	-	-
Unrestricted				
Assigned for capital purposes	1,522,500	364,462	430,674	200,622
Assigned for bike paths	-	55,000	-	-
Total fund balances	1,522,500	419,462	430,674	200,622
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,522,500	\$ 419,462	\$ 430,674	\$ 200,622

County Farm	Opportunity	Asset Replacement	Solid Waste Program	Landfill Host Benefit	Total
\$ 526,587	\$ 3,427,507	\$ 4,701,864	\$ 115,433	\$ 1,444,081	\$ 11,288,710
-	-	646	-	169,370	170,036
-	250	-	-	-	250
-	-	-	224	-	224
-	-	-	-	-	1,500,000
-	24,664	-	-	-	24,664
\$ 526,587	\$ 3,452,421	\$ 4,702,510	\$ 115,657	\$ 1,613,451	\$ 12,983,884
\$ -	\$ 319	\$ 11,983	\$ 1,290	\$ -	\$ 13,592
-	-	-	978	-	978
-	20,000	-	-	-	20,000
-	1,413	-	-	-	1,413
-	21,732	11,983	2,268	-	35,983
-	-	-	224	-	224
526,587	3,430,689	4,690,527	113,165	1,613,451	12,892,677
-	-	-	-	-	55,000
526,587	3,430,689	4,690,527	113,389	1,613,451	12,947,901
\$ 526,587	\$ 3,452,421	\$ 4,702,510	\$ 115,657	\$ 1,613,451	\$ 12,983,884

(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, 2016

	Capital Improvement Reserve	Special Projects	GIS Development	Highway Facilities Renewal and Replacement
REVENUES				
Charges for services	\$ -	\$ -	\$ 7,594	\$ -
Intergovernmental	-	-	-	-
Investment income	41,250	1,644	1,648	545
Miscellaneous	-	-	-	-
Total revenues	41,250	1,644	9,242	545
EXPENDITURES				
General government				
Commodities and services	-	-	4,776	-
Health and welfare				
Salaries and benefits	-	-	-	-
Commodities and services	-	-	-	-
Supplies and materials	-	-	-	-
Capital outlay				
Capital improvements	-	18,672	-	-
Total expenditures	-	18,672	4,776	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	41,250	(17,028)	4,466	545
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	100,000
Transfers (out)	(19,142)	-	(15,000)	-
Total other financing sources (uses)	(19,142)	-	(15,000)	100,000
NET CHANGE IN FUND BALANCES	22,108	(17,028)	(10,534)	100,545
FUND BALANCES, JANUARY 1, 2016	1,500,392	436,490	441,208	100,077
FUND BALANCES, DECEMBER 31, 2016	\$ 1,522,500	\$ 419,462	\$ 430,674	\$ 200,622

County Farm	Opportunity	Asset Replacement	Solid Waste Program	Landfill Host Benefit	Total
\$ -	\$ 8,991	\$ 54,167	\$ 24,680	\$ 2,273,773	\$ 2,369,205
-	26,764	-	-	-	26,764
1,106	13,745	17,770	66	606	78,380
-	60	-	-	-	60
1,106	49,560	71,937	24,746	2,274,379	2,474,409
-	-	-	-	196,700	201,476
-	-	-	87,370	-	87,370
-	-	-	95,108	-	95,108
-	-	-	344	-	344
28,723	66,103	706,402	-	-	819,900
28,723	66,103	706,402	182,822	196,700	1,204,198
(27,617)	(16,543)	(634,465)	(158,076)	2,077,679	1,270,211
-	-	36,551	-	-	36,551
-	-	729,697	203,400	-	1,033,097
-	-	-	(18,000)	(470,157)	(522,299)
-	-	766,248	185,400	(470,157)	547,349
(27,617)	(16,543)	131,783	27,324	1,607,522	1,817,560
554,204	3,447,232	4,558,744	86,065	5,929	11,130,341
\$ 526,587	\$ 3,430,689	\$ 4,690,527	\$ 113,389	\$ 1,613,451	\$ 12,947,901

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 15,000	\$ 15,000	\$ 41,250
Total revenues	15,000	15,000	41,250
EXPENDITURES			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,000	15,000	41,250
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(15,000)	(20,000)	(19,142)
Total other financing sources (uses)	(15,000)	(20,000)	(19,142)
NET CHANGE IN FUND BALANCE	\$ -	\$ (5,000)	22,108
FUND BALANCE, JANUARY 1, 2016			1,500,392
FUND BALANCE, DECEMBER 31, 2016			\$ 1,522,500

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 1,000	\$ 1,000	\$ 1,644
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,644</u>
EXPENDITURES			
Capital improvements			
Walk/bike path	15,000	15,000	-
Comprehensive plan	5,000	5,000	-
Salary study	20,000	20,000	-
Hazard mitigation	3,000	3,000	1,815
Repeater systems	40,000	40,000	-
Network/web infrastructure	10,000	10,000	-
Building security	20,000	20,000	11,761
Mobile web app	15,000	15,000	-
Energy reduction	-	-	5,096
Contingency	2,000	2,000	-
Total expenditures	<u>130,000</u>	<u>130,000</u>	<u>18,672</u>
NET CHANGE IN FUND BALANCE	<u>\$ (129,000)</u>	<u>\$ (129,000)</u>	(17,028)
FUND BALANCE, JANUARY 1, 2016			<u>436,490</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 419,462</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 7,594
Investment income	2,000	2,000	1,648
Total revenues	8,000	8,000	9,242
EXPENDITURES			
General government			
Commodities and services			
Professional services	15,000	15,000	4,776
Total expenditures	15,000	15,000	4,776
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,000)	(7,000)	4,466
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	(15,000)	(15,000)	(15,000)
NET CHANGE IN FUND BALANCE	\$ (22,000)	\$ (22,000)	(10,534)
FUND BALANCE, JANUARY 1, 2016			441,208
FUND BALANCE, DECEMBER 31, 2016			\$ 430,674

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 100	\$ 100	\$ 545
Total revenues	<u>100</u>	<u>100</u>	<u>545</u>
EXPENDITURES			
None	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>100</u>	<u>100</u>	<u>545</u>
OTHER FINANCING SOURCES (USES)			
Transfers in Highway	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total other financing sources (uses)	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ 100,100</u>	<u>\$ 100,100</u>	100,545
FUND BALANCE, JANUARY 1, 2016			<u>100,077</u>
FUND BALANCE, DECEMBER 31, 2016			<u>\$ 200,622</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Investment income	\$ 1,000	\$ 1,000	\$ 1,106
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,106</u>
EXPENDITURES			
General government			
Commodities and services	35,000	13,000	6,810
Capital outlay			
Parking lot	-	22,000	21,913
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>28,723</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Jail expansion	(250,000)	(250,000)	-
Total other financing sources (uses)	<u>(250,000)</u>	<u>(250,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (284,000)</u>	<u>\$ (284,000)</u>	(27,617)
FUND BALANCE, JANUARY 1, 2016			<u>554,204</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 526,587</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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Building rentals	\$ -	\$ -	\$ 8,991
Intergovernmental			
City of DeKalb	12,000	12,000	24,664
DCCF grant	-	-	2,100
Investment income	10,000	10,000	13,745
Miscellaneous	-	-	60
	<hr/>	<hr/>	<hr/>
Total revenues	22,000	22,000	49,560
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Capital outlay			
Rent space maintenance	41,000	41,000	41,000
Memberships	5,000	5,000	4,732
Special programs	14,000	14,000	20,371
Parking lot	100,000	100,000	-
Contingency	41,000	41,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	201,000	201,000	66,103
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(179,000)	(179,000)	(16,543)
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
Jail expansion	(250,000)	(250,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(250,000)	(250,000)	-
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (429,000)	\$ (429,000)	(16,543)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2016			3,447,232
			<hr/>
FUND BALANCE, DECEMBER 31, 2016			\$ 3,430,689
			<hr/>

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 49,000	\$ 49,000	\$ 54,167
Investment income	10,000	10,000	17,770
Total revenues	59,000	59,000	71,937
EXPENDITURES			
Capital outlay			
Sheriff's vehicle program	542,000	542,000	492,323
Sheriff's information system	10,000	10,000	-
Network/web infrastructure	478,000	478,000	73,953
Computer replacement	75,000	75,000	79,562
Facility management equipment	60,000	60,000	-
Financial system upgrade	25,000	25,000	2,720
Sheriff's communication center	200,000	200,000	26,598
Nature trail	35,000	35,000	31,246
Total expenditures	1,425,000	1,425,000	706,402
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,366,000)	(1,366,000)	(634,465)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	-	-	36,551
Transfer in			
General	552,000	552,000	552,000
Veteran's assistance	8,000	8,000	8,000
Highway	6,000	6,000	6,000
Health	48,000	48,000	48,000
Mental health	1,500	1,500	1,500
Community services	2,500	2,500	2,500
Nursing home	60,000	60,000	60,000
Probation services	7,000	7,000	7,000
Law enforcement	-	-	44,697
Total other financing sources (uses)	685,000	685,000	766,248
NET CHANGE IN FUND BALANCE	\$ (681,000)	\$ (681,000)	131,783
FUND BALANCE, JANUARY 1, 2016			4,558,744
FUND BALANCE, DECEMBER 31, 2016			\$ 4,690,527

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services			
Recycling program	\$ 200	\$ 200	\$ 290
Household hazardous waste	25,000	25,000	24,390
Intergovernmental	2,000	2,000	-
Investment income	100	100	66
	<hr/>	<hr/>	<hr/>
Total revenues	27,300	27,300	24,746
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Health and welfare			
Salaries and benefits			
Salaries	51,500	52,000	51,995
Overtime	-	-	6
Health insurance	26,600	26,300	26,095
Life insurance	100	100	92
FICA	4,000	4,000	3,327
IMRF	5,700	5,800	5,745
Unemployment tax	100	100	110
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	88,000	88,300	87,370
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	700	2,500	260
Memberships	900	1,100	1,100
Public notices	6,000	6,300	6,264
Maintenance - vehicles	500	-	-
Telephone	-	-	210
Professional services	17,000	17,400	17,403
Commercial services	40,000	69,800	68,939
Contributions to agencies	600	600	500
Miscellaneous	200	500	432
	<hr/>	<hr/>	<hr/>
Total commodities and services	65,900	98,200	95,108
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Educational supplies	8,000	300	344
Fuel	500	-	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	8,500	300	344
	<hr/>	<hr/>	<hr/>
Total expenditures	162,400	186,800	182,822

