

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
REVENUES			
Taxes	\$ 17,368,000	\$ 17,368,000	\$ 18,389,873
Licenses and permits	112,500	112,500	116,249
Intergovernmental	989,000	989,000	1,110,650
Charges for services	4,457,300	4,457,300	4,389,940
Fines and forfeits	819,000	819,000	769,880
Investment income	107,000	107,000	34,472
Miscellaneous	199,200	199,200	169,776
Total revenues	24,052,000	24,052,000	24,980,840
EXPENDITURES			
General government	6,664,800	6,694,300	6,058,443
Public safety	17,224,300	17,478,900	17,015,806
Health and welfare	177,000	191,000	157,867
Total expenditures	24,066,100	24,364,200	23,232,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(14,100)	(312,200)	1,748,724
OTHER FINANCING SOURCES (USES)			
Transfers in			
Micrographics	10,000	10,000	10,000
Court automation	2,500	2,500	2,500
Health	5,000	5,000	5,000
Mental health	40,000	40,000	34,692
Probation	9,000	9,000	9,000
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(375,000)	(375,000)	(375,000)
History room	(11,000)	(11,000)	(11,000)
Asset replacement	(602,400)	(602,400)	(610,300)
Total other financing sources (uses)	(971,900)	(971,900)	(985,108)
NET CHANGE IN FUND BALANCE	\$ (986,000)	\$ (1,284,100)	763,616
FUND BALANCE, JANUARY 1, 2011			10,765,354
FUND BALANCE, DECEMBER 31, 2011			\$ 11,528,970

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2011

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)
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%
2011	35,638,737	47,490,739	75.04%	11,852,002	17,900,743	66.21%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2011

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)
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%
2011	13,939,552	24,813,665	56.18%	10,874,113	6,592,262	164.95%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2011

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	N/A	N/A	N/A	N/A	N/A	N/A
2010	-	638,968	0.00%	638,968	26,137,315	2.44%
2011	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

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

December 31, 2011

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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	100.00%
2011	2,011,612	2,011,556	100.00%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2011

Actuarial Valuation Date <u>December 31,</u>	<u>Employer Contributions</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage Contributed</u>
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%
2011	1,410,854	1,398,985	100.85%

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF EMPLOYER CONTRIBUTIONS
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2011

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%
2011	20,995	56,692	37.03%

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

DEKALB COUNTY, ILLINOIS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2011

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.

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:

Fund	Excess
Retirement	\$ 23,254
Nursing Home	296,464