



## 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 a recording fee that is charged for each document recorded.
- **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 to increase future revenue sources. Financing is provided by sales tax revenue from the County Farm property.
- **Asset Replacement Fund** - to account for funds assigned for the replacement of the County's major equipment for various departments.
- **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 the County regarding recycling, re-using products, or reducing waste generally, as well as financing for special recycling programs. Financing was provided by a per ton tipping fee assessed on all waste disposed of in landfills within the County through July, 2014, and by an allocation from the Landfill Host Benefit Fund effective August, 2014.
- **Landfill Host Benefit Fund** - to account for funds assigned for special capital outlay purposes. Financing is provided by a host benefit fee collected on each ton of waste disposed of at the landfill expansion.
- **FEMA Grant Montoya Project Fund** - to account for grant revenues restricted to the acquisition of property located in a flood plain, and the conversion of that property to open space. The funding is provided by a Federal grant.

**DEKALB COUNTY, ILLINOIS**

COMBINING BALANCE SHEET  
CAPITAL PROJECTS FUNDS

December 31, 2014

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>
<b>ASSETS</b>				
Cash and investments	\$ 1,503,392	\$ 495,065	\$ 492,398	\$ 633,827
Receivables				
Accounts	-	-	-	-
Accrued interest	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,503,392</b>	<b>\$ 495,065</b>	<b>\$ 492,398</b>	<b>\$ 633,827</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 4,725	\$ -	\$ -
Due to other funds	-	-	-	-
Total liabilities	-	4,725	-	-
<b>FUND BALANCES</b>				
Restricted for specific purpose	-	-	-	-
Unrestricted				
Assigned for capital purposes	1,503,392	490,340	492,398	633,827
Total fund balances	1,503,392	490,340	492,398	633,827
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,503,392</b>	<b>\$ 495,065</b>	<b>\$ 492,398</b>	<b>\$ 633,827</b>

<b>Opportunity</b>	<b>Asset Replacement</b>	<b>Jail Expansion</b>	<b>Solid Waste Program</b>	<b>Landfill Host Benefit</b>	<b>FEMA Grant Montoya Project</b>	<b>Total</b>
\$ 3,558,417	\$ 4,202,793	\$ 236,550	\$ 34,652	\$ 427,907	\$ 4,636	\$ 11,589,637
26,826	813	-	-	134,389	388	162,416
143	-	-	-	-	-	143
<b>\$ 3,585,386</b>	<b>\$ 4,203,606</b>	<b>\$ 236,550</b>	<b>\$ 34,652</b>	<b>\$ 562,296</b>	<b>\$ 5,024</b>	<b>\$ 11,752,196</b>
\$ 14,852	\$ 9,528	\$ -	\$ 1,945	\$ -	\$ -	\$ 31,050
-	-	-	-	-	5,000	5,000
14,852	9,528	-	1,945	-	5,000	36,050
-	-	236,550	-	-	-	236,550
3,570,534	4,194,078	-	32,707	562,296	24	11,479,596
3,570,534	4,194,078	236,550	32,707	562,296	24	11,716,146
<b>\$ 3,585,386</b>	<b>\$ 4,203,606</b>	<b>\$ 236,550</b>	<b>\$ 34,652</b>	<b>\$ 562,296</b>	<b>\$ 5,024</b>	<b>\$ 11,752,196</b>

(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, 2014

	<b>Capital Improvement Reserve</b>	<b>Special Projects</b>	<b>GIS Development</b>	<b>County Farm</b>
<b>REVENUES</b>				
Licenses and permits	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	15,972	-
Intergovernmental	-	6,755	-	-
Investment income	18,176	1,741	1,533	1,206
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>18,176</b>	<b>8,496</b>	<b>17,505</b>	<b>1,206</b>
<b>EXPENDITURES</b>				
General government				
Commodities and services	-	-	35,970	-
Health and welfare				
Salaries and benefits	-	-	-	-
Commodities and services	-	-	-	-
Capital outlay				
Capital improvements	-	59,811	-	3,460
<b>Total expenditures</b>	<b>-</b>	<b>59,811</b>	<b>35,970</b>	<b>3,460</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>18,176</b>	<b>(51,315)</b>	<b>(18,465)</b>	<b>(2,254)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	(18,000)	(80,000)	(15,000)	-
<b>Total other financing sources (uses)</b>	<b>(18,000)</b>	<b>(80,000)</b>	<b>(15,000)</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>176</b>	<b>(131,315)</b>	<b>(33,465)</b>	<b>(2,254)</b>
<b>FUND BALANCES, JANUARY 1, 2014</b>	<b>1,503,216</b>	<b>621,655</b>	<b>525,863</b>	<b>636,081</b>
<b>FUND BALANCES, DECEMBER 31, 2014</b>	<b>\$ 1,503,392</b>	<b>\$ 490,340</b>	<b>\$ 492,398</b>	<b>\$ 633,827</b>

