



**CAPITAL ASSETS  
USED IN THE OPERATION OF GOVERNMENTAL  
FUNDS**

**DEKALB COUNTY, ILLINOIS**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY FUNCTION AND ACTIVITY

December 31, 2014

	<b>Land</b>	<b>Land Improvement</b>	<b>Building</b>	<b>Building Improvement</b>	<b>Vehicles</b>	<b>Equipment</b>
<b>FUNCTION AND ACTIVITY</b>						
<b>GENERAL GOVERNMENT</b>						
Administration	\$ 39,473	\$ -	\$ 1,377,967	\$ 559,426	\$ -	\$ -
Government center	3,827,865	1,014,866	250,000	31,839	-	-
Maintenance garage	56,980	21,812	92,626	19,065	-	-
County farm	2,711	-	-	-	-	-
Legislative center	-	-	2,815,707	205,498	-	-
County Board	-	-	-	-	-	84,351
Finance	-	-	-	-	-	84,351
Information management office	-	-	-	-	17,025	579,634
County Clerk and Recorder	-	-	-	-	-	252,284
Planning and zoning	-	-	-	-	42,635	-
Treasurer	-	-	-	-	-	11,276
Facilities management	-	-	-	-	94,733	216,882
Miscellaneous County property	1,478,171	-	-	-	-	-
Other	153,000	13,770,111	-	-	-	429,273
<b>Total general government</b>	<b>5,558,200</b>	<b>14,806,789</b>	<b>4,536,300</b>	<b>815,828</b>	<b>154,393</b>	<b>1,658,051</b>
<b>PUBLIC SAFETY</b>						
Judiciary	40	16,100	13,083,245	3,761,758	-	12,808
Circuit Clerk	-	-	-	-	-	151,191
Sheriff	301,500	-	3,702,953	1,675,899	1,535,862	595,576
Miller Road Tower	6,000	-	-	-	-	-
States' attorney	-	-	-	-	-	84,351
ESDA	-	-	-	-	-	29,840
Coroner	-	-	-	-	38,186	99,582
Court services	-	-	-	-	69,242	-
<b>Total public safety</b>	<b>307,540</b>	<b>16,100</b>	<b>16,786,198</b>	<b>5,437,657</b>	<b>1,643,290</b>	<b>973,348</b>
<b>HIGHWAYS AND STREETS</b>						
Highway	684	-	2,378,238	39,247	2,342,227	1,867,337
Highway - off-site	13,993	-	112,837	-	-	-
<b>Total highways and streets</b>	<b>14,677</b>	<b>-</b>	<b>2,491,075</b>	<b>39,247</b>	<b>2,342,227</b>	<b>1,867,337</b>
<b>HEALTH AND WELFARE</b>						
Health	488,815	153,826	4,266,887	25,655	101,122	194,278
Voluntary Action Center	-	-	1,175,531	100,900	-	-
Garage	-	-	156,969	-	-	-
Storage	-	-	200,000	-	-	-
Mental health	80,000	-	883,863	217,071	-	-
Community outreach	-	-	5,282,836	319,582	-	11,630
Veteran's Assistance Commission	-	-	-	-	63,660	-
<b>Total health and welfare</b>	<b>568,815</b>	<b>153,826</b>	<b>11,966,086</b>	<b>663,208</b>	<b>164,782</b>	<b>205,908</b>
<b>TOTAL</b>	<b>\$ 6,449,232</b>	<b>\$ 14,976,715</b>	<b>\$ 35,779,659</b>	<b>\$ 6,955,940</b>	<b>\$ 4,304,692</b>	<b>\$ 4,704,644</b>