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (135,100)</u>	<u>\$ (159,500)</u>	<u>\$ (158,076)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
Landfill host benefit	203,400	203,400	203,400
Transfers (out)			
Health	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>
Total other financing sources (uses)	<u>185,400</u>	<u>185,400</u>	<u>185,400</u>
NET CHANGE IN FUND BALANCE	<u>\$ 50,300</u>	<u>\$ 25,900</u>	27,324
FUND BALANCE, JANUARY 1, 2016			<u>86,065</u>
FUND BALANCE, DECEMBER 31, 2016			<u><u>\$ 113,389</u></u>

(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, 2016

	Original Budget	Final Budget	Actual
REVENUES			
Charges for services	\$ 2,350,000	\$ 2,350,000	\$ 2,273,773
Investment income	1,000	1,000	606
Total revenues	<u>2,351,000</u>	<u>2,351,000</u>	<u>2,274,379</u>
EXPENDITURES			
General government			
Contribution to Forest Preserve	101,700	101,700	101,700
Interest and fiscal charges	-	95,000	95,000
Total expenditures	<u>101,700</u>	<u>196,700</u>	<u>196,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,249,300</u>	<u>2,154,300</u>	<u>2,077,679</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)			
General	(370,000)	(275,000)	(266,757)
Solid waste	(203,400)	(203,400)	(203,400)
Jail expansion	(2,600,000)	(2,600,000)	-
Total other financing sources (uses)	<u>(3,173,400)</u>	<u>(3,078,400)</u>	<u>(470,157)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (924,100)</u>	<u>\$ (924,100)</u>	1,607,522
FUND BALANCE, JANUARY 1, 2016			<u>5,929</u>
FUND BALANCE, DECEMBER 31, 2016			<u>\$ 1,613,451</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, 2016

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue	\$ 14,828,200	\$ 14,828,200	\$ 15,035,852
Other revenues	4,000	19,000	35,629
	<hr/>	<hr/>	<hr/>
Total operating revenues	14,832,200	14,847,200	15,071,481
OPERATING EXPENSES			
Administration	1,758,300	1,776,300	2,553,593
Operations			
Rehabilitation	1,170,900	1,191,900	1,184,429
Social services	251,200	246,200	244,649
Patient activities	210,300	177,300	191,705
Dietary	1,313,400	1,280,400	1,273,791
Nursing	7,726,000	7,666,000	7,619,322
Environmental services	747,900	790,900	788,215
Maintenance	618,100	669,100	665,932
Capital improvements	225,000	195,000	293,052
Depreciation	596,500	596,500	593,034
	<hr/>	<hr/>	<hr/>
Total operating expenses	14,617,600	14,589,600	15,407,722
OPERATING INCOME (LOSS)	<hr/>	<hr/>	<hr/>
	214,600	257,600	(336,241)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	112,000	112,000	20,491
Loss on disposal of capital assets	-	-	(2,173)
Other income	6,500	6,500	6,755
Interest and fiscal charges on indebtedness	(49,000)	(49,000)	(15,925)
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	69,500	69,500	9,148
NET INCOME (LOSS) BEFORE TRANSFERS	<hr/>	<hr/>	<hr/>
	284,100	327,100	(327,093)
TRANSFERS			
Transfers (out)			
Retirement	-	(28,000)	(27,563)
Asset replacement	(60,000)	(60,000)	(60,000)
Public building maintenance	-	-	(266,379)
	<hr/>	<hr/>	<hr/>
Total transfers	(60,000)	(88,000)	(353,942)
CHANGE IN NET POSITION - BUDGETARY BASIS	<hr/>	<hr/>	<hr/>
	\$ 224,100	\$ 239,100	(681,035)
ADJUSTMENTS TO GAAP BASIS			
Capital expenses			<hr/>
			293,052
CHANGE IN NET POSITION - GAAP BASIS			<hr/>
			(387,983)
NET POSITION, JANUARY 1, 2016			<hr/>
			9,341,326
NET POSITION, DECEMBER 31, 2016			<hr/>
			<u>\$ 8,953,343</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**STATEMENT OF CASH FLOWS
NURSING HOME FUND**

For the Year Ended December 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from customers and users	\$ 15,294,017
Receipts of operating contributions	33,608
Payments to suppliers	(4,871,335)
Payments to employees	<u>(8,763,975)</u>
Net cash from operating activities	<u>1,692,315</u>

**CASH FLOWS FROM NONCAPITAL
FINANCING ACTIVITIES**

Interfund activity	<u>(462,003)</u>
Net cash from noncapital financing activities	<u>(462,003)</u>

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

Interest paid on revenue bonds	(31,691)
Payments on revenue bonds	(693,750)
Payments for capital acquisitions	<u>(293,052)</u>
Net cash from capital and related financing activities	<u>(1,018,493)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Receipt of interest	<u>20,491</u>
Net cash from investing activities	<u>20,491</u>

**NET INCREASE IN CASH AND
CASH EQUIVALENTS**

232,310

CASH AND CASH EQUIVALENTS, JANUARY 1, 2016

4,900,872

CASH AND CASH EQUIVALENTS, DECEMBER 31, 2016

\$ 5,133,182

(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, 2016

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

Operating income (loss)	\$ (43,189)
Adjustments to reconcile operating income (loss) to net cash from operating activities	
Depreciation	593,034
Receipt of miscellaneous income	6,755
Effects of changes in operating assets and liabilities	
Accounts receivable	249,389
Prepaid expenses	39,578
Inventory	48
Accounts payable	(70,880)
Accrued payroll	53,130
Claims payable	40,129
Compensated absences payable	19,069
Pension items - IMRF	805,252
NET CASH FROM OPERATING ACTIVITIES	\$ 1,692,315

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Net patient service revenue			
Patient care	\$ 4,828,500	\$ 4,828,500	\$ 4,581,291
State aid - patient care	4,500,000	4,500,000	4,908,439
Contributions from townships	148,000	148,000	126,855
Medicare	5,351,700	5,351,700	5,419,267
Total net patient service revenue	<u>14,828,200</u>	<u>14,828,200</u>	<u>15,035,852</u>
Other revenue			
Employee meals	4,000	4,000	2,021
Contributios	15,000	15,000	33,608
Total other revenue	<u>19,000</u>	<u>19,000</u>	<u>35,629</u>
TOTAL OPERATING REVENUES	<u><u>\$ 14,847,200</u></u>	<u><u>\$ 14,847,200</u></u>	<u><u>\$ 15,071,481</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, 2016

	Original Budget	Final Budget	Actual
ADMINISTRATION			
Salaries and benefits			
Salaries	\$ 278,000	\$ 296,000	\$ 295,714
Overtime	17,000	17,000	12,808
On call	500	500	-
Workers' compensation	-	-	880
Shift differential	500	500	385
Supervisory differential	-	-	51
Weekend pay	500	500	620
Premium holiday	500	500	492
Health benefits	47,000	47,000	71,196
Life insurance	1,000	1,000	511
FICA	22,000	22,000	22,640
IMRF	32,000	32,000	33,809
IMRF - pension expense	-	-	805,252
Insurance buyback	33,000	33,000	6,000
Deferred compensation	5,000	5,000	-
Unemployment tax	1,000	1,000	1,129
Total salaries and benefits	<u>\$ 438,000</u>	<u>\$ 456,000</u>	<u>\$ 1,251,487</u>
Commodities and services			
Travel	\$ 100	\$ 100	\$ -
Schools of instruction	2,200	2,200	3,780
Mileage - employee	1,700	1,700	1,452
Public notices	32,400	32,400	56,247
Memberships	14,900	14,900	20,184
Community relations	1,000	1,000	2,155
Maintenance - software	27,900	27,900	50,918
Postage	10,100	10,100	9,617
In-house copies	2,200	2,200	1,450
Telephone	22,600	22,600	18,906
Rental of equipment	9,700	9,700	10,013
Professional services	425,000	425,000	388,638
Chargeback	138,900	138,900	138,523
Background checks	3,600	3,600	5,765
Workers' compensation - medical	100,000	100,000	68,382
Workers' compensation - salary reimbursements	5,000	5,000	1,071
State provider fee	430,000	430,000	439,101
Medical expense	3,500	3,500	6,330
Loss on bad debts	50,000	50,000	23,382
Miscellaneous	100	100	129
Total commodities and services	<u>\$ 1,280,900</u>	<u>\$ 1,280,900</u>	<u>\$ 1,246,043</u>
Supplies and materials			
Supplies	\$ 29,300	\$ 29,300	\$ 35,041
Periodicals and subscriptions	10,100	10,100	21,022
Total supplies and materials	<u>\$ 39,400</u>	<u>\$ 39,400</u>	<u>\$ 56,063</u>
Total administration	<u>\$ 1,758,300</u>	<u>\$ 1,776,300</u>	<u>\$ 2,553,593</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, 2016

	Original Budget	Final Budget	Actual
OPERATIONS			
Rehabilitation			
Salaries and benefits			
Salaries	\$ 183,000	\$ 181,000	\$ 177,070
Overtime	26,000	11,000	9,760
On call	500	500	550
Premium holiday	1,000	1,000	1,106
Shift differential	500	500	281
Extra duty pay	2,500	2,500	1,154
Weekend pay	1,000	1,000	879
Recruitment	-	-	750
FICA	15,000	15,000	13,015
IMRF	23,500	23,500	21,223
Insurance buyout	3,000	3,000	-
Health insurance	59,000	59,000	68,262
Life insurance	500	500	427
Unemployment	500	500	495
Uniform allowance	1,000	1,000	700
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	317,000	300,000	295,672
Commodities and services			
Professional services	844,100	882,100	884,200
Supplies and materials			
Supplies	9,800	9,800	4,557
	<hr/>	<hr/>	<hr/>
Total rehabilitation	\$ 1,170,900	\$ 1,191,900	\$ 1,184,429
Social services			
Salaries and benefits			
Salaries	\$ 168,000	\$ 168,000	\$ 172,221
Overtime	2,500	2,500	3,674
On call	2,500	2,500	2,329
Supervisory differential	-	-	112
Weekend pay	-	-	26
Premium holiday	-	-	76
FICA	13,000	13,000	13,099
IMRF	20,000	20,000	19,766
Insurance buyback	6,000	6,000	6,000
Health insurance	30,000	25,000	22,296
Life insurance	500	500	336
Unemployment	500	500	429
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	243,000	238,000	240,364
Commodities and services			
Professional services	700	700	813
Community relations	5,000	5,000	1,300
Outings	2,500	2,500	2,172
	<hr/>	<hr/>	<hr/>
Total commodities and services	8,200	8,200	4,285
	<hr/>	<hr/>	<hr/>
Total social services	\$ 251,200	\$ 246,200	\$ 244,649