<b>Opportunity</b>	<b>Asset Replacement</b>	<b>Jail Expansion</b>	<b>Solid Waste Program</b>	<b>Landfill Host Benefit</b>	<b>FEMA Grant Montoya Project</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 54,259	\$ -	\$ -	\$ 54,259
-	44,279	-	481	600,921	-	661,653
309,407	-	-	2,000	-	24,448	342,610
10,733	12,292	241	40	116	-	46,078
2,797	835	-	-	-	24	3,656
322,937	57,406	241	56,780	601,037	24,472	1,108,256
-	-	6,948	-	-	-	42,918
-	-	-	44,558	-	-	44,558
-	-	-	30,956	-	400	31,356
77,093	563,430	-	-	-	24,048	727,842
77,093	563,430	6,948	75,514	-	24,448	846,674
245,844	(506,024)	(6,707)	(18,734)	601,037	24	261,582
-	40,417	-	-	-	-	40,417
-	476,500	-	38,741	-	-	515,241
(206,688)	-	-	(12,000)	(38,741)	-	(370,429)
(206,688)	516,917	-	26,741	(38,741)	-	185,229
39,156	10,893	(6,707)	8,007	562,296	24	446,811
3,531,378	4,183,185	243,257	24,700	-	-	11,269,335
\$ 3,570,534	\$ 4,194,078	\$ 236,550	\$ 32,707	\$ 562,296	\$ 24	\$ 11,716,146

(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, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 40,000	\$ 40,000	\$ 18,176
Total revenues	40,000	40,000	18,176
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	40,000	40,000	18,176
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)	(40,000)	(40,000)	(18,000)
Total other financing sources (uses)	(40,000)	(40,000)	(18,000)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	176
<b>FUND BALANCE, JANUARY 1, 2014</b>			<u>1,503,216</u>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u>\$ 1,503,392</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 6,755
Investment income	2,000	2,000	1,741
	<hr/>	<hr/>	<hr/>
Total revenues	2,000	2,000	8,496
<b>EXPENDITURES</b>			
Capital improvements			
Building remodeling	-	-	9,696
Walk/bike path	20,000	20,000	-
Hazard mitigation	25,000	25,000	2,640
Databases	20,000	20,000	6,400
Repeater systems	32,000	32,000	16,268
Network/web infrastructure	10,000	10,000	-
Digital patroller - sheriff	25,000	25,000	18,537
Mobile web app	10,000	10,000	-
Cemetery monument restoration	10,000	10,000	6,270
Contingency	3,000	3,000	-
	<hr/>	<hr/>	<hr/>
Total expenditures	155,000	155,000	59,811
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<hr/>	<hr/>	<hr/>
	(153,000)	(153,000)	(51,315)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(30,000)	-	(30,000)
Data fiber optic network	(50,000)	(50,000)	(50,000)
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Total other financing sources (uses)	(80,000)	(50,000)	(80,000)
<b>NET CHANGE IN FUND BALANCE</b>	<hr/>	<hr/>	<hr/>
	\$ (233,000)	\$ (203,000)	(131,315)
<b>FUND BALANCE, JANUARY 1, 2014</b>			<hr/>
			621,655
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<hr/>
			\$ 490,340

(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, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Sales of tax maps	\$ 5,500	\$ 5,500	\$ 15,972
Investment income	2,000	2,000	1,533
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>17,505</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services	40,000	40,000	35,970
Supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements	1,000	1,000	-
Total expenditures	<u>42,000</u>	<u>42,000</u>	<u>35,970</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(34,500)</u>	<u>(34,500)</u>	<u>(18,465)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(15,000)	(15,000)	(15,000)
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (49,500)</u>	<u>\$ (49,500)</u>	<u>(33,465)</u>
FUND BALANCE, JANUARY 1, 2014			<u>525,863</u>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u><u>\$ 492,398</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2014

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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	\$ 30,000	\$ 30,000	\$ -
Software acquisition	-	-	35,970
Telephone and data	10,000	10,000	-
Total commodities and services	40,000	40,000	35,970
Supplies and materials			
Technical supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
Capital outlay			
Capital improvements			
Computer equipment	1,000	1,000	-
Total capital improvements	1,000	1,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 42,000</b>	<b>\$ 42,000</b>	<b>\$ 35,970</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, 2014

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Investment income	\$ 2,000	\$ 2,000	\$ 1,206
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>1,206</u>
<b>EXPENDITURES</b>			
Capital outlay			
Commercial services	-	-	3,460
Professional services	<u>25,000</u>	<u>25,000</u>	<u>-</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>3,460</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,000)</u>	<u>\$ (23,000)</u>	<u>(2,254)</u>
FUND BALANCE, JANUARY 1, 2014			<u>636,081</u>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u><u>\$ 633,827</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, 2014

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 370,000	\$ 370,000	\$ 309,407
Investment income	3,000	3,000	10,733
Miscellaneous	-	-	2,797
Total revenues	<u>373,000</u>	<u>373,000</u>	<u>322,937</u>
<b>EXPENDITURES</b>			
Capital outlay			
Public notices	-	-	166
Professional services	-	78,000	71,927
Community foundation	-	-	5,000
Total expenditures	<u>-</u>	<u>78,000</u>	<u>77,093</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>373,000</u>	<u>295,000</u>	<u>245,844</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
PBC lease	-	(207,000)	(206,688)
Total other financing sources (uses)	<u>-</u>	<u>(207,000)</u>	<u>(206,688)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 373,000</u>	<u>\$ 88,000</u>	<u>39,156</u>
<b>FUND BALANCE, JANUARY 1, 2014</b>			<u>3,531,378</u>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u>\$ 3,570,534</u>

