



## 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 allocation from a recording fee that is charged for each document recorded and a portion of the City of DeKalb's Tax Increment Financing dollars.
- **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 increase future revenue sources. Financing was provided by sales tax revenue on the County Farm property.
- **Asset Replacement Fund** - to account for funds assigned for the replacement of the County's major equipment for various departments.
- **Broadband Grant Fund** - to account for grant revenues restricted to the construction of a fiber optic cable network for governments and schools in the County. The funding is provided by a federal grant, a state grant and local grants.
- **Courthouse Expansion Fund** – to account for revenues restricted, committed, or assigned to the Courthouse Expansion project. The funding is provided for by Build America Bonds Series 2010A and by Recovery Zone Bonds Series 2010B.
- **Jail Expansion Fund** – to account for revenues and expenditures restricted for the Jail Expansion project. The funding is provided for by Build America Bonds Series 2010A.
- **Solid Waste Program Fund** - to account for funds assigned for capital outlay and for providing education to the citizens of DeKalb County regarding recycling, re-using products, or reducing waste generally, as well as financing for special recycling programs. Financing is provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County.
- **FEMA Grant Montoya Project** - to account for grant revenues restricted to the acquisition and relocation of property in a flood plain. The funding is provided by a federal grant.

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

December 31, 2013

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>	<b>Opportunity</b>
<b>ASSETS</b>					
Cash and investments	\$ 1,139,704	\$ 621,892	\$ 525,863	\$ 636,081	\$ 3,392,535
Receivables					
Accounts	-	-	-	-	134,078
Accrued interest	-	-	-	-	4,765
Other	-	-	-	-	-
Prepaid items	-	-	-	-	-
Advance from other funds	363,512	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,503,216</b>	<b>\$ 621,892</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ 237	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	237	-	-	-
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	-	-	-
Nonspendable - long-term receivables	363,512	-	-	-	-
Restricted for specific purpose	-	-	-	-	-
Unrestricted					
Assigned for capital purposes	1,139,704	621,655	525,863	636,081	3,531,378
Total fund balances (deficit)	1,503,216	621,655	525,863	636,081	3,531,378
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,503,216</b>	<b>\$ 621,892</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>

Asset Replacement	Broadband Grant	Courthouse Expansion	Jail Expansion	Solid Waste Program	FEMA Grant Montoya Project	Totals
\$ 4,178,465	\$ -	\$ -	\$ 243,257	\$ 3,401	\$ 10,407	\$ 10,751,605
10,960	-	-	-	24,039	-	169,077
-	-	-	-	-	-	4,765
-	-	-	-	-	160	160
-	-	-	-	13	-	13
-	-	-	-	-	-	363,512
<u>\$ 4,189,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,257</u>	<u>\$ 27,453</u>	<u>\$ 10,567</u>	<u>\$ 11,289,132</u>
\$ 6,240	\$ -	\$ -	\$ -	\$ 1,230	\$ 5,567	\$ 13,274
-	-	-	-	1,523	-	1,523
-	-	-	-	-	5,000	5,000
6,240	-	-	-	2,753	10,567	19,797
-	-	-	-	13	-	13
-	-	-	-	-	-	363,512
-	-	-	243,257	-	-	243,257
4,183,185	-	-	-	24,687	-	10,662,553
4,183,185	-	-	243,257	24,700	-	11,269,335
<u>\$ 4,189,425</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,257</u>	<u>\$ 27,453</u>	<u>\$ 10,567</u>	<u>\$ 11,289,132</u>

