



**NON-MAJOR  
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2013

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and investments	\$ 25,179,285	\$ 995,967	\$ 10,751,605	\$ 36,926,857
Receivables				
Property taxes	5,545,000	-	-	5,545,000
Accounts	769,589	392,332	169,077	1,330,998
Accrued interest	16,515	-	4,765	21,280
Other	32,069	-	160	32,229
Prepaid items	122,519	-	13	122,532
Due from other funds	1,000	-	-	1,000
Due from other governments	435,449	-	-	435,449
Advances to other funds	-	-	363,512	363,512
Restricted assets				
Cash and investments	80,383	-	-	80,383
<b>TOTAL ASSETS</b>	<b>\$ 32,181,809</b>	<b>\$ 1,388,299</b>	<b>\$ 11,289,132</b>	<b>\$ 44,859,240</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 730,243	\$ -	\$ 13,274	\$ 743,517
Accrued payroll	214,154	-	1,523	215,677
Unearned revenue	204,100	-	-	204,100
Due to other funds	101,500	-	5,000	106,500
Advances from other funds	363,512	-	-	363,512
Total liabilities	1,613,509	-	19,797	1,633,306
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable property taxes	5,545,000	-	-	5,545,000
Total deferred inflows of resources	5,545,000	-	-	5,545,000
Total liabilities and deferred inflows of resources	7,158,509	-	19,797	7,178,306
<b>FUND BALANCES</b>				
Nonspendable - prepaid items	122,519	-	13	122,532
Nonspendable - long-term receivables	-	-	363,512	363,512
Restricted for debt service	80,383	1,388,299	-	1,468,682
Restricted for retirement	707,182	-	-	707,182
Restricted for public buildings	3,847,634	-	-	3,847,634
Restricted for specific purpose	826,605	-	243,257	1,069,862
Restricted for public safety	2,379,275	-	-	2,379,275
Restricted for highways and streets	14,003,725	-	-	14,003,725
Restricted for health and welfare	3,258,597	-	-	3,258,597
Unrestricted				
Assigned for capital purposes	-	-	10,662,553	10,662,553
Unassigned	(202,620)	-	-	(202,620)
Total fund balances	25,023,300	1,388,299	11,269,335	37,680,934
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 32,181,809</b>	<b>\$ 1,388,299</b>	<b>\$ 11,289,132</b>	<b>\$ 44,859,240</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, 2013

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total Nonmajor Governmental Funds</b>
<b>REVENUES</b>				
Taxes	\$ 5,713,686	\$ -	\$ -	\$ 5,713,686
Licenses and permits	473,358	-	93,004	566,362
Intergovernmental	5,426,484	1,223,710	1,098,590	7,748,784
Charges for services	2,537,836	-	94,330	2,632,166
Fines and forfeits	141,175	-	-	141,175
Investment income	51,106	1,425	50,187	102,718
Miscellaneous	649,857	-	284,000	933,857
<b>Total revenues</b>	<b>14,993,502</b>	<b>1,225,135</b>	<b>1,620,111</b>	<b>17,838,748</b>
<b>EXPENDITURES</b>				
Current				
General government	1,114,648	1,600	84,796	1,201,044
Public safety	1,689,363	-	-	1,689,363
Highways and streets	5,745,315	-	-	5,745,315
Health and welfare	4,613,003	-	96,156	4,709,159
Debt service				
Principal	205,000	520,000	-	725,000
Interest and fiscal charges	35,428	626,990	-	662,418
Capital outlay	-	-	1,610,917	1,610,917
<b>Total expenditures</b>	<b>13,402,757</b>	<b>1,148,590</b>	<b>1,791,869</b>	<b>16,343,216</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,590,745</b>	<b>76,545</b>	<b>(171,758)</b>	<b>1,495,532</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	3,650	-	-	3,650
Transfers in	1,206,208	-	678,700	1,884,908
Transfers (out)	(577,960)	-	(191,451)	(769,411)
<b>Total other financing sources (uses)</b>	<b>631,898</b>	<b>-</b>	<b>487,249</b>	<b>1,119,147</b>
<b>SPECIAL ITEM</b>	<b>268,000</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>2,490,643</b>	<b>76,545</b>	<b>315,491</b>	<b>2,882,679</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>22,532,657</b>	<b>1,311,754</b>	<b>10,953,844</b>	<b>34,798,255</b>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 25,023,300</b>	<b>\$ 1,388,299</b>	<b>\$ 11,269,335</b>	<b>\$ 37,680,934</b>

(See independent auditor's report.)