

DEKALB COUNTY LIBRARY SYSTEM  
1000 N. GUNN ST. DEKALB, GA 30030

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## COMPONENT UNIT – DEKALB PUBLIC LIBRARY

1000 N. GUNN ST.

**CITY OF DEKALB, ILLINOIS  
COMPONENT UNIT - DEKALB PUBLIC LIBRARY**

**Statement of Net Position and  
Combining Balance Sheet - Governmental Funds  
June 30, 2014**

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**CITY OF DEKALB, ILLINOIS  
 COMPONENT UNIT - DEKALB PUBLIC LIBRARY**

**Statement of Net Position and  
 Combining Balance Sheet - Governmental Funds  
 June 30, 2014**

|  | <u>General</u>              |
|--|-----------------------------|
| <b>ASSETS</b>  |                             |
| Cash and Investments   | \$ 12,547,083               |
| Receivables - Net of Allowances                                    |                             |
| Taxes  | 1,157,535                   |
| Accrued Interest   | 95                          |
| Prepays  | 14,324                      |
| Capital Assets   |                             |
| Nondepreciable   | -                           |
| Depreciable  | -                           |
| Accumulated Depreciation   | -                           |
|  | <u>                    </u> |
| Total Assets   | <u>13,719,037</u>           |
| <b>LIABILITIES</b>   |                             |
| Accounts Payable   | 229,750                     |
| Accrued Payroll  | 23,649                      |
| Compensated Absences Payable                                       | -                           |
| Net Pension Obligation Payable                                     | -                           |
| Net Other Post-Employment Benefit Payable                          | -                           |
| General Obligations Bonds Payable                                  | -                           |
| Loans Payable  | -                           |
| Debt Certificates Payable  | -                           |
| Total Liabilities  | <u>253,399</u>              |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                               |                             |
| Property Taxes   | <u>2,294,580</u>            |
| Total Liabilities and Deferred Inflows of Resources                | <u>2,547,979</u>            |
| <b>FUND BALANCES/NET POSITION</b>                                  |                             |
| Fund Balances  |                             |
| Net Investment in Capital Assets                                   | -                           |
| Nonspendable   | 14,324                      |
| Restricted - Culture and Recreation                                | 11,156,734                  |
| Restricted - Endowments  | -                           |
| Assigned   | -                           |
| Total Fund Balances  | <u>11,171,058</u>           |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>13,719,037</u>           |

| Capital Projects | Permanent      | Totals            | Adjustments      | Statement of Net Position |
|------------------|----------------|-------------------|------------------|---------------------------|
| 5,742            | 225,657        | 12,778,482        | -                | 12,778,482                |
| -                | -              | 1,157,535         | -                | 1,157,535                 |
| 21               | 817            | 933               | -                | 933                       |
| -                | -              | 14,324            | -                | 14,324                    |
| -                | -              | -                 | 2,944,465        | 2,944,465                 |
| -                | -              | -                 | 820,335          | 820,335                   |
| -                | -              | -                 | (466,354)        | (466,354)                 |
| <b>5,763</b>     | <b>226,474</b> | <b>13,951,274</b> | <b>3,298,446</b> | <b>17,249,720</b>         |
| -                | -              | 229,750           | -                | 229,750                   |
| -                | -              | 23,649            | -                | 23,649                    |
| -                | -              | -                 | 40,393           | 40,393                    |
| -                | -              | -                 | 31,679           | 31,679                    |
| -                | -              | -                 | 25,131           | 25,131                    |
| -                | -              | -                 | 6,685,000        | 6,685,000                 |
| -                | -              | -                 | 3,000,000        | 3,000,000                 |
| -                | -              | -                 | 777,778          | 777,778                   |
| -                | -              | 253,399           | 10,559,981       | 10,813,380                |
| -                | -              | 2,294,580         | -                | 2,294,580                 |
| -                | -              | 2,547,979         | 10,559,981       | 13,107,960                |
| -                | -              | -                 | 2,520,668        | 2,520,668                 |
| -                | -              | 14,324            | (14,324)         | -                         |
| -                | -              | 11,156,734        | (9,767,879)      | 1,388,855                 |
| -                | 226,474        | 226,474           | -                | 226,474                   |
| 5,763            | -              | 5,763             | -                | 5,763                     |
| 5,763            | 226,474        | 11,403,295        | (7,261,535)      | 4,141,760                 |
| <b>5,763</b>     | <b>226,474</b> | <b>13,951,274</b> | <b>3,298,446</b> | <b>17,249,720</b>         |