(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, 2013

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>	<b>Opportunity</b>
<b>REVENUES</b>					
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	6,019	-	-
Intergovernmental	-	-	-	-	319,685
Investment income	25,643	1,532	1,222	1,044	10,433
Miscellaneous	-	4,000	-	-	5,000
<b>Total revenues</b>	<b>25,643</b>	<b>5,532</b>	<b>7,241</b>	<b>1,044</b>	<b>335,118</b>
<b>EXPENDITURES</b>					
General government					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Health and welfare					
Salaries and benefits	-	-	-	-	-
Commodities and services	-	-	-	-	-
Capital outlay					
Capital improvements	-	72,734	3,011	-	78,689
<b>Total expenditures</b>	<b>-</b>	<b>72,734</b>	<b>3,011</b>	<b>-</b>	<b>78,689</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>25,643</b>	<b>(67,202)</b>	<b>4,230</b>	<b>1,044</b>	<b>256,429</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	(25,643)	(50,000)	(15,000)	-	(24,000)
<b>Total other financing sources (uses)</b>	<b>(25,643)</b>	<b>(50,000)</b>	<b>(15,000)</b>	<b>-</b>	<b>(24,000)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>(117,202)</b>	<b>(10,770)</b>	<b>1,044</b>	<b>232,429</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>1,503,216</b>	<b>738,857</b>	<b>536,633</b>	<b>635,037</b>	<b>3,298,949</b>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 1,503,216</b>	<b>\$ 621,655</b>	<b>\$ 525,863</b>	<b>\$ 636,081</b>	<b>\$ 3,531,378</b>

<b>Asset Replacement</b>	<b>Broadband Grant</b>	<b>Courthouse Expansion</b>	<b>Jail Expansion</b>	<b>Solid Waste Program</b>	<b>FEMA Grant Montoya Project</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ -	\$ 93,004	\$ -	\$ 93,004
53,905	33,167	-	-	1,239	-	94,330
-	622,395	-	-	2,000	154,510	1,098,590
9,913	49	80	243	28	-	50,187
275,000	-	-	-	-	-	284,000
338,818	655,611	80	243	96,271	154,510	1,620,111
-	68,248	-	-	-	-	68,248
-	16,548	-	-	-	-	16,548
-	-	-	-	42,948	-	42,948
-	-	-	-	52,023	1,185	53,208
535,336	641,852	125,970	-	-	153,325	1,610,917
535,336	726,648	125,970	-	94,971	154,510	1,791,869
(196,518)	(71,037)	(125,890)	243	1,300	-	(171,758)
678,700	-	-	-	-	-	678,700
-	(64,808)	-	-	(12,000)	-	(191,451)
678,700	(64,808)	-	-	(12,000)	-	487,249
482,182	(135,845)	(125,890)	243	(10,700)	-	315,491
3,701,003	135,845	125,890	243,014	35,400	-	10,953,844
\$ 4,183,185	\$ -	\$ -	\$ 243,257	\$ 24,700	\$ -	\$ 11,269,335

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ 40,000	\$ 25,643
Total revenues	-	40,000	25,643
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	40,000	25,643
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	-	(40,000)	(25,643)
Total other financing sources (uses)	-	(40,000)	(25,643)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	-
FUND BALANCE, JANUARY 1, 2013			<u>1,503,216</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 1,503,216</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 3,000	\$ 3,000	\$ 1,532
Miscellaneous	25,000	25,000	4,000
<b>Total revenues</b>	<b>28,000</b>	<b>28,000</b>	<b>5,532</b>
<b>EXPENDITURES</b>			
Capital improvements			
Building remodeling	20,000	20,000	238
Walk/bike path	10,000	10,000	10,000
Solid waste study	25,000	25,000	-
Hazard mitigation	15,000	15,000	7,000
Groundwater management program	3,000	3,000	-
Stormwater study	3,000	3,000	-
Network/web infrastructure	10,000	10,000	7,854
Signage	5,000	5,000	305
Digital patroller - sheriff	19,000	19,000	18,389
Wireless access point	5,000	5,000	-
Cemetery monument restoration	30,000	30,000	28,948
Contingency	5,000	5,000	-
<b>Total expenditures</b>	<b>150,000</b>	<b>150,000</b>	<b>72,734</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(122,000)</b>	<b>(122,000)</b>	<b>(67,202)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Data fiber optic network	(50,000)	(50,000)	(50,000)
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>(50,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (172,000)</b>	<b>\$ (172,000)</b>	<b>(117,202)</b>
FUND BALANCE, JANUARY 1, 2013			738,857
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 621,655</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 6,000	\$ 6,000	\$ 6,019
Investment income	2,000	2,000	1,222
	<hr/>	<hr/>	<hr/>
Total revenues	8,000	8,000	7,241
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
General government			
Commodities and services	40,000	40,000	-
Supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements	3,500	3,500	3,011
	<hr/>	<hr/>	<hr/>
Total expenditures	44,500	44,500	3,011
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(36,500)	(36,500)	4,230
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
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	<hr/>	<hr/>	<hr/>
	\$ (51,500)	\$ (51,500)	(10,770)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2013			<hr/>
			536,633
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/>
			\$ 525,863
			<hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Professional services	\$ 20,000	\$ 20,000	\$ -
Communications net	10,000	10,000	-
Telephone and data	10,000	10,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	40,000	40,000	-
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Technical supplies	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	1,000	1,000	-
	<hr/>	<hr/>	<hr/>
Capital outlay			
Capital improvements			
Computer equipment	3,500	3,500	3,011
	<hr/>	<hr/>	<hr/>
Total capital improvements	3,500	3,500	3,011
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 44,500</b>	<b>\$ 44,500</b>	<b>\$ 3,011</b>