(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, 2016

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Patient activities			
Salaries and benefits			
Salaries	\$ 133,000	\$ 119,000	\$ 116,105
Overtime	500	500	630
Shift differential	500	500	338
Weekend pay	1,000	1,000	656
Premium holiday	500	500	494
Supervisory differential	-	-	227
FICA	10,000	10,000	9,149
IMRF	14,000	14,000	12,872
Insurance buyback	3,000	3,000	6,000
Health insurance	27,000	21,000	19,176
Life insurance	500	500	350
Unemployment	1,000	1,000	715
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	191,000	171,000	166,712
Commodities and services			
Professional services	1,900	1,900	1,545
N.H. Christmas party	100	100	2,510
Resident events	10,100	1,100	13,689
	<hr/>	<hr/>	<hr/>
Total commodities and services	12,100	3,100	17,744
Supplies and materials			
Supplies	7,200	3,200	7,249
	<hr/>	<hr/>	<hr/>
Total patient activities	\$ 210,300	\$ 177,300	\$ 191,705
<hr/>			
Dietary			
Salaries and benefits			
Salaries	\$ 583,000	\$ 560,000	\$ 556,846
Overtime	12,000	12,000	15,701
Shift differential	7,000	7,000	7,569
Extra duty pay	1,500	1,500	1,899
Weekend pay	6,500	6,500	6,321
Premium holiday	4,500	4,500	4,670
FICA	46,000	46,000	45,685
IMRF	55,000	55,000	52,128
Insurance buyout	18,000	18,000	30,000
Health insurance	97,000	73,000	60,552
Life insurance	2,000	2,000	1,533
HSA benefit	3,000	3,000	3,168
Unemployment	3,500	3,500	3,791
Uniform allowance	5,000	5,000	4,045
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	844,000	797,000	793,908
Commodities and supplies			
Professional services	29,300	29,300	29,590
	<hr/>	<hr/>	<hr/>

(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, 2016

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Dietary (Continued)			
Supplies and materials			
Supplies	\$ 32,000	\$ 32,000	\$ 28,493
Chemicals	12,600	12,600	12,008
Groceries	358,000	372,000	371,931
Supplements	37,500	37,500	37,861
	<hr/>	<hr/>	<hr/>
Total supplies and materials	440,100	454,100	450,293
	<hr/>	<hr/>	<hr/>
Total dietary	\$ 1,313,400	\$ 1,280,400	\$ 1,273,791
	<hr/>	<hr/>	<hr/>
Nursing			
Salaries and benefits			
Salaries	\$ 3,989,800	\$ 3,971,800	\$ 3,977,979
Overtime	262,000	256,000	242,176
On call	2,500	5,500	5,032
Workers' compensation	-	-	191
Shift differential	189,500	188,500	185,392
Supervisory differential	12,000	12,000	12,590
Extra duty pay	54,000	58,000	59,822
Weekend pay	36,500	38,500	34,797
Recruitment	8,000	8,000	3,750
Point bonus	4,000	4,000	-
Premium holiday	38,500	39,500	38,403
FICA	342,000	338,000	338,180
IMRF	492,000	501,000	489,998
Insurance buyback	69,000	102,000	123,000
Health insurance	676,000	690,000	672,554
Life insurance	8,500	8,500	7,602
HSA benefit	6,000	6,000	4,032
Unemployment	17,000	17,000	17,150
Uniform allowance	15,500	15,500	13,290
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	6,222,800	6,259,800	6,225,938
	<hr/>	<hr/>	<hr/>
Commodities and supplies			
Nurses registry service	782,000	689,000	756,674
Rental of equipment	55,000	55,000	35,581
Professional services	133,700	133,700	157,503
Resident entertainment	2,400	400	1,603
Drugs	264,100	264,100	202,983
	<hr/>	<hr/>	<hr/>
Total commodities and supplies	1,237,200	1,142,200	1,154,344
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	266,000	264,000	239,040
	<hr/>	<hr/>	<hr/>
Total nursing	\$ 7,726,000	\$ 7,666,000	\$ 7,619,322
	<hr/>	<hr/>	<hr/>
Environmental services			
Salaries and benefits			
Salaries	\$ 293,000	\$ 290,000	\$ 293,768
Overtime	3,000	2,000	1,662

(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, 2016

	Original Budget	Final Budget	Actual
OPERATIONS (Continued)			
Environmental services (Continued)			
Salaries and benefits (Continued)			
Shift differential	\$ 2,000	\$ 2,000	\$ 1,358
Extra duty pay	1,000	1,000	160
Weekend pay	2,500	2,500	2,826
Recruitment	-	-	250
Premium holiday	2,500	2,500	2,220
FICA	22,000	22,000	21,224
IMRF	34,500	32,800	32,679
Insurance buyback	9,000	9,000	15,000
Health insurance	110,000	108,700	102,528
Life insurance	1,500	1,500	1,015
Unemployment	2,000	2,000	1,630
Uniform allowance	2,000	2,000	2,195
Total salaries and benefits	<u>485,000</u>	<u>478,000</u>	<u>478,515</u>
Commodities and supplies			
Commercial services	<u>187,800</u>	<u>237,800</u>	<u>240,742</u>
Supplies and materials			
Supplies	74,500	74,500	68,700
Linens	600	600	258
Total supplies and materials	<u>75,100</u>	<u>75,100</u>	<u>68,958</u>
Total environmental services	<u>\$ 747,900</u>	<u>\$ 790,900</u>	<u>\$ 788,215</u>
Maintenance			
Salaries and benefits			
Salaries	\$ 82,000	\$ 84,000	\$ 109,403
Overtime	30,000	30,000	9,612
On call	10,000	10,000	9,475
Weekend pay	-	-	106
Premium holiday	500	500	292
FICA	9,000	9,000	8,755
IMRF	14,000	14,000	13,836
Insurance buyback	-	3,000	3,000
Health insurance	25,000	33,000	32,112
Life insurance	500	500	245
HSA benefit	-	-	1,344
Unemployment	500	500	300
Uniform allowance	500	500	350
Total salaries and benefits	<u>172,000</u>	<u>185,000</u>	<u>188,830</u>
Commodities and services			
Maintenance - vehicles	800	800	-
Maintenance - building	35,000	35,000	33,263
Maintenance - equipment	6,400	24,400	21,874
Rental of equipment	1,300	1,300	1,086

(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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
OPERATIONS (Continued)			
Maintenance (Continued)			
Commodities and services (Continued)			
Utilities	\$ 302,400	\$ 313,400	\$ 313,037
Commercial services	32,300	38,300	38,260
Total commodities and services	<u>378,200</u>	<u>413,200</u>	<u>407,520</u>
Supplies and materials			
Fuels and lubricants	2,900	2,900	1,421
Parts and materials	65,000	68,000	68,161
Total supplies and materials	<u>67,900</u>	<u>70,900</u>	<u>69,582</u>
Total maintenance	<u>\$ 618,100</u>	<u>\$ 669,100</u>	<u>\$ 665,932</u>
Capital improvements	<u>\$ 225,000</u>	<u>\$ 195,000</u>	<u>\$ 293,052</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Assets			
	Balances, January 1, 2016	Additions	Retirements	Balances, December 31, 2016
Buildings	\$ 12,182,399	\$ 73,743	\$ -	\$ 12,256,142
Improvements	1,049,853	76,797	-	1,126,650
Furniture and fixtures	857,699	3,885	7,138	854,446
Equipment	962,698	45,317	21,969	986,046
Construction in progress	27,345	116,663	23,353	120,655
TOTAL	\$ 15,079,994	\$ 316,405	\$ 52,460	\$ 15,343,939

	Accumulated Depreciation			
	Balances, January 1, 2016	Additions	Retirements	Balances, December 31, 2016
Buildings	\$ 7,376,434	\$ 449,174	\$ -	\$ 7,825,608
Improvements	626,593	71,261	-	697,854
Furniture and fixtures	790,592	10,800	5,836	795,556
Equipment	762,830	61,799	21,098	803,531
TOTAL	\$ 9,556,449	\$ 593,034	\$ 26,934	\$ 10,122,549

	Net Value
Buildings	\$ 4,430,534
Improvements	428,796
Furniture and fixtures	58,890
Equipment	182,515
Construction in progress	120,655
TOTAL	\$ 5,221,390

(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, 2016

	Medical Insurance	Tort and Liability Insurance	Total
ASSETS			
Cash and investments	\$ 3,927,507	\$ 7,269,159	\$ 11,196,666
Receivables			
Property taxes	-	600,000	600,000
Accounts	3,795	6,873	10,668
Accrued interest	3,405	9,371	12,776
Prepaid items	23,946	-	23,946
Due from other funds	-	4,746	4,746
Total assets	3,958,653	7,890,149	11,848,802
LIABILITIES			
Accounts payable	19,847	57,446	77,293
Claims payable	1,101,115	291,181	1,392,296
Flexible benefits payable	23,628	-	23,628
Unearned revenue	537,138	-	537,138
Total liabilities	1,681,728	348,627	2,030,355
DEFERRED INFLOWS OF RESOURCES			
Deferred property taxes	-	600,000	600,000
Total deferred inflows of resources	-	600,000	600,000
Total liabilities and deferred inflows of resources	1,681,728	948,627	2,630,355
NET POSITION			
Restricted for tort and liability	-	2,297,841	2,297,841
Unrestricted	2,276,925	4,643,681	6,920,606
TOTAL NET POSITION	\$ 2,276,925	\$ 6,941,522	\$ 9,218,447

(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, 2016

	Medical Insurance	Tort and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 6,375,515	\$ 148,655	\$ 6,524,170
Total operating revenues	6,375,515	148,655	6,524,170
OPERATING EXPENSES			
Operations			
Commodities and services	6,222,165	469,126	6,691,291
Supplies and materials	7	-	7
Total operating expenses	6,222,172	469,126	6,691,298
OPERATING INCOME (LOSS)	153,343	(320,471)	(167,128)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	-	593,582	593,582
Investment income	16,832	29,140	45,972
Total non-operating revenues (expenses)	16,832	622,722	639,554
INCOME BEFORE TRANSFERS	170,175	302,251	472,426
TRANSFERS			
Transfers in	-	2,985	2,985
Total transfers	-	2,985	2,985
CHANGE IN NET POSITION	170,175	305,236	475,411
NET POSITION, JANUARY 1, 2016	2,106,750	6,636,286	8,743,036
NET POSITION, DECEMBER 31, 2016	\$ 2,276,925	\$ 6,941,522	\$ 9,218,447

