



**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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes	\$ 17,523,000	\$ 17,523,000	\$ 16,891,997
Licenses and permits	116,300	116,300	115,279
Intergovernmental	3,290,400	3,290,400	3,564,098
Charges for services	4,569,900	4,569,900	4,584,515
Fines and forfeits	851,500	851,500	687,704
Investment income	37,000	37,000	22,070
Miscellaneous	134,600	134,600	153,584
	<hr/>	<hr/>	<hr/>
Total revenues	26,522,700	26,522,700	26,019,247
<b>EXPENDITURES</b>			
General government	7,071,000	7,196,000	6,881,664
Public safety	19,307,300	19,505,300	18,989,859
Health and welfare	181,000	181,000	168,553
	<hr/>	<hr/>	<hr/>
Total expenditures	26,559,300	26,882,300	26,040,076
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<hr/>	<hr/>	<hr/>
	(36,600)	(359,600)	(20,829)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Data Fiber Optic Network	10,000	10,000	10,000
Micrographics	10,000	10,000	10,000
Court automation	5,000	5,000	5,000
Health	5,000	5,000	5,000
GIS Development	15,000	15,000	15,000
Mental health	40,000	40,000	35,000
Opportunity	10,000	10,000	10,000
Probation	5,000	5,000	5,000
Medical insurance	153,000	153,000	-
Transfers (out)			
PBC maintenance	(50,000)	(50,000)	(50,000)
Health	(384,000)	(384,000)	(384,000)
History room	(12,000)	(12,000)	(12,000)
Court security	-	(77,500)	(77,500)
Asset replacement	(622,900)	(622,900)	(572,700)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(815,900)	(893,400)	(1,001,200)
<b>NET CHANGE IN FUND BALANCE</b>			
	<hr/>	<hr/>	<hr/>
	\$ (852,500)	\$ (1,253,000)	(1,022,029)
<b>FUND BALANCE, JANUARY 1, 2013</b>			
			11,103,939
Prior period adjustment			
			<hr/>
			342,391
<b>FUND BALANCE, JANUARY 1, 2013, RESTATED</b>			
			<hr/>
			11,446,330
<b>FUND BALANCE, DECEMBER 31, 2013</b>			
			<hr/>
			\$ 10,424,301

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

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

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,295,000	\$ 2,295,000	\$ 2,276,106
Charges for services			
Building rental	-	-	1
Investment income	15,000	15,000	7,048
Total revenues	<u>2,310,000</u>	<u>2,310,000</u>	<u>2,283,155</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	145,900	133,900	107,322
Capital improvements	59,000	19,000	16,113
Commodities and services	2,061,100	2,113,100	2,094,666
Supplies and materials	3,000	3,000	2,936
Total expenditures	<u>2,269,000</u>	<u>2,269,000</u>	<u>2,221,037</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>41,000</u>	<u>41,000</u>	<u>62,118</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(40,000)	(40,000)	(35,000)
Drug court	-	-	(18,297)
Asset replacement	(1,000)	(1,000)	(1,000)
Total other financing sources (uses)	<u>(41,000)</u>	<u>(41,000)</u>	<u>(54,297)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>7,821</u>
FUND BALANCE, JANUARY 1, 2013			<u>2,710,274</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 2,718,095</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded (Overfunded) AAL (UAAL) (OAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL (OAAL) as a Percentage of Covered Payroll (4) / (5)</b>
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%
2012	38,011,625	49,004,746	77.57%	10,993,121	17,628,258	62.36%
2013	39,992,870	48,795,452	81.96%	8,802,582	17,470,078	50.39%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
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%
2012	15,581,439	26,585,811	58.61%	11,004,372	6,911,285	159.22%
2013	18,526,532	28,985,382	63.92%	10,458,850	7,335,266	142.58%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

December 31, 2013

<b>Actuarial Valuation Date December 31,</b>	<b>(1) Actuarial Value of Assets</b>	<b>(2) Actuarial Accrued Liability (AAL) Entry-Age</b>	<b>(3) Funded Ratio (1) / (2)</b>	<b>(4) Unfunded AAL (UAAL) (2) - (1)</b>	<b>(5) Covered Payroll</b>	<b>UAAL as a Percentage of Covered Payroll (4) / (5)</b>
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
2012	-	700,282	0.00%	700,282	25,959,404	2.70%
2013	N/A	N/A	N/A	N/A	N/A	N/A

N/A - Information not available.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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	2,011,557	100.00%
2012	2,039,589	2,039,589	100.00%
2013	2,108,638	2,108,638	100.00%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
SHERIFF'S LAW ENFORCEMENT PERSONNEL PLAN**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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%
2012	1,505,278	1,505,278	100.00%
2013	1,632,830	1,632,830	100.00%

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

December 31, 2013

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<b>Actuarial Valuation Date <u>December 31,</u></b>	<b><u>Employer Contributions</u></b>	<b><u>Annual Required Contribution (ARC)</u></b>	<b><u>Percentage Contributed</u></b>
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%
2012	86,647	56,276	153.97%
2013	48,384	68,488	70.65%

(See independent auditor's report.)

# DEKALB COUNTY, ILLINOIS

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2013

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### 1. BUDGETS

All departments of the County submit requests for appropriation to the County's Finance Director 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 31, 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 County Board to approve several supplementary appropriations.

### 2. INDIVIDUAL FUND DISCLOSURES

The following funds had expenditures in excess of budget:

Fund	Excess
Public Building Administration	\$ 1,844
Circuit Clerk Operations and Administration	877
Community Services	11,056