



## **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, 2013

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	<b>Build America Bonds</b>	<b>Recovery Zone Bonds</b>	<b>Totals</b>
<b>ASSETS</b>			
Cash and investments	\$ 719,899	\$ 276,068	\$ 995,967
Receivables			
Accounts	302,170	90,162	392,332
Total assets	<u>\$ 1,022,069</u>	<u>\$ 366,230</u>	<u>\$ 1,388,299</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
None	\$ -	\$ -	\$ -
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>			
Restricted for debt service	<u>1,022,069</u>	<u>366,230</u>	<u>1,388,299</u>
Total fund balances	<u>1,022,069</u>	<u>366,230</u>	<u>1,388,299</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 1,022,069</u>	<u>\$ 366,230</u>	<u>\$ 1,388,299</u>

(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, 2013

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	<b>Build America Bonds</b>	<b>Recovery Zone Bonds</b>	<b>Totals</b>
<b>REVENUES</b>			
Intergovernmental	\$ 869,579	\$ 354,131	\$ 1,223,710
Investment income	1,094	331	1,425
Total revenues	<u>870,673</u>	<u>354,462</u>	<u>1,225,135</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services	800	800	1,600
Debt service			
Principal	520,000	-	520,000
Interest	316,882	310,108	626,990
Total expenditures	<u>837,682</u>	<u>310,908</u>	<u>1,148,590</u>
<b>NET CHANGE IN FUND BALANCES</b>	32,991	43,554	76,545
<b>FUND BALANCES, JANUARY 1, 2013</b>	<u>989,078</u>	<u>322,676</u>	<u>1,311,754</u>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<u>\$ 1,022,069</u>	<u>\$ 366,230</u>	<u>\$ 1,388,299</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 800,000	\$ 800,000	\$ 767,488
Federal interest rebate	111,000	111,000	102,091
Investment income	1,000	1,000	1,094
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Total revenues	912,000	912,000	870,673
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<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Principal	520,000	520,000	520,000
Interest	318,000	318,000	316,882
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Total expenditures	839,000	839,000	837,682
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NET CHANGE IN FUND BALANCE	<u>\$ 73,000</u>	<u>\$ 73,000</u>	32,991
FUND BALANCE, JANUARY 1, 2013			<u>989,078</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 1,022,069</b></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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
City of DeKalb sales tax sharing	\$ 215,000	\$ 215,000	\$ 225,677
Federal interest rebate	140,000	140,000	128,454
Investment income	-	-	331
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Total revenues	355,000	355,000	354,462
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<b>EXPENDITURES</b>			
General government			
Commodities and services			
Commercial services	1,000	1,000	800
Debt service			
Interest	311,000	311,000	310,108
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Total expenditures	312,000	312,000	310,908
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NET CHANGE IN FUND BALANCE	<u>\$ 43,000</u>	<u>\$ 43,000</u>	43,554
FUND BALANCE, JANUARY 1, 2013			<hr/> 322,676
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/> <b>\$ 366,230</b> <hr/>

(See independent auditor's report.)