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2016

	Medical Insurance	Tort and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,773,834	\$ 71,917	\$ 4,845,751
Receipts from employees and others	1,598,525	108,205	1,706,730
Payments to suppliers	(5,997,637)	(521,151)	(6,518,788)
Net cash from operating activities	<u>374,722</u>	<u>(341,029)</u>	<u>33,693</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Interfund activity	-	101,264	101,264
Receipt of general property taxes	-	593,582	593,582
Net cash from noncapital financing activities	<u>-</u>	<u>694,846</u>	<u>694,846</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	14,627	23,740	38,367
Net cash from investing activities	<u>14,627</u>	<u>23,740</u>	<u>38,367</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	389,349	377,557	766,906
CASH AND CASH EQUIVALENTS, JANUARY 1, 2016	<u>3,538,158</u>	<u>6,891,602</u>	<u>10,429,760</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2016	<u>\$ 3,927,507</u>	<u>\$ 7,269,159</u>	<u>\$ 11,196,666</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 153,343	\$ (320,471)	\$ (167,128)
Effects of changes in operating assets and liabilities			
Accounts receivable	(1,771)	31,467	29,696
Prepaid expenses	1,506	-	1,506
Accounts payable	5,547	(24,266)	(18,719)
Claims payable	217,482	(27,759)	189,723
Unearned revenue	(1,385)	-	(1,385)
NET CASH FROM OPERATING ACTIVITIES	<u>\$ 374,722</u>	<u>\$ (341,029)</u>	<u>\$ 33,693</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,570,000	\$ 1,570,000	\$ 1,477,437
Contributions - employers	4,965,000	4,965,000	4,776,990
Contributions - non-employees	115,000	115,000	121,088
	<hr/>	<hr/>	<hr/>
Total operating revenues	6,650,000	6,650,000	6,375,515
	<hr/>	<hr/>	<hr/>
OPERATING EXPENSES			
Commodities and services	5,995,000	6,095,000	6,222,165
Supplies and materials	1,000	1,000	7
	<hr/>	<hr/>	<hr/>
Total operating expenses	5,996,000	6,096,000	6,222,172
	<hr/>	<hr/>	<hr/>
OPERATING INCOME	654,000	554,000	153,343
	<hr/>	<hr/>	<hr/>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	10,000	10,000	16,832
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	10,000	10,000	16,832
	<hr/>	<hr/>	<hr/>
CHANGE IN NET POSITION	\$ 664,000	\$ 564,000	170,175
	<hr/>	<hr/>	<hr/>
NET POSITION, JANUARY 1, 2016			2,106,750
			<hr/>
NET POSITION, DECEMBER 31, 2016			\$ 2,276,925
			<hr/>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2016

	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	330,000	330,000	307,614
Life insurance premium	39,000	39,000	39,088
Stop loss premium	540,000	540,000	512,219
Claims administration	230,000	230,000	217,121
Claims administration - dental	20,000	20,000	17,950
Access fees	50,000	50,000	47,662
Affordable Care Act fees	15,000	15,000	14,075
Care coordination fee	-	-	438
Value based incentive fee	-	-	845
ADP discounts	(1,750,000)	(1,750,000)	(1,899,088)
Prescription credits	(50,000)	(50,000)	(63,326)
Employee insurance - prescription	1,220,000	1,320,000	1,460,081
Employee insurance - medical	5,770,000	5,770,000	5,903,270
Employee insurance - dental	180,000	180,000	168,535
Excess medical claims	(668,000)	(668,000)	(548,392)
Employee wellness	30,000	30,000	20,573
Miscellaneous	1,000	1,000	-
Total commodities and services	5,995,000	6,095,000	6,222,165
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Postage	-	-	7
Total supplies and materials	1,000	1,000	7
TOTAL OPERATING EXPENSES	\$ 5,996,000	\$ 6,096,000	\$ 6,222,172

(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, 2016

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 46,900	\$ 46,900	\$ 46,523
Settlement reimbursement	-	-	4,163
Miscellaneous	100,900	100,900	97,969
	<hr/>	<hr/>	<hr/>
Total operating revenues	147,800	147,800	148,655
OPERATING EXPENSES			
Commodities and services	982,000	982,000	469,126
Supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total operating expenses	983,000	983,000	469,126
OPERATING INCOME (LOSS)			
	<hr/>	<hr/>	<hr/>
	(835,200)	(835,200)	(320,471)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	600,000	600,000	593,582
Investment income	15,000	15,000	29,140
	<hr/>	<hr/>	<hr/>
Total non-operating revenues (expenses)	615,000	615,000	622,722
INCOME (LOSS) BEFORE TRANSFERS			
	<hr/>	<hr/>	<hr/>
	(220,200)	(220,200)	302,251
TRANSFERS			
Transfers in			
Data Fiber Optic	-	-	1,721
Sober Living Home	-	-	1,121
Transportation Grant	200	200	143
	<hr/>	<hr/>	<hr/>
Total transfers	200	200	2,985
CHANGE IN NET POSITION			
	<hr/>	<hr/>	<hr/>
	\$ (220,000)	\$ (220,000)	305,236
NET POSITION, JANUARY 1, 2016			
			<hr/>
			6,636,286
NET POSITION, DECEMBER 31, 2016			
			<hr/>
			\$ 6,941,522

(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, 2016

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	385
Professional services	100,000	100,000	180,704
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	90,227
Commercial services	10,000	10,000	1,125
Risk abatement	15,000	15,000	1,532
Judgment and claims	125,000	125,000	16,965
Claims administration	30,000	30,000	20,000
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	400,000	400,000	71,989
Unemployment claims	100,000	100,000	10,800
Workers' compensation salary reimbursements	75,000	75,000	73,200
Court costs	2,000	2,000	13
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	2,186
Medical expense	5,000	5,000	-
Total commodities and services	982,000	982,000	469,126
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 983,000	\$ 983,000	\$ 469,126

(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, 2016

	<u>*Agency</u>
ASSETS	
Cash and investments	\$ 6,130,542
Receivables	
Accounts	<u>94,259</u>
TOTAL ASSETS	<u><u>\$ 6,224,801</u></u>
LIABILITIES	
Due to others	<u>\$ 6,224,801</u>
TOTAL LIABILITIES	<u><u>\$ 6,224,801</u></u>

*Aggregate - See pages 201-205.

DEKALB COUNTY, ILLINOIS

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Year Ended December 31, 2016

	Balances, January 1, 2016	Additions	Deductions	Balances, December 31, 2016
Total All Agency Funds				
ASSETS				
Cash and investments	\$ 5,728,290	\$ 390,665,482	\$ 390,263,230	\$ 6,130,542
Accounts receivable	89,608	94,259	89,608	94,259
TOTAL ASSETS	\$ 5,817,898	\$ 390,759,741	\$ 390,352,838	\$ 6,224,801
LIABILITIES				
Due to others	\$ 5,817,898	\$ 390,759,741	\$ 390,352,838	\$ 6,224,801
TOTAL LIABILITIES	\$ 5,817,898	\$ 390,759,741	\$ 390,352,838	\$ 6,224,801
1. County Collector				
ASSETS				
Cash and investments	\$ 455,357	\$ 378,156,150	\$ 378,053,848	\$ 557,659
TOTAL ASSETS	\$ 455,357	\$ 378,156,150	\$ 378,053,848	\$ 557,659
LIABILITIES				
Due to others	\$ 455,357	\$ 378,156,150	\$ 378,053,848	\$ 557,659
TOTAL LIABILITIES	\$ 455,357	\$ 378,156,150	\$ 378,053,848	\$ 557,659
2. Special Drainage				
ASSETS				
Cash and investments	\$ 115,413	\$ 110,267	\$ 44,614	\$ 181,066
TOTAL ASSETS	\$ 115,413	\$ 110,267	\$ 44,614	\$ 181,066
LIABILITIES				
Due to others	\$ 115,413	\$ 110,267	\$ 44,614	\$ 181,066
TOTAL LIABILITIES	\$ 115,413	\$ 110,267	\$ 44,614	\$ 181,066

(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, 2016

	Balances, January 1, 2016	Additions	Deductions	Balances, December 31, 2016
3. Treasurer's Special				
ASSETS				
Cash and investments	\$ 232,504	\$ 2,624,842	\$ 2,307,335	\$ 550,011
TOTAL ASSETS	\$ 232,504	\$ 2,624,842	\$ 2,307,335	\$ 550,011
LIABILITIES				
Due to others	\$ 232,504	\$ 2,624,842	\$ 2,307,335	\$ 550,011
TOTAL LIABILITIES	\$ 232,504	\$ 2,624,842	\$ 2,307,335	\$ 550,011
4. Mobile Home Tax				
ASSETS				
Cash and investments	\$ 265	\$ 79,166	\$ 77,964	\$ 1,467
TOTAL ASSETS	\$ 265	\$ 79,166	\$ 77,964	\$ 1,467
LIABILITIES				
Due to others	\$ 265	\$ 79,166	\$ 77,964	\$ 1,467
TOTAL LIABILITIES	\$ 265	\$ 79,166	\$ 77,964	\$ 1,467
5. Tax Indemnity				
ASSETS				
Cash and investments	\$ 524,725	\$ 10,502	\$ -	\$ 535,227
TOTAL ASSETS	\$ 524,725	\$ 10,502	\$ -	\$ 535,227
LIABILITIES				
Due to others	\$ 524,725	\$ 10,502	\$ -	\$ 535,227
TOTAL LIABILITIES	\$ 524,725	\$ 10,502	\$ -	\$ 535,227

