



**NON-MAJOR
GOVERNMENTAL FUNDS**

DEKALB COUNTY, ILLINOIS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2009

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 22,056,837	\$ 10,005,204	\$ 200,000	\$ 32,262,041
Receivables				
Property taxes	9,630,000	-	-	9,630,000
Accounts	496,924	415,452	-	912,376
Accrued interest	37,037	3,945	-	40,982
Other	194	-	-	194
Prepaid items	61,416	111,000	-	172,416
Due from other funds	50,000	-	-	50,000
Advances to other funds	-	1,245,000	-	1,245,000
Restricted assets				
Cash and investments	77,926	-	-	77,926
TOTAL ASSETS	\$ 32,410,334	\$ 11,780,601	\$ 200,000	\$ 44,390,935
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 980,124	\$ 66,397	\$ -	\$ 1,046,521
Retainage payable	3,000	-	-	3,000
Accrued payroll	103,760	-	-	103,760
Deferred property taxes	9,630,000	-	-	9,630,000
Other deferred revenues	36,074	-	-	36,074
Due to other funds	130,000	-	-	130,000
Advances from other funds	-	2,599,649	-	2,599,649
Total liabilities	10,882,958	2,666,046	-	13,549,004
FUND BALANCES				
Reserved for prepaid items	61,416	111,000	-	172,416
Reserved for long-term receivables	194	1,245,000	-	1,245,194
Reserved for debt service	77,926	-	-	77,926
Reserved for retirement	1,685,429	-	-	1,685,429
Reserved for land acquisition	17,594	-	-	17,594
Reserved for land cash	9,988	-	-	9,988
Reserved for wetland mitigation	295,184	-	-	295,184
Reserved for specific purpose	31,228	-	-	31,228
Reserved for working cash	-	-	200,000	200,000
Reserved for highways and streets	7,835,584	-	-	7,835,584
Reserved for health and welfare	2,672,162	-	-	2,672,162
Unreserved				
Designated for cash flow	101,357	-	-	101,357
Undesignated	8,739,314	7,758,555	-	16,497,869
Total fund balances	21,527,376	9,114,555	200,000	30,841,931
TOTAL LIABILITIES AND FUND BALANCES	\$ 32,410,334	\$ 11,780,601	\$ 200,000	\$ 44,390,935

(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, 2009

	Special Revenue	Capital Projects	Permanent	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$ 9,432,572	\$ 1,147,542	\$ -	\$ 10,580,114
Licenses and permits	90,279	-	-	90,279
Intergovernmental	2,900,072	359,956	-	3,260,028
Charges for services	2,392,114	29,675	-	2,421,789
Fines and forfeits	64,866	-	-	64,866
Investment income	303,876	245,249	1,290	550,415
Miscellaneous	216,234	375,000	-	591,234
Total revenues	15,400,013	2,157,422	1,290	17,558,725
EXPENDITURES				
Current				
General government	1,367,316	-	-	1,367,316
Public safety	1,419,436	-	-	1,419,436
Highways and streets	7,105,769	-	-	7,105,769
Health and welfare	3,576,742	-	-	3,576,742
Culture and recreation	726,723	-	-	726,723
Debt service				
Interest and fiscal charges	239,585	129,217	-	368,802
Capital outlay	-	2,094,098	-	2,094,098
Total expenditures	14,435,571	2,223,315	-	16,658,886
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	964,442	(65,893)	1,290	899,839
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	29,600	6,189	-	35,789
Transfers in	1,196,394	2,463,032	-	3,659,426
Transfers (out)	(1,258,539)	(1,202,032)	(1,290)	(2,461,861)
Total other financing sources (uses)	(32,545)	1,267,189	(1,290)	1,233,354
NET CHANGE IN FUND BALANCES	931,897	1,201,296	-	2,133,193
FUND BALANCES, JANUARY 1, 2009	20,595,479	7,913,259	200,000	28,708,738
FUND BALANCES, DECEMBER 31, 2009	\$ 21,527,376	\$ 9,114,555	\$ 200,000	\$ 30,841,931

(See independent auditor's report.)