



**NON-MAJOR  
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2010

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 24,726,591	\$ 11,789,147	\$ -	\$ 36,515,738
Receivables				
Property taxes	9,079,000	-	-	9,079,000
Accounts	495,929	231,185	-	727,114
Accrued interest	19,408	7,518	-	26,926
Other	44,223	-	-	44,223
Prepaid items	53,616	-	-	53,616
Advances to other funds	-	957,250	-	957,250
Restricted assets				
Cash and investments	79,073	-	-	79,073
<b>TOTAL ASSETS</b>	<b>\$ 34,497,840</b>	<b>\$ 12,985,100</b>	<b>\$ -</b>	<b>\$ 47,482,940</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 953,346	\$ 234,721	\$ -	\$ 1,188,067
Retainage payable	-	56,285	-	56,285
Accrued payroll	114,182	963	-	115,145
Deferred property taxes	9,079,000	-	-	9,079,000
Other deferred revenues	136,450	271,187	-	407,637
Due to other funds	-	50,000	-	50,000
Advances from other funds	-	1,977,085	-	1,977,085
<b>Total liabilities</b>	<b>10,282,978</b>	<b>2,590,241</b>	<b>-</b>	<b>12,873,219</b>
<b>FUND BALANCES</b>				
Reserved for prepaid items	53,616	-	-	53,616
Reserved for long-term receivables	-	957,250	-	957,250
Reserved for debt service	79,073	1,879,014	-	1,958,087
Reserved for retirement	1,614,342	-	-	1,614,342
Reserved for land acquisition	19,818	-	-	19,818
Reserved for land cash	9,788	-	-	9,788
Reserved for wetland mitigation	294,465	-	-	294,465
Reserved for specific purpose	31,228	485,777	-	517,005
Reserved for highways and streets	9,006,961	-	-	9,006,961
Reserved for health and welfare	2,975,028	-	-	2,975,028
Unreserved				
Designated for cash flow	101,357	-	-	101,357
Undesignated	10,029,186	7,072,818	-	17,102,004
<b>Total fund balances</b>	<b>24,214,862</b>	<b>10,394,859</b>	<b>-</b>	<b>34,609,721</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 34,497,840</b>	<b>\$ 12,985,100</b>	<b>\$ -</b>	<b>\$ 47,482,940</b>

(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, 2010

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 9,531,271	\$ -	\$ -	\$ 9,531,271
Licenses and permits	96,769	-	-	96,769
Intergovernmental	3,788,884	1,789,901	-	5,578,785
Charges for services	2,133,568	35,035	-	2,168,603
Fines and forfeits	57,196	-	-	57,196
Investment income	151,046	134,926	284	286,256
Miscellaneous	271,468	238,857	-	510,325
<b>Total revenues</b>	<b>16,030,202</b>	<b>2,198,719</b>	<b>284</b>	<b>18,229,205</b>
<b>EXPENDITURES</b>				
Current				
General government	848,451	415,996	-	1,264,447
Public safety	1,361,941	-	-	1,361,941
Highways and streets	6,071,362	-	-	6,071,362
Health and welfare	3,587,135	-	-	3,587,135
Culture and recreation	948,806	-	-	948,806
Debt service				
Interest and fiscal charges	240,181	112,436	-	352,617
Capital outlay	-	1,485,846	-	1,485,846
<b>Total expenditures</b>	<b>13,057,876</b>	<b>2,014,278</b>	<b>-</b>	<b>15,072,154</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>2,972,326</b>	<b>184,441</b>	<b>284</b>	<b>3,157,051</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued, at par	-	16,000,000	-	16,000,000
Sale of capital assets	79,800	-	-	79,800
Transfers in	686,466	1,869,162	-	2,555,628
Transfers (out)	(1,051,106)	(16,773,299)	(200,284)	(18,024,689)
<b>Total other financing sources (uses)</b>	<b>(284,840)</b>	<b>1,095,863</b>	<b>(200,284)</b>	<b>610,739</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,687,486</b>	<b>1,280,304</b>	<b>(200,000)</b>	<b>3,767,790</b>
<b>FUND BALANCES, JANUARY 1, 2010</b>	<b>21,527,376</b>	<b>9,114,555</b>	<b>200,000</b>	<b>30,841,931</b>
<b>FUND BALANCES, DECEMBER 31, 2010</b>	<b>\$ 24,214,862</b>	<b>\$ 10,394,859</b>	<b>\$ -</b>	<b>\$ 34,609,721</b>

(See independent auditor's report.)