(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, 2016

	Balances, January 1, 2016	Additions	Deductions	Balances, December 31, 2016
6. Tax Sale in Error				
ASSETS				
Cash and investments	\$ 261,125	\$ 17,514	\$ 22,810	\$ 255,829
TOTAL ASSETS	\$ 261,125	\$ 17,514	\$ 22,810	\$ 255,829
LIABILITIES				
Due to others	\$ 261,125	\$ 17,514	\$ 22,810	\$ 255,829
TOTAL LIABILITIES	\$ 261,125	\$ 17,514	\$ 22,810	\$ 255,829
7. Circuit Clerk				
ASSETS				
Cash and investments	\$ 2,374,005	\$ 5,697,602	\$ 5,907,427	\$ 2,164,180
TOTAL ASSETS	\$ 2,374,005	\$ 5,697,602	\$ 5,907,427	\$ 2,164,180
LIABILITIES				
Due to others	\$ 2,374,005	\$ 5,697,602	\$ 5,907,427	\$ 2,164,180
TOTAL LIABILITIES	\$ 2,374,005	\$ 5,697,602	\$ 5,907,427	\$ 2,164,180
8. Township Bridges				
ASSETS				
Cash and investments	\$ 45,157	\$ 165,482	\$ -	\$ 210,639
TOTAL ASSETS	\$ 45,157	\$ 165,482	\$ -	\$ 210,639
LIABILITIES				
Due to others	\$ 45,157	\$ 165,482	\$ -	\$ 210,639
TOTAL LIABILITIES	\$ 45,157	\$ 165,482	\$ -	\$ 210,639

(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, 2016

	Balances, January 1, 2016	Additions	Deductions	Balances, December 31, 2016
9. Township Motor Fuel Tax				
ASSETS				
Cash and investments	\$ 1,146,557	\$ 951,309	\$ 909,563	\$ 1,188,303
Accounts receivable	89,608	94,259	89,608	94,259
TOTAL ASSETS	\$ 1,236,165	\$ 1,045,568	\$ 999,171	\$ 1,282,562
LIABILITIES				
Due to others	\$ 1,236,165	\$ 1,045,568	\$ 999,171	\$ 1,282,562
TOTAL LIABILITIES	\$ 1,236,165	\$ 1,045,568	\$ 999,171	\$ 1,282,562
10. Regional Superintendent of Schools				
ASSETS				
Cash and investments	\$ 319,841	\$ 1,146,826	\$ 1,105,653	\$ 361,014
TOTAL ASSETS	\$ 319,841	\$ 1,146,826	\$ 1,105,653	\$ 361,014
LIABILITIES				
Due to others	\$ 319,841	\$ 1,146,826	\$ 1,105,653	\$ 361,014
TOTAL LIABILITIES	\$ 319,841	\$ 1,146,826	\$ 1,105,653	\$ 361,014
11. Nursing Home Residents' Accounts				
ASSETS				
Cash and investments	\$ 46,328	\$ 101,190	\$ 109,686	\$ 37,832
TOTAL ASSETS	\$ 46,328	\$ 101,190	\$ 109,686	\$ 37,832
LIABILITIES				
Due to others	\$ 46,328	\$ 101,190	\$ 109,686	\$ 37,832
TOTAL LIABILITIES	\$ 46,328	\$ 101,190	\$ 109,686	\$ 37,832

(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, 2016

	Balances, January 1, 2016	Additions	Deductions	Balances, December 31, 2016
12. Tax Sale Redemption Account				
ASSETS				
Cash and investments	\$ 207,013	\$ 1,604,632	\$ 1,724,330	\$ 87,315
TOTAL ASSETS	\$ 207,013	\$ 1,604,632	\$ 1,724,330	\$ 87,315
LIABILITIES				
Due to others	\$ 207,013	\$ 1,604,632	\$ 1,724,330	\$ 87,315
TOTAL LIABILITIES	\$ 207,013	\$ 1,604,632	\$ 1,724,330	\$ 87,315

(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.	206-217
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	218-221
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.	222-226
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.	227-228
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.	229-233

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

	2016	2015	2014	2013
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 69,686,894	\$ 66,351,925	\$ 65,570,967	\$ 62,223,925
Restricted				
Broadband	-	-	-	-
Debt service	1,430,207	1,526,494	1,500,926	1,468,682
Retirement	498,848	508,875	553,390	707,182
Public buildings	5,461,840	4,314,420	4,244,350	3,847,634
Working cash	-	-	-	-
Micrographics	79,463	-	-	-
Tax sale automation	201,646	-	-	-
History room	42,347	-	-	-
Fiber optic network	1,007,681	-	-	-
Evergreen Village	3,848	-	-	-
Judiciary activities	1,746,863	-	-	-
Police activities	589,162	-	-	-
Specific purpose	-	1,456,921	1,443,092	1,069,862
Public safety	-	2,522,481	2,407,624	2,379,275
Highways and streets	11,536,406	11,355,119	12,595,833	14,003,725
Health and welfare	6,142,859	6,228,287	6,351,364	5,963,747
Tort and liability	2,297,841	2,173,439	2,222,516	2,145,992
Culture and recreation	-	-	-	-
Unrestricted	5,941,149	13,443,511	23,846,707	24,190,309
TOTAL GOVERNMENTAL ACTIVITIES	\$ 106,667,054	\$ 109,881,472	\$ 120,736,769	\$ 118,000,333
BUSINESS-TYPE ACTIVITIES				
Net investment in capital assets	\$ 5,221,390	\$ 4,816,486	\$ 4,598,653	\$ 4,429,272
Restricted				
Debt service	-	245,293	240,629	234,341
Unrestricted	3,731,953	4,279,547	6,252,157	6,053,172
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 8,953,343	\$ 9,341,326	\$ 11,091,439	\$ 10,716,785
PRIMARY GOVERNMENT				
Net investment in capital assets	\$ 74,908,284	\$ 71,168,411	\$ 70,169,620	\$ 66,653,197
Restricted	31,039,011	30,331,329	31,559,724	31,820,440
Unrestricted	9,673,102	17,723,058	30,098,864	30,243,481
TOTAL PRIMARY GOVERNMENT	\$ 115,620,397	\$ 119,222,798	\$ 131,828,208	\$ 128,717,118

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. 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

	2012	2011	2010	2009	2008	2007
\$	61,244,963	\$ 61,096,834	\$ 56,259,355	\$ 55,583,750	\$ 52,414,564	\$ 47,597,838
	135,845	133,644	-	-	-	-
	1,392,229	1,293,770	1,159,256	77,926	75,724	70,175
	985,164	1,259,705	1,614,342	1,685,429	2,077,112	2,130,590
	3,402,174	2,879,094	-	-	-	-
	-	-	-	200,000	200,000	200,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	575,880	456,252	-	-	-	-
	2,635,541	1,161,245	-	-	-	-
	12,593,311	10,487,160	9,006,961	7,835,584	8,024,721	6,291,184
	5,545,430	5,398,128	5,116,090	4,820,193	4,662,793	4,398,312
	1,515,593	-	-	-	-	-
	-	-	324,071	353,994	200,102	178,097
	24,421,981	25,455,543	32,659,232	31,838,600	29,547,331	28,058,942
\$	114,448,111	\$ 109,621,375	\$ 106,139,307	\$ 102,395,476	\$ 97,202,347	\$ 88,925,138
\$	4,293,084	\$ 4,098,423	\$ 4,069,985	\$ 4,049,099	\$ 4,075,292	\$ 3,959,341
	232,567	228,585	224,488	219,468	211,211	193,064
	5,842,028	4,508,166	5,159,156	6,057,570	6,405,066	6,169,418
\$	10,367,679	\$ 8,835,174	\$ 9,453,629	\$ 10,326,137	\$ 10,691,569	\$ 10,321,823
\$	65,538,047	\$ 65,195,257	\$ 60,329,340	\$ 59,632,849	\$ 56,489,856	\$ 51,557,179
	29,013,734	23,297,583	17,445,208	15,192,594	15,451,663	13,461,422
	30,264,009	29,963,709	37,818,388	37,896,170	35,952,397	34,228,360
\$	124,815,790	\$ 118,456,549	\$ 115,592,936	\$ 112,721,613	\$ 107,893,916	\$ 99,246,961

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION

Last Ten Fiscal Years

	2016	2015	2014	2013
EXPENSES				
Governmental activities				
General government	\$ 9,998,389	\$ 12,137,292	\$ 13,458,667	\$ 9,195,134
Public safety	26,322,680	22,649,060	22,523,448	21,823,736
Highways and streets	6,799,036	5,956,242	5,428,176	6,611,587
Health and welfare	8,214,543	7,749,176	7,220,850	7,582,941
Culture and recreation	-	-	-	-
Interest	589,182	619,871	631,190	656,044
Total governmental activities expenses	51,923,830	49,111,641	49,262,331	45,869,442
Business-type activities				
Nursing Home	15,132,768	14,229,963	13,635,523	14,490,428
Total business-type activities expenses	15,132,768	14,229,963	13,635,523	14,490,428
TOTAL PRIMARY GOVERNMENT EXPENSES	\$ 67,056,598	\$ 63,341,604	\$ 62,897,854	\$ 60,359,870
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government	\$ 2,499,673	\$ 2,339,259	\$ 2,365,911	\$ 2,438,887
Public safety	5,177,338	5,375,891	5,296,947	5,189,451
Highways and streets	680,343	735,828	1,086,723	900,188
Health and welfare	3,371,080	2,981,376	1,561,564	911,830
Culture and recreation	-	-	-	-
Operating grants and contributions	4,913,571	4,656,204	5,245,840	5,158,005
Capital grants and contributions	805,451	2,024,040	6,124,351	4,140,802
Total governmental activities program revenues	17,447,456	18,112,598	21,681,336	18,739,163
Business-type activities				
Charges for services				
Nursing Home	15,071,481	14,131,960	14,022,311	14,551,676
Operating grants	-	-	-	-
Capital grants and contributions	-	161,629	26,053	290,665
Total business-type activities program revenues	15,071,481	14,293,589	14,048,364	14,842,341
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	\$ 32,518,937	\$ 32,406,187	\$ 35,729,700	\$ 33,581,504
NET (EXPENSES) REVENUES				
Governmental activities	\$ (34,476,374)	\$ (30,999,043)	\$ (27,580,995)	\$ (27,130,279)
Business-type activities	(61,287)	63,626	412,841	351,913
TOTAL PRIMARY GOVERNMENT NET (EXPENSES) REVENUES	\$ (34,537,661)	\$ (30,935,417)	\$ (27,168,154)	\$ (26,778,366)