<b>Intangibles</b>	<b>Construction in Progress</b>	<b>Bridges</b>	<b>Right of Ways</b>	<b>Roads</b>	<b>Storm Sewers</b>	<b>Traffic Signals</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,976,866
-	-	-	-	-	-	-	5,124,570
-	-	-	-	-	-	-	190,483
-	-	-	-	-	-	-	2,711
-	-	-	-	-	-	-	3,021,205
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	84,351
35,970	-	-	-	-	-	-	632,629
-	-	-	-	-	-	-	252,284
-	-	-	-	-	-	-	42,635
-	-	-	-	-	-	-	11,276
-	-	-	-	-	-	-	311,615
-	-	-	-	-	-	-	1,478,171
105,000	-	-	-	-	-	-	14,457,384
140,970	-	-	-	-	-	-	27,670,531
-	-	-	-	-	-	-	16,873,951
-	-	-	-	-	-	-	151,191
-	-	-	-	-	-	-	7,811,790
-	-	-	-	-	-	-	6,000
-	-	-	-	-	-	-	84,351
-	-	-	-	-	-	-	29,840
-	-	-	-	-	-	-	137,768
38,803	-	-	-	-	-	-	108,045
38,803	-	-	-	-	-	-	25,202,936
-	3,518,612	13,776,914	1,564,446	34,638,947	1,119,194	813,269	62,059,115
-	-	-	-	-	-	-	126,830
-	3,518,612	13,776,914	1,564,446	34,638,947	1,119,194	813,269	62,185,945
-	-	-	-	-	-	-	5,230,583
-	-	-	-	-	-	-	1,276,431
-	-	-	-	-	-	-	156,969
-	-	-	-	-	-	-	200,000
-	-	-	-	-	-	-	1,180,934
-	-	-	-	-	-	-	5,614,048
-	-	-	-	-	-	-	63,660
-	-	-	-	-	-	-	13,722,625
\$ 179,773	\$ 3,518,612	\$ 13,776,914	\$ 1,564,446	\$ 34,638,947	\$ 1,119,194	\$ 813,269	\$ 128,782,037

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

For the Year Ended December 31, 2014

	<b>Balances, January 1</b>	<b>Additions and Transfers</b>	<b>Retirements and Transfers</b>	<b>Balances, December 31</b>
<b>FUNCTION AND ACTIVITY</b>				
<b>GENERAL GOVERNMENT</b>				
Administration	\$ 10,267,921	\$ 47,914	\$ -	\$ 10,315,835
County Board	84,351	-	-	84,351
Finance	84,351	-	-	84,351
IMO	596,659	35,970	-	632,629
County Clerk and Recorder	274,280	-	21,996	252,284
Planning	38,941	20,753	17,059	42,635
Treasurer	11,276	-	-	11,276
Facilities management	311,615	-	-	311,615
Miscellaneous County property	-	1,478,171	-	1,478,171
Other	14,457,384	-	-	14,457,384
Total general government	<u>26,126,778</u>	<u>1,582,808</u>	<u>39,055</u>	<u>27,670,531</u>
<b>PUBLIC SAFETY</b>				
Judiciary	16,862,643	11,308	-	16,873,951
Circuit Clerk	151,191	-	-	151,191
Sheriff	7,911,648	574,202	668,060	7,817,790
States' attorney	84,351	-	-	84,351
Civil defense	29,840	-	-	29,840
Coroner	137,768	-	-	137,768
Court services	108,045	-	-	108,045
Total public safety	<u>25,285,486</u>	<u>585,510</u>	<u>668,060</u>	<u>25,202,936</u>
<b>HIGHWAYS AND STREETS</b>				
Highway	<u>57,629,648</u>	<u>4,736,419</u>	<u>180,122</u>	<u>62,185,945</u>
<b>HEALTH AND WELFARE</b>				
Health	6,863,983	-	-	6,863,983
Mental health	1,180,934	-	-	1,180,934
Community Outreach	5,614,048	-	-	5,614,048
Veteran's Assistance Commission	59,558	30,820	26,718	63,660
Total health and welfare	<u>13,718,523</u>	<u>30,820</u>	<u>26,718</u>	<u>13,722,625</u>
<b>TOTAL</b>	<u>\$ 122,760,435</u>	<u>\$ 6,935,557</u>	<u>\$ 913,955</u>	<u>\$ 128,782,037</u>

(See independent auditor's report.)