



**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, 2010

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 17,026,000	\$ 17,026,000	\$ 16,724,557
Licenses and permits	105,000	105,000	113,166
Intergovernmental	1,160,000	1,160,000	1,136,896
Charges for services	4,607,800	4,607,800	4,345,487
Fines and forfeits	914,000	914,000	740,414
Investment income	225,000	225,000	56,190
Miscellaneous	196,200	196,200	161,963
<b>Total revenues</b>	<b>24,234,000</b>	<b>24,234,000</b>	<b>23,278,673</b>
<b>EXPENDITURES</b>			
General government	6,980,100	7,022,100	6,266,801
Public safety	17,457,300	17,799,800	16,718,379
<b>Total expenditures</b>	<b>24,437,400</b>	<b>24,821,900</b>	<b>22,985,180</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(203,400)</b>	<b>(587,900)</b>	<b>293,493</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Working cash	-	-	200,284
Health	5,000	5,000	5,500
Mental health	41,000	41,000	36,614
Probation	9,000	9,000	9,000
Building	1,650,000	1,650,000	1,668,387
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(595,000)	(595,000)	(595,000)
History room	(14,000)	(14,000)	(14,000)
Asset replacement	(668,000)	(698,000)	(720,500)
Special projects	(100,000)	(100,000)	(100,000)
<b>Total other financing sources (uses)</b>	<b>278,000</b>	<b>248,000</b>	<b>440,285</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 74,600</b>	<b>\$ (339,900)</b>	<b>733,778</b>
<b>FUND BALANCE, JANUARY 1, 2010</b>			<b>10,031,576</b>
<b>FUND BALANCE, DECEMBER 31, 2010</b>			<b>\$ 10,765,354</b>

(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, 2010

	Original Budget	Final Budget	Actual
<b>REVENUES</b>			
Taxes	\$ 495,000	\$ 495,000	\$ 492,863
Licenses and permits	395,600	395,600	395,782
Intergovernmental	4,045,700	4,045,700	3,671,784
Charges for services	671,500	671,500	589,846
Investment income	20,000	20,000	8,615
Miscellaneous	20,100	20,100	7,454
<b>Total revenues</b>	<b>5,647,900</b>	<b>5,647,900</b>	<b>5,166,344</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	4,809,900	4,809,900	4,447,675
Capital improvements	24,000	24,000	4,783
Commodities and services	1,214,400	1,214,400	1,065,278
Supplies and materials	340,000	340,000	267,317
<b>Total expenditures</b>	<b>6,388,300</b>	<b>6,388,300</b>	<b>5,785,053</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(740,400)</b>	<b>(740,400)</b>	<b>(618,709)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General Fund	595,000	595,000	595,000
Solid Waste Program Fund	12,000	12,000	12,000
Senior Services Fund	32,000	32,000	31,276
Transfers (out)			
General Fund	(5,000)	(5,000)	(5,500)
Asset Replacement Fund	(44,000)	(44,000)	(44,000)
<b>Total other financing sources (uses)</b>	<b>590,000</b>	<b>590,000</b>	<b>588,776</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (150,400)</b>	<b>\$ (150,400)</b>	<b>(29,933)</b>
<b>FUND BALANCE, JANUARY 1, 2010</b>			<b>2,239,344</b>
<b>FUND BALANCE, DECEMBER 31, 2010</b>			<b>\$ 2,209,411</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND - COUNTY

December 31, 2010

Actuarial Valuation Date December 31,	(1) Actuarial Value of Assets	(2) Actuarial 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)
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%
2010	37,116,232	47,665,886	77.87%	10,549,654	18,185,340	58.01%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2010

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)
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%
2010	1,159,330	1,421,976	81.53%	262,646	264,264	99.39%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2010

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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)
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%
2010	12,822,308	23,504,042	54.55%	10,681,734	6,581,041	162.31%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2010

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)
2008	\$ -	\$ 299,673	0.00%	\$ 299,673	\$ 25,112,777	1.19%
2009	-	299,673	0.00%	299,673	25,112,777	1.19%
2010	-	647,123	0.00%	647,123	26,435,345	2.45%

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, 2010

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	2,011,244	2,011,299	99.99%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

December 31, 2010

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	38,609	42,282	91.31%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2010

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Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2010	1,407,252	1,418,872	99.18%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2010

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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%
2010	20,995	25,741	81.56%

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, 2010

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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 Circuit Clerk Operations and Administration Capital Improvement Reserve Funds which are 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>
Forest Preserve District	\$ 103,267
Opportunity	91,325
Broadband Grant	54,900