2012	2011	2010	2009	2008	2007
\$ 8,400,528	\$ 8,384,549	\$ 8,754,778	\$ 8,198,165	\$ 7,909,904	\$ 7,538,824
20,640,294	19,951,449	19,000,920	17,807,255	17,023,178	17,083,655
5,893,376	5,851,884	6,339,081	6,003,739	6,055,551	6,116,954
8,566,170	8,915,974	10,524,078	9,895,849	9,133,614	8,164,383
-	-	782,196	729,881	643,781	651,422
703,896	792,451	298,371	189,670	209,380	251,616
44,204,264	43,896,307	45,699,424	42,824,559	40,975,408	39,806,854
14,163,342	13,758,665	13,818,596	13,195,888	12,459,778	13,752,146
14,163,342	13,758,665	13,818,596	13,195,888	12,459,778	13,752,146
\$ 58,367,606	\$ 57,654,972	\$ 59,518,020	\$ 56,020,447	\$ 53,435,186	\$ 53,559,000
\$ 1,881,099	\$ 1,807,096	\$ 1,981,328	\$ 2,149,637	\$ 1,929,607	\$ 2,123,399
5,245,105	5,298,434	5,267,385	5,255,877	5,361,292	5,546,988
862,951	838,830	718,371	711,198	1,045,921	1,783,835
1,038,713	1,073,576	1,197,185	1,272,169	1,149,547	1,418,617
-	-	52,236	288,543	105,175	161,399
7,025,508	7,108,374	8,028,174	7,716,006	6,970,975	7,474,063
4,225,603	9,490,376	2,654,562	1,596,221	1,620,751	500,705
20,278,979	25,616,686	19,899,241	18,989,651	18,183,268	19,009,006
15,676,882	12,793,413	12,841,211	12,559,028	12,573,067	13,499,941
-	-	-	100,000	-	-
67,814	81,370	45,341	30,030	24,704	-
15,744,696	12,874,783	12,886,552	12,689,058	12,597,771	13,499,941
\$ 36,023,675	\$ 38,491,469	\$ 32,785,793	\$ 31,678,709	\$ 30,781,039	\$ 32,508,947
\$ (23,925,285)	\$ (18,279,621)	\$ (25,800,183)	\$ (23,834,908)	\$ (22,792,140)	\$ (20,797,848)
1,581,354	(883,882)	(932,044)	(506,830)	137,993	(252,205)
\$ (22,343,931)	\$ (19,163,503)	\$ (26,732,227)	\$ (24,341,738)	\$ (22,654,147)	\$ (21,050,053)

DEKALB COUNTY, ILLINOIS

CHANGE IN NET POSITION (Continued)

Last Ten Fiscal Years

	2016	2015	2014	2013
GENERAL REVENUES AND OTHER				
CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 21,707,494	\$ 21,342,950	\$ 20,911,337	\$ 20,403,869
Replacement	577,048	576,324	610,716	593,226
Sales	4,357,368	4,698,434	5,050,228	4,924,858
Other	164	772	2,368	1,313
Intergovernmental	3,370,661	3,516,175	3,187,095	3,215,900
Investment income	246,381	136,733	142,752	131,837
Miscellaneous	512,946	361,627	311,695	1,146,607
Gain on sale of capital assets	135,952	92,920	28,240	-
Transfers	353,942	107,624	73,000	60,000
Contributions	-	-	-	-
Special item	-	-	-	268,000
Total governmental activities	31,261,956	30,833,559	30,317,431	30,745,610
Business-type activities				
Investment income	20,491	20,462	29,499	27,115
Donations	-	-	-	-
Miscellaneous	6,755	17,221	5,314	30,078
Loss on sale of capital assets	-	-	772	-
Transfers	(353,942)	(107,624)	(73,000)	(60,000)
Contributions	-	-	-	-
Total business-type activities	(326,696)	(69,941)	(37,415)	(2,807)
TOTAL PRIMARY GOVERNMENT	\$ 30,935,260	\$ 30,763,618	\$ 30,280,016	\$ 30,742,803
CHANGE IN NET POSITION				
Governmental activities	\$ (3,214,418)	\$ (165,484)	\$ 2,736,436	\$ 3,615,331
Business-type activities	(387,983)	(6,315)	375,426	349,106
TOTAL PRIMARY GOVERNMENT	\$ (3,602,401)	\$ (171,799)	\$ 3,111,862	\$ 3,964,437

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. 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

2012	2011	2010	2009	2008	2007
\$ 19,861,116	\$ 19,939,119	\$ 20,854,815	\$ 20,369,320	\$ 19,289,835	\$ 17,639,342
535,118	534,140	624,174	577,432	684,460	721,462
4,875,323	5,108,801	4,276,255	4,074,727	6,285,728	5,716,754
93,152	145,563	361,076	86,694	94,996	80,409
3,133,718	2,762,871	2,765,669	2,942,281	3,142,931	3,201,454
116,921	256,390	353,166	722,456	1,282,547	1,892,627
357,686	171,885	248,859	255,127	288,852	452,822
-	-	-	-	-	-
72,000	62,000	60,000	-	-	-
-	-	-	-	-	464,592
-	-	-	-	-	-
29,045,034	28,980,769	29,544,014	29,028,037	31,069,349	30,169,462
20,988	52,743	85,687	24,352	176,236	458,852
-	200,000	-	-	-	-
33,196	74,684	33,849	117,046	55,517	6,120
-	-	772	-	-	-
(72,000)	(62,000)	(60,000)	-	-	-
-	-	-	-	-	26,840
(17,816)	265,427	60,308	141,398	231,753	491,812
\$ 29,027,218	\$ 29,246,196	\$ 29,604,322	\$ 29,169,435	\$ 31,301,102	\$ 30,661,274
\$ 5,119,749	\$ 10,701,148	\$ 3,743,831	\$ 5,193,129	\$ 8,277,209	\$ 9,371,614
1,563,538	(618,455)	(871,736)	(365,432)	369,746	239,607
\$ 6,683,287	\$ 10,082,693	\$ 2,872,095	\$ 4,827,697	\$ 8,646,955	\$ 9,611,221

DEKALB COUNTY, ILLINOIS

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2015	2014	2013
GENERAL FUND				
Nonspendable	\$ 311,087	\$ 261,303	\$ 294,004	\$ 305,029
Unrestricted				
Assigned for subsequent year budget	-	400,000	603,900	921,100
Unassigned	7,024,461	7,549,177	8,007,957	9,198,172
Reserved	-	-	-	-
Unreserved	-	-	-	-
TOTAL GENERAL FUND	\$ 7,335,548	\$ 8,210,480	\$ 8,905,861	\$ 10,424,301
ALL OTHER GOVERNMENTAL FUNDS				
Nonspendable	\$ 142,783	\$ 152,531	\$ 100,970	\$ 498,989
Restricted for courthouse expansion project	-	-	-	-
Restricted for broadband	-	-	-	-
Restricted for debt service	1,430,207	1,526,494	1,500,926	1,468,682
Restricted for retirement	498,848	508,875	553,390	707,182
Restricted for public buildings	5,461,840	4,314,420	4,244,350	3,847,634
Restricted for micrographics	79,463	-	-	-
Restricted for tax sale automation	201,646	-	-	-
Restricted for history room	42,347	-	-	-
Restricted for fiber optic network	1,007,681	-	-	-
Restricted for Evergreen Village	3,848	-	-	-
Restricted for judiciary activities	1,746,863	-	-	-
Restricted for police activities	589,162	-	-	-
Restricted for specific purpose	-	1,456,921	1,443,092	1,069,862
Restricted for public safety	-	2,522,481	2,407,624	2,379,275
Restricted for highways and streets	11,536,406	11,355,119	12,595,833	14,003,725
Restricted for health and welfare	6,142,859	6,228,287	6,351,364	5,963,747
Unrestricted				
Assigned for capital purposes	12,892,677	12,031,480	11,479,596	10,662,553
Assigned for bike paths	55,000	-	-	-
Unassigned				
Special Revenue Funds	(7,281)	-	(13,154)	(202,620)
Capital Project Funds	(7,218,812)	-	-	-
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	\$ 34,605,537	\$ 40,096,608	\$ 40,663,991	\$ 40,399,029

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. 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

2012	2011	2010	2009	2008	2007
\$ 204,290	\$ 177,309	\$ -	\$ -	\$ -	\$ -
856,000	-	-	-	-	-
10,043,649	11,351,661	-	-	-	-
-	-	176,682	274,664	326,949	163,948
-	-	10,588,672	9,756,912	11,159,312	10,138,170
<u>\$ 11,103,939</u>	<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>
\$ 605,213	\$ 784,859	\$ -	\$ -	\$ -	\$ -
125,890	6,713,787	-	-	-	-
135,845	133,644	-	-	-	-
1,392,229	1,308,496	-	-	-	-
985,164	1,259,705	-	-	-	-
3,402,174	2,879,094	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
575,880	856,186	-	-	-	-
2,509,651	2,800,799	-	-	-	-
12,593,311	10,464,922	-	-	-	-
5,545,430	5,322,440	-	-	-	-
9,936,218	9,356,610	-	-	-	-
-	-	-	-	-	-
(298,476)	(417,213)	-	-	-	-
-	-	-	-	-	-
-	-	33,419,470	16,482,049	17,202,449	11,709,423
-	-	-	-	-	-
-	-	-	-	-	1,323,641
-	-	-	-	-	-
-	-	-	-	-	-
-	-	10,130,543	8,840,671	7,275,054	3,637,136
-	-	-	-	-	-
-	-	7,072,818	7,758,555	6,260,884	9,568,069
<u>\$ 37,508,529</u>	<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>

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

	2016	2015	2014	2013
REVENUES				
Taxes				
Property	\$ 21,106,723	\$ 20,657,713	\$ 20,018,564	\$ 19,353,793
Replacement	577,048	576,324	610,716	593,226
Inheritance	-	-	-	-
Mobile home	7,189	7,428	8,800	8,599
Sales (.01)	330,300	325,736	411,664	341,736
Sales (.0025)	3,651,739	4,027,216	4,341,774	4,318,888
Local use	375,329	345,482	296,790	264,234
Games	164	772	2,368	1,313
Licenses and permits	797,918	696,085	654,870	681,641
Intergovernmental*	9,694,250	10,418,524	15,567,461	11,312,882
Charges for services	9,609,255	9,136,618	7,692,644	7,216,682
Fines and forfeits	742,801	975,906	953,288	828,879
Investment income	246,381	136,733	142,752	131,836
Miscellaneous	486,839	359,880	311,861	1,087,441
Total revenues	47,625,936	47,664,417	51,013,552	46,141,150
EXPENDITURES				
General government	8,458,638	10,587,498	13,595,653	8,082,708
Public safety	23,072,125	21,849,706	21,616,764	20,679,222
Highways and streets	5,678,477	6,904,174	8,319,116	5,745,315
Health and welfare	7,519,284	7,275,176	6,871,776	7,098,749
Culture and recreation	-	-	-	-
Debt service				
Principal	846,250	801,250	758,750	725,000
Interest	595,084	625,604	636,794	662,418
Other charges	-	-	-	-
Capital outlay	8,348,990	1,048,773	727,842	1,610,917
Total expenditures	54,518,848	49,092,181	52,526,695	44,604,329
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,892,912)	(1,427,764)	(1,513,143)	1,536,821