(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, 2013

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Investment income	\$ 3,000	\$ 3,000	\$ 1,044
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>1,044</u>
<b>EXPENDITURES</b>			
Capital outlay			
Professional services	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Total expenditures	<u>20,000</u>	<u>20,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (17,000)</u>	<u>\$ (17,000)</u>	1,044
FUND BALANCE, JANUARY 1, 2013			<u>635,037</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 636,081</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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 360,000	\$ 360,000	\$ 319,685
Investment income	15,000	15,000	10,433
Miscellaneous	-	-	5,000
<b>Total revenues</b>	<b>375,000</b>	<b>375,000</b>	<b>335,118</b>
<b>EXPENDITURES</b>			
Capital outlay			
Land acquisition	-	-	(39)
Demolition	-	-	53,566
Parking lot - public safety building	300,000	299,000	-
Public notices	-	1,000	162
Professional services	25,000	25,000	-
Special programs	-	1,000	25,000
<b>Total expenditures</b>	<b>325,000</b>	<b>326,000</b>	<b>78,689</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>50,000</b>	<b>49,000</b>	<b>256,429</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
Children's waiting room	(14,000)	(14,000)	(14,000)
<b>Total other financing sources (uses)</b>	<b>(24,000)</b>	<b>(24,000)</b>	<b>(24,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 26,000</b>	<b>\$ 25,000</b>	<b>232,429</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>3,298,949</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 3,531,378</b>

(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, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Asset replacement	\$ 37,000	\$ 37,000	\$ 53,905
Investment income	10,000	10,000	9,913
Miscellaneous	-	-	275,000
	<hr/>	<hr/>	<hr/>
Total revenues	47,000	47,000	338,818
<b>EXPENDITURES</b>			
Capital outlay			
Sheriff's vehicle program	-	215,000	326,047
County Administrator's vehicle	25,000	25,000	-
Sheriff's information system	50,000	50,000	-
Network/web infrastructure	100,000	100,000	49,953
Computer replacement	40,000	40,000	55,176
Facility management equipment	55,000	80,000	77,740
Financial system upgrade	10,000	10,000	-
Assessor/Treasurer equipment	5,000	5,000	6,000
Sheriff's communication center	-	-	20,420
Cemetery monument restoration	5,000	5,000	-
Miscellaneous projects	10,000	10,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	300,000	540,000	535,336
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 <hr/>	 <hr/>	 <hr/>
	(253,000)	(493,000)	(196,518)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in			
General	612,900	612,900	572,700
Veteran's assistance	4,000	4,000	4,000
Highway	5,000	5,000	5,000
Health	27,000	27,000	20,000
Mental health	1,000	1,000	1,000
Community services	3,000	3,000	3,000
Nursing home	60,000	60,000	60,000
Probation services	13,000	13,000	13,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	725,900	725,900	678,700
 NET CHANGE IN FUND BALANCE	 <hr/>	 <hr/>	 <hr/>
	\$ 472,900	\$ 232,900	482,182
 FUND BALANCE, JANUARY 1, 2013			<hr/>
			3,701,003
 FUND BALANCE, DECEMBER 31, 2013			<hr/>
			\$ 4,183,185

