



**NONMAJOR  
GOVERNMENTAL FUNDS**

**DEKALB COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2014

|   | <b>Special<br/>Revenue</b> | <b>Debt<br/>Service</b> | <b>Capital<br/>Projects</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|---|----------------------------|-------------------------|-----------------------------|--|
| <b>ASSETS</b>   |                            |                         |                             |  |
| Cash and investments  | \$ 29,989,332              | \$ 1,334,712            | \$ 11,589,637               | \$ 42,913,681  |
| Receivables   |                            |                         |                             |  |
| Property taxes  | 7,850,000                  | -                       | -                           | 7,850,000  |
| Accounts  | 607,150                    | 84,448                  | 162,416                     | 854,014  |
| Accrued interest  | 2,772                      | -                       | 143                         | 2,915  |
| Other   | 29,952                     | -                       | -                           | 29,952   |
| Prepaid items   | 100,970                    | -                       | -                           | 100,970  |
| Due from other funds  | 265,293                    | -                       | -                           | 265,293  |
| Due from other governments  | 644,915                    | -                       | -                           | 644,915  |
| Restricted assets   |                            |                         |                             |  |
| Cash and investments  | 81,766                     | -                       | -                           | 81,766   |
| <b>TOTAL ASSETS</b>   | <b>\$ 39,572,150</b>       | <b>\$ 1,419,160</b>     | <b>\$ 11,752,196</b>        | <b>\$ 52,743,506</b>                                 |
| <b>LIABILITIES, DEFERRED INFLOWS OF<br/>RESOURCES AND FUND BALANCES</b>       |                            |                         |                             |  |
| <b>LIABILITIES</b>  |                            |                         |                             |  |
| Accounts payable  | \$ 3,175,695               | \$ -                    | \$ 31,050                   | \$ 3,206,745   |
| Retainage payable   | 2,312                      | -                       | -                           | 2,312  |
| Accrued payroll   | 243,700                    | -                       | -                           | 243,700  |
| Unearned revenue  | 242,997                    | -                       | -                           | 242,997  |
| Due to other funds  | 531,080                    | -                       | 5,000                       | 536,080  |
| Total liabilities   | 4,195,784                  | -                       | 36,050                      | 4,231,834  |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |                            |                         |                             |  |
| Deferred property taxes   | 7,850,000                  | -                       | -                           | 7,850,000  |
| Total deferred inflows of resources   | 7,850,000                  | -                       | -                           | 7,850,000  |
| Total liabilities and deferred inflows of resources                           | 12,045,784                 | -                       | 36,050                      | 12,081,834   |
| <b>FUND BALANCES</b>  |                            |                         |                             |  |
| Nonspendable - prepaid items  | 100,970                    | -                       | -                           | 100,970  |
| Restricted for debt service   | 81,766                     | 1,419,160               | -                           | 1,500,926  |
| Restricted for retirement   | 553,390                    | -                       | -                           | 553,390  |
| Restricted for public buildings   | 4,244,350                  | -                       | -                           | 4,244,350  |
| Restricted for specific purpose   | 1,206,542                  | -                       | 236,550                     | 1,443,092  |
| Restricted for public safety  | 2,407,624                  | -                       | -                           | 2,407,624  |
| Restricted for highways and streets   | 12,595,833                 | -                       | -                           | 12,595,833   |
| Restricted for health and welfare   | 6,349,045                  | -                       | -                           | 6,349,045  |
| Unrestricted  |                            |                         |                             |  |
| Assigned for capital purposes   | -                          | -                       | 11,479,596                  | 11,479,596   |
| Unassigned  | (13,154)                   | -                       | -                           | (13,154)   |
| Total fund balances   | 27,526,366                 | 1,419,160               | 11,716,146                  | 40,661,672   |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES AND FUND BALANCES</b> | <b>\$ 39,572,150</b>       | <b>\$ 1,419,160</b>     | <b>\$ 11,752,196</b>        | <b>\$ 52,743,506</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, 2014

|  | <b>Special<br/>Revenue</b> | <b>Debt<br/>Service</b> | <b>Capital<br/>Projects</b> | <b>Total<br/>Nonmajor<br/>Governmental<br/>Funds</b> |
|--|----------------------------|-------------------------|-----------------------------|--|
| <b>REVENUES</b>  |                            |                         |                             |  |
| Taxes  | \$ 7,853,281               | \$ -                    | \$ -                        | \$ 7,853,281   |
| Licenses and permits   | 474,039                    | -                       | 54,259                      | 528,298  |
| Intergovernmental  | 6,135,521                  | 1,194,566               | 342,610                     | 7,672,697  |
| Charges for services   | 2,722,940                  | -                       | 661,653                     | 3,384,593  |
| Fines and forfeits   | 205,790                    | -                       | -                           | 205,790  |
| Investment income  | 70,293                     | 1,513                   | 46,078                      | 117,884  |
| Miscellaneous  | 109,581                    | -                       | 3,656                       | 113,237  |
| <b>Total revenues</b>  | <b>17,571,445</b>          | <b>1,196,079</b>        | <b>1,108,256</b>            | <b>19,875,780</b>                                    |
| <b>EXPENDITURES</b>  |                            |                         |                             |  |
| Current  |                            |                         |                             |  |
| General government   | 2,009,129                  | 1,600                   | 42,918                      | 2,053,647  |
| Public safety  | 1,618,777                  | -                       | -                           | 1,618,777  |
| Highways and streets   | 8,319,116                  | -                       | -                           | 8,319,116  |
| Health and welfare   | 6,630,271                  | -                       | 75,914                      | 6,706,185  |
| Debt service   |                            |                         |                             |  |
| Principal  | 213,750                    | 545,000                 | -                           | 758,750  |
| Interest and fiscal charges                                  | 18,176                     | 618,618                 | -                           | 636,794  |
| Capital outlay   | -                          | -                       | 727,842                     | 727,842  |
| <b>Total expenditures</b>                                    | <b>18,809,219</b>          | <b>1,165,218</b>        | <b>846,674</b>              | <b>20,821,111</b>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,237,774)</b>         | <b>30,861</b>           | <b>261,582</b>              | <b>(945,331)</b>                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                             |  |
| Sale of capital assets                                       | 46,354                     | -                       | 40,417                      | 86,771   |
| Transfers in   | 2,110,566                  | -                       | 515,241                     | 2,625,807  |
| Transfers (out)  | (1,134,175)                | -                       | (370,429)                   | (1,504,604)  |
| <b>Total other financing sources (uses)</b>                  | <b>1,022,745</b>           | <b>-</b>                | <b>185,229</b>              | <b>1,207,974</b>                                     |
| <b>NET CHANGE IN FUND BALANCES</b>                           | <b>(215,029)</b>           | <b>30,861</b>           | <b>446,811</b>              | <b>262,643</b>                                       |
| <b>FUND BALANCES, JANUARY 1, 2014</b>                        | <b>27,741,395</b>          | <b>1,388,299</b>        | <b>11,269,335</b>           | <b>40,399,029</b>                                    |
| <b>FUND BALANCES, DECEMBER 31, 2014</b>                      | <b>\$ 27,526,366</b>       | <b>\$ 1,419,160</b>     | <b>\$ 11,716,146</b>        | <b>\$ 40,661,672</b>                                 |

(See independent auditor's report.)