	2012	2011	2010	2009	2008	2007
\$	19,109,886	\$ 18,991,393	\$ 19,938,916	\$ 20,657,216	\$ 19,652,256	\$ 18,105,219
	535,118	534,140	624,173	577,432	684,459	721,463
	90,761	145,563	327,978	53,570	64,950	47,157
	-	8,962	-	9,186	9,961	9,782
	270,848	277,062	289,622	313,647	396,626	460,961
	4,346,360	4,965,918	4,179,210	3,981,874	6,093,039	5,298,907
	249,115	232,499	203,329	190,301	227,450	225,043
	2,391	-	1,098	1,125	1,215	1,253
	646,440	607,190	605,717	643,272	572,801	616,340
	13,862,305	19,598,347	11,571,830	9,687,714	10,286,689	11,375,416
	6,844,069	6,757,658	7,103,936	7,468,490	6,950,027	7,434,675
	852,738	860,030	797,610	849,926	966,368	1,102,810
	116,920	256,390	353,166	722,456	1,282,547	1,871,284
	493,845	315,703	679,742	851,416	554,651	542,882
	47,420,796	53,550,855	46,676,327	46,007,625	47,743,039	47,813,192
	7,750,336	7,593,626	8,229,654	7,688,811	8,027,666	7,402,823
	19,803,847	18,635,039	18,080,320	17,629,153	16,692,909	16,807,319
	4,285,134	5,284,773	6,071,362	7,105,769	4,795,833	6,811,215
	8,344,797	8,640,987	9,372,188	9,541,855	8,632,398	8,861,947
	-	-	948,806	726,723	604,508	1,418,661
	707,500	630,000	182,500	250,000	250,000	250,000
	708,332	883,833	170,117	118,802	133,496	151,914
	-	-	-	-	-	-
	10,273,131	16,881,744	1,485,846	2,094,098	5,259,993	2,119,038
	51,873,077	58,550,002	44,540,793	45,155,211	44,396,803	43,822,917
	(4,452,281)	(4,999,147)	2,135,534	852,414	3,346,236	3,990,275

DEKALB COUNTY, ILLINOIS

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS (Continued)

Last Ten Fiscal Years

	2016	2015	2014	2013
OTHER FINANCING SOURCES (USES)				
Transfers in	\$ 3,052,991	\$ 4,887,091	\$ 2,907,998	\$ 1,979,908
Transfers (out)	(2,702,034)	(4,782,631)	(2,735,104)	(1,919,908)
Payment to refunding escrow agent	-	-	-	-
Bonds issued	-	-	-	-
Premium (discount) on bonds issued	-	-	-	-
Sale of capital assets	135,952	100,540	86,771	3,650
Total other financing sources (uses)	486,909	205,000	259,665	63,650
SPECIAL ITEM	-	-	-	268,000
NET CHANGE IN FUND BALANCES	\$ (6,406,003)	\$ (1,222,764)	\$ (1,253,478)	\$ 1,868,471
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES	3.05%	3.16%	2.76%	4.04%

* 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. 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

	2012	2011	2010	2009	2008	2007
\$	1,497,504	\$ 3,535,934	\$ 19,613,689	\$ 4,332,761	\$ 5,293,024	\$ 6,363,984
	(1,425,504)	(3,473,934)	(19,553,689)	(4,332,761)	(4,746,042)	(6,343,984)
	-	-	-	-	-	(1,798,750)
	-	-	16,000,000	-	-	-
	-	-	-	-	-	-
	450	40,653	79,800	35,789	6,050	40,750
	72,450	102,653	16,139,800	35,789	553,032	(1,738,000)
	-	-	-	-	-	-
\$	(4,379,831)	\$ (4,896,494)	\$ 18,275,334	\$ 888,203	\$ 3,899,268	\$ 2,252,275
	4.12%	0.91%	0.96%	1.04%	0.91%	0.95%

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
2006	\$ 94,867,269	\$ 175,711,419	\$ 1,311,061,564	\$ 322,219,148	\$ 72,500,720	\$ 4,804,678	\$ -	\$ 1,981,164,798	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%
2015	15,021,113	250,644,358	1,084,596,587	305,223,369	64,932,636	14,943,765	21,044,984	1,741,385,699	1.2364	5,224,157,097	33.333%

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
TAX RATES										
DeKalb County	0.86677	0.84486	0.84948	0.85390	0.90523	0.96943	1.08923	1.20126	1.24825	1.23640
DeKalb County Forest Preserve District	0.05479	0.06768	0.06778	0.06625	0.07000	0.07404	0.07972	0.08521	0.08761	0.08530
	0.92160	0.91260	0.91730	0.92015	0.97523	1.04347	1.16895	1.28647	1.33586	1.32170
Townships	13.16576	12.40376	12.11163	11.67144	11.47729	12.51122	13.24840	14.43815	14.50840	14.67244
Cities and villages	10.24404	9.95159	9.70289	9.92408	10.71971	11.44497	12.99237	14.38743	14.42397	15.23692
Fire protection districts	6.41984	6.10762	6.09724	6.10568	6.49766	6.99302	7.64086	8.15758	8.41973	8.53406
Park districts	1.84322	1.22550	1.212980	1.212800	1.32895	1.96453	1.64310	1.80752	2.28082	2.79029
School districts	85.40118	81.43514	82.60613	86.56219	86.88818	94.06672	102.03332	109.28148	111.78389	112.52435
Junior college districts	2.16610	2.08294	2.10007	2.14630	2.00039	4.08964	2.48267	2.71435	2.75608	1.18069
Other districts	2.66833	52.29184	0.90967	2.61700	2.80251	1.83180	3.37988	3.74846	3.92643	4.01013
TOTAL TAX RATE PER \$1,000 OF ASSESSED VALUATION	122.83007	166.41099	115.65791	121.15964	122.68992	133.94537	144.58955	155.82144	159.43518	160.27058
SHARE OF TOTAL TAX RATE LEVIED BY THE COUNTY AND THE DISTRICT	0.75%	0.55%	0.79%	0.76%	0.79%	0.78%	0.81%	0.83%	0.84%	0.82%

Data Source

County Clerk's Records

DEKALB COUNTY, ILLINOIS

PRINCIPAL PROPERTY TAXPAYERS

Current Fiscal Year and Nine Years Ago

Taxpayer	2016			Taxpayer	2007		
	Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation		Taxable Assessed Value	Rank	Percentage of Total County Taxable Assessed Valuation
Target Corporation	\$ 10,406,859	1	0.60%	Target Corporation	\$ 14,351,446	1	0.77%
American Realty Capital LLC	7,257,114	2	0.42%	Goodyear Tire & Rubber Co	8,611,728	2	0.46%
Mason Properties	7,092,409	3	0.41%	NE DeKalb Portfolio LP (Nestles)	7,917,129	3	0.42%
Panduit Corporation	6,939,895	4	0.40%	Northland Plaza - Joseph Freed	6,345,371	4	0.34%
ARC - Jenkintown PA	6,469,182	5	0.37%	DeKalb Area Retirement Center	6,213,029	5	0.33%
Ideal Industries Inc	6,389,107	6	0.37%	Panduit Corporation	6,172,503	6	0.33%
NE DeKalb Portfolio LP	6,144,077	7	0.35%	3M (MN Mining & Mfg Co)	5,445,593	7	0.29%
Stone Prairie Rental Community	5,869,383	8	0.34%	Dream Fund LLC	4,648,471	8	0.25%
Griffin Essential Asset	5,671,209	9	0.33%	DeKalb Genetics	4,623,859	9	0.25%
DeKalb 1 Preservation LP	<u>5,608,888</u>	10	<u>0.32%</u>	Stone Prairie Corp	<u>4,329,065</u>	10	<u>0.23%</u>
	<u>\$ 67,848,123</u>		<u>3.91%</u>		<u>\$ 68,658,194</u>		<u>3.67%</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
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%
2015	21,530,493	21,434,467	99.55%	N/A	21,434,467	99.55%

N/A - Information not available

Data Sources

Office of the County Clerk
Office of the County Treasurer

DEKALB COUNTY, ILLINOIS

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

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				
2007	\$ -	\$ 1,788,750	\$ 5,366,250	\$ 7,155,000	0.22%	\$ 68.40	
2008	-	1,617,500	4,852,500	6,470,000	0.20%	61.53	
2009	-	1,441,250	4,323,750	5,765,000	0.18%	54.84	
2010	16,000,000	1,258,750	3,776,250	21,035,000	0.61%	201.25	
2011	15,560,000	1,090,931	3,272,794	19,923,725	0.57%	190.31	
2012	15,050,000	888,995	2,666,985	18,605,980	0.51%	177.53	
2013	14,530,000	679,559	2,038,676	17,248,235	0.47%	163.55	
2014	13,985,000	461,373	1,384,117	15,830,490	0.44%	151.70	
2015	13,405,000	235,686	707,059	14,347,745	0.40%	137.49	
2016	12,790,000	-	-	12,790,000	0.51%	122.36	

*See the schedule of Demographic and Economic Information on page 227 for personal income and population data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. 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
2007	\$ -	\$ 1,788,750	\$ 70,175	\$ 1,718,575	0.03%	\$ 16.57
2008	-	1,617,500	-	1,617,500	0.02%	15.46
2009	-	1,441,250	-	1,441,250	0.02%	13.71
2010	16,000,000	1,258,750	-	17,258,750	0.27%	164.18
2011	15,560,000	1,090,931	1,228,690	15,422,241	0.25%	147.55
2012	15,050,000	888,995	1,311,754	14,627,241	0.26%	139.72
2013	14,530,000	679,559	1,388,299	13,821,260	0.27%	131.88
2014	13,985,000	461,373	1,419,160	13,027,213	0.26%	123.53
2015	13,405,000	235,686	1,443,911	12,196,775	0.24%	116.88
2016	12,790,000	-	1,430,207	11,359,793	0.22%	108.68

* See the schedule of Assessed Value and Actual Value of Taxable Property on page 218 for property value data.