(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, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Asset replacement	\$ 37,000	\$ 37,000	\$ 44,279
Investment income	10,000	10,000	12,292
Miscellaneous	-	-	835
<b>Total revenues</b>	<b>47,000</b>	<b>47,000</b>	<b>57,406</b>
<b>EXPENDITURES</b>			
Capital outlay			
Sheriff's vehicle program	580,000	580,000	266,516
Planning vehicle	25,000	25,000	20,942
Animal control vehicle	-	-	179
Sheriff's information system	25,000	25,000	9,012
Network/web infrastructure	510,000	510,000	186,780
Computer replacement	95,000	95,000	74,584
Facility management equipment	5,000	5,000	-
Financial system upgrade	30,000	30,000	-
Sheriff's communication center	20,000	20,000	-
Miscellaneous projects	10,000	10,000	5,417
<b>Total expenditures</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>563,430</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,253,000)</b>	<b>(1,253,000)</b>	<b>(506,024)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	40,417
Transfer in			
General	339,000	339,000	341,500
Veteran's assistance	4,000	4,000	4,000
Highway	7,000	7,000	7,000
Health	39,000	39,000	39,000
Mental health	1,000	1,000	1,000
Community services	4,000	4,000	4,000
Nursing home	73,000	73,000	73,000
Probation services	7,000	7,000	7,000
<b>Total other financing sources (uses)</b>	<b>474,000</b>	<b>474,000</b>	<b>516,917</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (779,000)</b>	<b>\$ (779,000)</b>	<b>10,893</b>
<b>FUND BALANCE, JANUARY 1, 2014</b>			<b>4,183,185</b>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<b>\$ 4,194,078</b>

(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, 2014

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 241
Total revenues	<u>-</u>	<u>-</u>	<u>241</u>
<b>EXPENDITURES</b>			
Commodities and services	<u>-</u>	<u>7,000</u>	<u>6,948</u>
Total expenditures	<u>-</u>	<u>7,000</u>	<u>6,948</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>(6,707)</u>
FUND BALANCE, JANUARY 1, 2014			<u>243,257</u>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u><u>\$ 236,550</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, 2014

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Licenses and permits			
Tipping fees	\$ 90,000	\$ 90,000	\$ 54,259
Charges for services			
Recycling program	300	300	481
Intergovernmental	-	-	2,000
Investment income	100	100	40
	<hr/>	<hr/>	<hr/>
Total revenues	90,400	90,400	56,780
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	35,200	35,200	29,444
Overtime	-	-	67
PHO contingency	-	1,000	5,949
Health insurance	1,700	1,700	-
Life insurance	100	100	53
Insurance buyout	-	-	1,800
FICA	2,700	2,700	2,919
IMRF	3,900	3,900	4,266
Unemployment tax	100	100	60
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	43,700	44,700	44,558
Commodities and services			
Travel	200	200	99
Memberships	900	900	850
Public notices	2,100	2,100	4,235
Professional services	17,000	16,000	9,500
Commercial services	15,800	15,800	14,760
Contributions to agencies	600	600	1,356
Miscellaneous	200	200	156
	<hr/>	<hr/>	<hr/>
Total commodities and services	36,800	35,800	30,956
	<hr/>	<hr/>	<hr/>
Total expenditures	80,500	80,500	75,514
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	9,900	9,900	(18,734)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Landfill host benefit	-	-	38,741
Transfers (out)			
Health	(12,000)	(12,000)	(12,000)
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Total other financing sources (uses)	(12,000)	(12,000)	26,741
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (2,100)	\$ (2,100)	8,007
FUND BALANCE, JANUARY 1, 2014			<hr/>
			24,700
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<hr/>
			<b>\$ 32,707</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LANDFILL HOST BENEFIT FUND**

For the Year Ended December 31, 2014

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ -	\$ -	\$ 600,921
Investment income	-	-	116
Total revenues	-	-	601,037
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	601,037
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Solid waste	-	(38,800)	(38,741)
Total other financing sources (uses)	-	(38,800)	(38,741)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (38,800)</u>	562,296
FUND BALANCE, JANUARY 1, 2014			-
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<u>\$ 562,296</u>

(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, 2014

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ -	\$ 24,448
Interest	-	-	24
Total revenues	-	-	24,472
<b>EXPENDITURES</b>			
Health and welfare			
Commodities and services	-	400	400
Capital outlay			
Demolition	-	25,000	24,048
Total expenditures	-	25,400	24,448
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (25,400)</b>	<b>24</b>
<b>FUND BALANCE, JANUARY 1, 2014</b>			<b>-</b>
<b>FUND BALANCE, DECEMBER 31, 2014</b>			<b>\$ 24</b>

(See independent auditor's report.)