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ -	\$ -	\$ 33,167
Intergovernmental	350,000	350,000	622,395
Investment income	-	-	49
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>655,611</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	15,000	63,500	63,224
FICA	1,500	5,000	4,924
Unemployment tax	500	500	100
Commodities and services			
Travel	2,000	2,000	150
Public notices	1,000	1,000	-
Professional services	20,000	20,000	15,198
Commercial services	-	-	1,200
Capital outlay			
Broadband network	300,000	637,000	641,852
Specialized equipment	5,000	5,000	-
Communications network	5,000	5,000	-
Total expenditures	<u>350,000</u>	<u>739,000</u>	<u>726,648</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(389,000)</u>	<u>(71,037)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Data fiber optic network	-	(65,000)	(64,808)
Total other financing sources (uses)	<u>-</u>	<u>(65,000)</u>	<u>(64,808)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (324,000)</u>	<u>(135,845)</u>
FUND BALANCE, JANUARY 1, 2013			<u>135,845</u>
FUND BALANCE, DECEMBER 31, 2013			<u>\$ -</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURTHOUSE EXPANSION 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>			
Investment income	\$ -	\$ -	\$ 80
Total revenues	-	-	80
<b>EXPENDITURES</b>			
General government			
Capital outlay			
Building construction	-	96,000	103,054
Construction maintenance	-	-	9,649
Office furniture	30,000	30,000	13,267
Total expenditures	30,000	126,000	125,970
NET CHANGE IN FUND BALANCE	<u>\$ (30,000)</u>	<u>\$ (126,000)</u>	(125,890)
FUND BALANCE, JANUARY 1, 2013			<u>125,890</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ -</u></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, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 243
Total revenues	-	-	243
<b>EXPENDITURES</b>			
Capital outlay	200,000	200,000	-
Total expenditures	200,000	200,000	-
NET CHANGE IN FUND BALANCE	<u>\$ (200,000)</u>	<u>\$ (200,000)</u>	243
FUND BALANCE, JANUARY 1, 2013			<u>243,014</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 243,257</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 90,000	\$ 90,000	\$ 93,004
Charges for services			
Recycling program	300	300	1,239
Intergovernmental	-	-	2,000
Investment income	100	100	28
	<hr/>	<hr/>	<hr/>
Total revenues	90,400	90,400	96,271
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	34,400	34,400	34,635
Health insurance	1,600	1,600	-
Life insurance	100	100	93
Insurance buyout	-	1,000	1,680
FICA	2,600	2,600	2,669
IMRF	3,600	3,600	3,811
Unemployment tax	100	100	60
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	42,400	43,400	42,948
Commodities and services			
Travel	200	200	128
Memberships	900	900	850
Public notices	9,000	9,000	4,781
Professional services	17,000	17,000	17,000
Commercial services	31,800	30,800	28,365
Contributions to agencies	1,200	1,200	600
Miscellaneous	400	400	299
	<hr/>	<hr/>	<hr/>
Total commodities and services	60,500	59,500	52,023
Total expenditures	<hr/>	<hr/>	<hr/>
	102,900	102,900	94,971
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(12,500)	(12,500)	1,300
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(12,000)	(12,000)	(12,000)
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (24,500)	\$ (24,500)	(10,700)
FUND BALANCE, JANUARY 1, 2013			<hr/>
			35,400
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/>
			\$ 24,700

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 154,510
Total revenues	-	-	154,510
<b>EXPENDITURES</b>			
Health and welfare			
Commodities and services	-	1,200	1,185
Capital outlay			
Land acquisition	-	153,400	153,325
Total expenditures	-	154,600	154,510
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (154,600)</b>	-
<b>FUND BALANCE, JANUARY 1, 2013</b>			-
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ -</b>

(See independent auditor's report.)