Note: The County changed from a November 30 fiscal year to a December 31 fiscal year in 2007. 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, 2016

Governmental Unit	(1) Gross Bonded Debt	(2) *Percentage of Debt Applicable to County	**County's Share of Debt
DeKalb County	\$ 12,790,000	100.00%	\$ 12,790,000
Townships	-	100.00%	-
Cities and villages	58,218,000	91.72%	53,395,820
Park districts	6,205,000	99.07%	6,147,336
Other districts	2,845,000	93.82%	2,669,236
School districts	835,540,173	24.99%	208,820,625
Junior college districts	<u>408,193,180</u>	6.18%	<u>25,208,076</u>
Total overlapping debt	<u>1,311,001,353</u>		<u>296,241,093</u>
TOTAL DIRECT AND OVERLAPPING DEBT	<u><u>\$ 1,323,791,353</u></u>		<u><u>\$ 309,031,093</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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Legal debt limit	\$ 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	\$ 50,064,839
Total net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
LEGAL DEBT MARGIN	\$ 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	\$ 50,064,839
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 2016

Assessed value - 2015	\$ 1,741,385,699
Legal debt margin	<u>2.875%</u>
Debt limit	50,064,839
Debt applicable to limit None	<u>-</u>
LEGAL DEBT MARGIN	<u>\$ 50,064,839</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		
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	
2016	15,098,727	14,521,636	577,091	231,250	15,925	2.33	

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

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. 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
2007	103,746	\$ 3,147,669,000	\$ 30,275	5.0%	27.7	18,436
2008	104,601	3,269,232,000	31,172	7.7%	27.4	18,560
2009	105,146	3,217,596,000	30,492	10.5%	27.2	18,605
2010	105,119	3,224,163,000	30,874	9.2%	29.0	18,589
2011	104,520	3,473,219,000	33,412	8.7%	29.1	18,342
2012	104,693	3,502,443,000	33,545	8.2%	29.4	17,737
2013	104,802	3,622,113,000	34,977	7.6%	29.6	18,270
2014	105,462	3,657,302,000	34,680	5.3%	29.8	17,842
2015	104,352	3,753,541,000	35,970	5.7%	30.3	17,754
2016	104,528	2,511,285,000	24,025	5.3%	30.3	17,666

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

2016			2007		
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	700	Target Distribution Center	4	650
Kishwaukee College	5	575	Wal-Mart Super Center	5	600
DeKalb County Government	6	540	DeKalb County Government	6	532
Sycamore School District	7	522	Kishwaukee Community College	7	525
Sonoco-Alloyd	8	500	3M	8	525
3M	9	480	Sycamore School District	9	470
Wal-Mart Super Center	10	360	IDEAL Industries	10	400

Data Source

DeKalb County Economic Development Corporation

DEKALB COUNTY, ILLINOIS

FULL-TIME EQUIVALENT EMPLOYEES

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010
GENERAL GOVERNMENT				
County board	2.56	2.56	2.56	2.56
Finance	7.00	7.00	7.15	7.15
Information management	10.20	11.00	10.00	10.00
Assessments	7.00	7.00	7.00	7.00
County clerk and recorder	10.67	12.00	12.00	12.00
Elections	3.83	3.00	3.00	3.00
Planning and zoning	5.60	5.60	5.60	5.60
Regional office of education	2.00	2.00	2.00	2.00
Treasurer	5.00	5.00	5.00	5.00
Facilities management	9.00	10.00	10.00	10.00
Total general government	62.86	65.16	64.31	64.31
PUBLIC SAFETY				
Circuit Clerk	22.25	23.75	23.75	23.75
Coroner/ESDA	2.60	2.60	2.60	2.60
Judiciary/judiciary comm/drug ct	8.80	8.80	8.55	8.55
Sheriff - admin/patrol/det	47.00	48.00	49.00	50.00
Sheriff - communications	26.00	26.00	26.00	26.00
Sheriff - corrections	28.00	28.00	26.00	26.00
Sheriff - court security	4.00	4.00	5.00	5.00
State's attorney	23.00	22.00	22.00	22.00
Public defender	9.00	9.00	9.25	9.25
Court services/probation	15.00	16.00	17.00	17.00
Total public safety	185.65	188.15	189.15	190.15
HIGHWAYS AND STREETS				
	25.50	25.50	25.50	25.50
HEALTH AND WELFARE				
Community services	3.50	3.50	3.50	6.00
Mental health	2.00	2.00	2.00	2.00
Public health and solid waste	82.85	81.55	79.00	79.00
Rehab and nursing	160.50	175.30	180.35	180.35
Veteran's assistance	2.00	4.00	5.00	5.00
Total health and welfare	250.85	266.35	269.85	272.35
CULTURE AND RECREATION				
Forest preserve	5.35	5.35	6.01	6.01
History room	0.60	0.60	0.60	0.60
Total culture and recreation	5.95	5.95	6.61	6.61
TOTAL	530.81	551.11	555.42	558.92

Data Sources

DeKalb County Budget Book and Annual Financial Report

2011	2012	2013	2014	2015	2016
2.50	2.00	2.00	3.10	3.10	4.10
7.10	7.10	7.10	6.10	6.10	6.10
10.00	10.00	10.00	11.00	11.00	9.00
7.00	6.50	6.72	6.72	6.72	6.72
12.00	10.00	9.00	9.00	9.00	9.00
3.00	3.00	3.00	3.00	3.00	3.00
5.20	5.20	5.20	5.20	5.20	5.20
2.00	2.00	2.00	2.00	2.00	5.50
5.00	4.70	4.70	4.70	4.70	4.70
9.00	9.85	9.85	9.85	9.85	9.85
62.80	60.35	59.57	60.67	60.67	63.17
23.75	23.75	26.00	26.00	27.00	27.00
2.60	2.60	2.60	2.60	2.50	2.50
8.40	11.00	10.50	11.20	11.70	11.70
46.00	47.00	48.00	49.00	49.00	47.00
25.00	25.00	26.00	26.00	26.00	26.00
26.00	26.00	27.00	27.00	28.00	35.00
6.00	6.00	5.00	5.00	5.00	5.00
22.00	22.00	22.00	23.95	23.95	23.95
9.25	9.00	11.00	11.00	11.00	11.00
17.00	17.00	17.00	19.00	21.00	21.00
186.00	189.35	195.10	200.75	205.15	210.15
24.00	24.00	24.00	24.00	24.00	24.00
6.00	3.50	4.00	4.00	4.00	4.00
2.00	1.50	2.00	2.00	2.00	2.00
79.00	75.50	42.20	39.40	41.40	41.00
180.75	181.75	180.75	181.40	181.40	181.40
5.00	5.00	6.00	6.00	6.00	6.22
272.75	267.25	234.95	232.80	234.80	234.62
6.01	6.00	6.00	6.35	6.35	9.50
0.60	0.60	0.50	0.50	0.25	0.25
6.61	6.60	6.50	6.85	6.60	9.75
552.16	547.55	520.12	525.07	531.22	541.69

DEKALB COUNTY, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010
GENERAL GOVERNMENT				
Registered voters	52,754	60,718	56,012	57,540
Property parcels	43,357	43,477	42,368	42,470
Tax bills mailed	36,521	40,706	43,477	37,360
Total taxes collected by Treasurer	\$ 168,482,272	\$ 169,947,719	\$ 226,053,857	\$ 190,681,017
Marriage licenses	606	532	564	575
Civil union licenses	-	-	-	-
PUBLIC SAFETY				
Police				
Jail bookings	3,180	3,071	3,116	3,112
Burglary	63	54	52	60
Civil process	5,807	5,282	4,904	4,659
Traffic fatalities	18	20	10	8
Dispatched calls - communications	25,000	30,026	28,341	32,124
Dispatched calls - 911	-	-	-	-
DUI arrests	417	369	302	327
DUI arrests - zero tolerance	-	-	-	-
State's Attorney				
Criminal felonies	686	784	738	828
Criminal misdemeanors	2,131	2,054	2,062	1,917
DUI	803	777	714	694
HIGHWAYS				
Miles mowed - varies dependent on weather	1,536	1,536	2,127	1,523
Snow plow hours	10,483	12,338	4,256	3,220
HEALTH AND WELFARE				
Births	1,130	1,089	1,125	1,144
Deaths	678	743	824	713
Community services				
Emergency services - total persons	952	1,160	2,266	3,724
Emergency services - total households	381	466	836	1,459
CULTURE AND RECREATION				
Joiner history room				
Volunteer hours	3,060	1,951	2,102	2,343
Visitors	853	362	1,080	1,200
Likes on Facebook	N/A	N/A	N/A	N/A

N/A - Information not available

Data Source

Various County Departments

2011	2012	2013	2014	2015	2016
52,959	58,545	57,644	58,083	58,555	62,119
40,953	42,546	42,527	42,557	42,557	42,557
38,096	40,939	38,905	42,527	42,464	42,546
\$ 192,782,771	\$ 201,107,149	\$ 196,575,695	N/A	N/A	N/A
578	566	588	612	606	650
36	12	8	3	3	4
3,374	3,027	3,227	3,163	2,610	2,688
74	75	34	23	24	30
5,037	4,418	4,763	4,225	4,379	4,359
6	8	11	10	12	5
27,436	32,897	32,405	37,248	27,081	27,384
10,778	10,877	10,905	11,046	11,017	10,517
273	116	191	179	179	194
-	6	-	-	6	6
898	865	956	988	872	916
2,130	1,923	1,920	1,746	1,510	1,314
664	611	543	551	561	474
1,520	1,897	1,960	1,184	1,184	1,184
3,419	2,182	4,105	6,552	2,864	3,103
1,071	974	986	1,040	1,064	957
746	753	736	760	718	751
935	429	878	364	47	-
450	217	242	77	15	-
2,324	2,215	2,579	2,653	2,471	2,285
1,290	1,200	1,275	1,285	1,844	1,850
N/A	N/A	N/A	631	684	775

DEKALB COUNTY, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	2
Sub-stations	-	-	-	-	-	-	2	2	2	1
K-9 units	2	1	2	2	2	2	2	2	1	2
HIGHWAYS										
Miles of roads (County)	192.20	195.31	190.39	190.39	190.39	190.39	190.39	190.39	190.39	190.00
Traffic signals	23	23	23	23	23	23	23	23	23	18
Bridges	45	45	45	45	45	45	45	45	45	45
Signs	2,296	2,311	2,622	2,757	2,750	2,565	2,621	2,680	2,680	2,749
CULTURE AND RECREATION										
Parks	14	14	14	14	14	16	16	16	18	19
Park acres	1,183	1,183	1,183	1,183	1,243	1,174	1,229	1,229	1,335	1,370
Miles	23	23	23	23	23	23	23	23	30	50

Data Source

Various County Departments