



REQUIRED SUPPLEMENTARY INFORMATION

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 18,231,000	\$ 18,231,000	\$ 16,011,166
Licenses and permits	104,300	104,300	174,137
Intergovernmental	1,136,200	1,136,200	1,218,060
Charges for services	4,462,700	4,462,700	4,361,265
Fines and forfeits	994,000	994,000	785,060
Investment income	375,000	375,000	151,500
Miscellaneous	138,100	138,100	157,881
Total revenues	25,441,300	25,441,300	22,859,069
EXPENDITURES			
General government	6,986,500	7,040,500	6,321,495
Public safety	16,657,200	16,841,200	16,209,717
Total expenditures	23,643,700	23,881,700	22,531,212
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,797,600	1,559,600	327,857
OTHER FINANCING SOURCES (USES)			
Transfers in			
Working cash	-	-	1,290
Health	80,000	80,000	5,500
Mental health	59,000	59,000	38,068
Probation	9,000	9,000	9,000
Veteran's assistance	25,000	25,000	-
Transfers (out)			
Community outreach building	-	(150,000)	(150,000)
PBC maintenance	-	-	(50,000)
Health	(575,000)	(575,000)	(575,000)
History room	(14,000)	(14,000)	(14,000)
Asset replacement	(1,655,000)	(1,525,000)	(697,400)
Special projects	(350,000)	(350,000)	(350,000)
Total other financing sources (uses)	(2,421,000)	(2,441,000)	(1,782,542)
NET CHANGE IN FUND BALANCE	\$ (623,400)	\$ (881,400)	(1,454,685)
FUND BALANCE, JANUARY 1, 2009			11,486,261
FUND BALANCE, DECEMBER 31, 2009			\$ 10,031,576

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HEALTH FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 495,000	\$ 495,000	\$ 487,253
Licenses and permits	380,700	380,700	378,856
Intergovernmental	3,935,000	3,935,000	3,915,444
Charges for services	731,700	731,700	685,436
Investment income	50,000	50,000	20,541
Miscellaneous	25,300	25,300	102,301
Total revenues	<u>5,617,700</u>	<u>5,617,700</u>	<u>5,589,831</u>
EXPENDITURES			
Health and welfare			
Salaries and benefits	4,572,700	4,572,700	4,442,724
Capital improvements	81,000	72,000	71,742
Commodities and services	1,206,300	1,116,300	1,139,627
Supplies and materials	376,500	376,500	311,020
Total expenditures	<u>6,236,500</u>	<u>6,137,500</u>	<u>5,965,113</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(618,800)</u>	<u>(519,800)</u>	<u>(375,282)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in			
General Fund	575,000	575,000	575,000
Solid Waste Program Fund	10,500	10,500	10,500
Senior Services Fund	29,000	29,000	33,977
Transfers (out)			
General Fund	-	(90,000)	(5,500)
Asset Replacement Fund	-	(16,000)	(29,000)
Total other financing sources (uses)	<u>614,500</u>	<u>508,500</u>	<u>584,977</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,300)</u>	<u>\$ (11,300)</u>	209,695
FUND BALANCE, JANUARY 1, 2009			<u>2,029,649</u>
FUND BALANCE, DECEMBER 31, 2009			<u>\$ 2,239,344</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS
 SCHEDULE OF FUNDING PROGRESS
 ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2009

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)	(5) Covered Payroll	UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)
2004	\$ 29,112,550	\$ 30,843,353	94.39%	\$ 1,730,803	\$ 13,783,687	12.56%
2005	31,472,984	32,311,599	97.40%	838,615	13,822,380	6.07%
2006	34,890,607	35,453,971	98.41%	563,364	14,562,508	3.87%
2007	39,156,616	39,963,101	97.98%	806,485	16,375,686	4.92%
2008	34,992,577	43,180,157	81.04%	8,187,580	17,268,922	47.41%
2009	36,437,402	45,861,620	79.45%	9,424,218	18,073,079	52.15%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2009

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2004	\$ 686,020	\$ 908,523	75.51%	\$ 222,503	\$ 208,269	106.83%
2005	769,050	913,689	84.17%	144,639	194,931	74.20%
2006	866,576	1,028,606	84.25%	162,030	205,712	78.77%
2007	990,649	1,177,398	84.14%	186,749	225,925	82.66%
2008	988,473	1,355,448	72.93%	366,975	252,510	145.33%
2009	1,055,551	1,411,149	74.80%	355,598	269,221	132.08%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2009

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2004	\$ 13,108,651	\$ 15,789,664	83.02%	\$ 2,681,013	\$ 4,479,013	59.86%
2005	13,889,896	17,879,123	77.69%	3,989,227	4,582,847	87.05%
2006	15,376,363	20,194,588	76.14%	4,818,225	4,900,561	98.32%
2007	15,740,020	21,272,464	73.99%	5,532,444	5,590,938	98.95%
2008	13,892,834	23,830,777	58.30%	9,937,943	6,081,244	163.42%
2009	15,130,033	25,421,838	59.52%	10,291,805	6,459,286	159.33%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2009

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ -	\$ 299,673	0.00%	\$ 299,673	\$ 25,112,777	1.19%
2009	-	299,673	0.00%	299,673	25,112,777	1.19%

GASB Statement No. 45 was implemented for the fiscal year ended December 31, 2008.
Information for prior years is not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2009

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2004	\$ 130,945	\$ 130,945	100.00%
2005	1,165,227	1,165,227	100.00%
2006	1,368,876	1,368,876	100.00%
2007	1,439,423	1,439,423	100.00%
2008	1,483,400	1,483,400	100.00%
2009	1,563,321	1,563,321	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND - FOREST PRESERVE DISTRICT

December 31, 2009

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2004	\$ 24,951	\$ 24,951	100.00%
2005	24,386	24,386	100.00%
2006	30,301	30,301	100.00%
2007	28,286	28,286	100.00%
2008	32,675	32,675	100.00%
2009	35,753	35,753	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2009

<u>Actuarial Valuation Date December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2004	\$ 651,248	\$ 651,248	100.00%
2005	757,086	757,086	100.00%
2006	827,705	827,705	100.00%
2007	975,060	975,060	100.00%
2008	1,083,070	1,083,070	100.00%
2009	1,173,652	1,173,652	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2009

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
2008	\$ 20,995	\$ 25,206	83.29%
2009	20,995	25,478	82.40%

GASB Statement No. 45 was implemented for the fiscal year ended December 31, 2008.
Information for prior years is not available.

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2009

1. BUDGETS

All departments of the County submit requests for appropriation to the County's deputy county administrator so that a budget may be prepared. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. All funds are budgeted on a basis consistent with generally accepted accounting principles, except for the Capital Improvement Reserve Fund which is not budgeted.

The proposed budget is presented to the County Board for review. The County Board holds public hearings and may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to December 1, the budget is legally enacted through passage of an ordinance.

Any changes in the budget must be within the expenditure classifications of salaries and benefits, capital improvements, commodities and services and supplies or the budgeted expenditure classifications must be changed by an affirmative vote of a majority of the County Board. Expenditures may not legally exceed budgeted appropriations at the object level. During the year, it was deemed necessary for the Board to approve several supplementary appropriations.

2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

<u>Fund</u>	<u>Excess</u>
Public Building Administration	\$ 5,146