**CITY OF DEKALB, ILLINOIS  
 COMPONENT UNIT - DEKALB PUBLIC LIBRARY**

**Statement of Activities and Combining Statement of  
 Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
 For the Fiscal Year Ended June 30, 2014**

|   | <u>General</u>     |
|---|--------------------|
| <b>Revenues</b>   |                    |
| <b>Taxes</b>  |                    |
| Property Taxes  | \$ 1,762,669       |
| TIF Surplus   | 75,226             |
| Replacement Taxes   | 37,034             |
| <b>Intergovernmental</b>  |                    |
| State Grants  | 55,038             |
| Federal Grants  | 15,000             |
| <b>Charges for Services</b>   | 43,855             |
| <b>Interest</b>   | 18,234             |
| <b>Miscellaneous</b>  | 259,728            |
| <b>Total Revenues</b>   | <u>2,266,784</u>   |
| <b>Expenditures</b>   |                    |
| <b>Current</b>  |                    |
| Culture and Recreation  | 3,449,180          |
| <b>Debt Service</b>   |                    |
| Principal Retirement  | 111,111            |
| Interest and Fiscal Charges   | 246,303            |
| <b>Total Expenditures</b>   | <u>3,806,594</u>   |
| <b>Excess (Deficiency) of Revenues<br/>   Over (Under) Expenditures</b> | <u>(1,539,810)</u> |
| <b>Other Financing Sources (Uses)</b>                                   |                    |
| Transfers In  | 80,231             |
| Transfers Out   | -                  |
|   | <u>80,231</u>      |
| <b>Net Change in Fund Balances/Net Position</b>                         | (1,459,579)        |
| <b>Fund Balances/Net Position - Beginning</b>                           | <u>12,630,637</u>  |
| <b>Fund Balances/Net Position - Ending</b>                              | <u>11,171,058</u>  |

| Capital Projects | Permanent | Totals      | Adjustments | Statement of Activities |
|------------------|-----------|-------------|-------------|-------------------------|
| -                | -         | 1,762,669   | -           | 1,762,669               |
| -                | -         | 75,226      | -           | 75,226                  |
| -                | -         | 37,034      | -           | 37,034                  |
| -                | -         | 55,038      | -           | 55,038                  |
| -                | -         | 15,000      | -           | 15,000                  |
| -                | -         | 43,855      | -           | 43,855                  |
| (543)            | (1,409)   | 16,282      | -           | 16,282                  |
| -                | -         | 259,728     | -           | 259,728                 |
| (543)            | (1,409)   | 2,264,832   | -           | 2,264,832               |
| -                | -         | 3,449,180   | (1,299,110) | 2,150,070               |
| -                | -         | 111,111     | (111,111)   | -                       |
| -                | -         | 246,303     | -           | 246,303                 |
| -                | -         | 3,806,594   | (1,410,221) | 2,396,373               |
| (543)            | (1,409)   | (1,541,762) | 1,410,221   | (131,541)               |
| -                | -         | 80,231      | -           | 80,231                  |
| (80,000)         | (231)     | (80,231)    | -           | (80,231)                |
| (80,000)         | (231)     | -           | -           | -                       |
| (80,543)         | (1,640)   | (1,541,762) | 1,410,221   | (131,541)               |
| 86,306           | 228,114   | 12,945,057  | (8,671,756) | 4,273,301               |
| 5,763            | 226,474   | 11,403,295  | (7,261,535) | 4,141,760               |