



## INTERNAL SERVICE FUNDS

- **Medical Insurance Fund-** to account for the payments to the insurance administrator for employee health claims. Financing is provided by the charges to the various departments.
- **Tort and Liability Insurance Fund -** to account for revenues and expenses associated with providing for the County's insurance program, specifically worker's compensation, unemployment, property, and liability. Financing is provided by an annual property tax levy and contributions from the DeKalb County Forest Preserve and the DeKalb County Rehab and Nursing Facility.

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF NET ASSETS  
INTERNAL SERVICE FUNDS

December 31, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
<b>ASSETS</b>			
Cash and investments	\$ 901,140	\$ 4,498,431	\$ 5,399,571
Receivables			
Property taxes	-	920,000	920,000
Accounts	3,277	24,013	27,290
Accrued interest	-	3,815	3,815
Prepaid expenses	412,808	-	412,808
<b>Total assets</b>	<b>1,317,225</b>	<b>5,446,259</b>	<b>6,763,484</b>
<b>LIABILITIES</b>			
Accounts payable	-	35,971	35,971
Claims payable	-	481,390	481,390
Flexible benefits payable	15,053	-	15,053
Deferred property taxes	-	920,000	920,000
Deferred revenue	322,198	-	322,198
<b>Total liabilities</b>	<b>337,251</b>	<b>1,437,361</b>	<b>1,774,612</b>
<b>NET ASSETS</b>			
Unrestricted	979,974	4,008,898	4,988,872
<b>TOTAL NET ASSETS</b>	<b>\$ 979,974</b>	<b>\$ 4,008,898</b>	<b>\$ 4,988,872</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
<b>OPERATING REVENUES</b>			
Charges for services	\$ 4,965,427	\$ 171,733	\$ 5,137,160
<b>OPERATING EXPENSES</b>			
Operations			
Commodities and services	4,594,214	296,019	4,890,233
Total operating expenses	4,594,214	296,019	4,890,233
<b>OPERATING INCOME (LOSS)</b>	<b>371,213</b>	<b>(124,286)</b>	<b>246,927</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	-	850,461	850,461
Investment income	8,367	57,612	65,979
Total nonoperating revenues (expenses)	8,367	908,073	916,440
<b>CHANGE IN NET ASSETS</b>	<b>379,580</b>	<b>783,787</b>	<b>1,163,367</b>
<b>NET ASSETS, JANUARY 1, 2009</b>	<b>600,394</b>	<b>3,225,111</b>	<b>3,825,505</b>
<b>NET ASSETS, DECEMBER 31, 2009</b>	<b>\$ 979,974</b>	<b>\$ 4,008,898</b>	<b>\$ 4,988,872</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2009

	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 4,983,845	\$ 179,968	\$ 5,163,813
Payments to suppliers	(5,013,887)	(388,627)	(5,402,514)
Net cash from operating activities	(30,042)	(208,659)	(238,701)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Receipt of general property taxes	-	850,461	850,461
Net cash from noncapital financing activities	-	850,461	850,461
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	8,367	71,638	80,005
Net cash from investing activities	8,367	71,638	80,005
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(21,675)	713,440	691,765
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2009</b>	922,815	3,784,991	4,707,806
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2009</b>	\$ 901,140	\$ 4,498,431	\$ 5,399,571
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 371,213	\$ (124,286)	\$ 246,927
Effects of changes in operating assets and liabilities			
Accounts receivable	(624)	8,235	7,611
Prepaid expenses	(412,808)	-	(412,808)
Accounts payable	(10,780)	16,089	5,309
Claims payable	3,915	(108,697)	(104,782)
Deferred revenue	19,042	-	19,042
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ (30,042)	\$ (208,659)	\$ (238,701)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
MEDICAL INSURANCE FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employers	\$ 1,175,000	\$ 1,175,000	\$ 1,073,305
Contributions - employees	3,475,000	3,475,000	3,771,452
Contributions - nonemployees	145,000	145,000	120,670
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Total operating revenues	4,795,000	4,795,000	4,965,427
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<b>OPERATING EXPENSES</b>			
Commodities and services	4,819,000	4,819,000	4,594,214
Supplies and materials	1,000	1,000	-
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Total operating expenses	4,820,000	4,820,000	4,594,214
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<b>OPERATING INCOME (LOSS)</b>	(25,000)	(25,000)	371,213
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<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	25,000	25,000	8,367
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Total nonoperating revenues (expenses)	25,000	25,000	8,367
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<b>CHANGE IN NET ASSETS</b>	\$ -	\$ -	379,580
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<b>NET ASSETS, JANUARY 1, 2009</b>			600,394
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<b>NET ASSETS, DECEMBER 31, 2009</b>			\$ 979,974
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(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
 MEDICAL INSURANCE FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	12,000	12,000	12,000
Insurance premiums	4,695,000	4,695,000	4,545,288
Employee assistance program	10,000	10,000	10,500
Wellness program	100,000	100,000	26,426
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>4,819,000</u>	<u>4,819,000</u>	<u>4,594,214</u>
<b>SUPPLIES AND MATERIALS</b>			
Supplies	1,000	1,000	-
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
<b>TOTAL OPERATING EXPENSES</b>	<u><u>\$ 4,820,000</u></u>	<u><u>\$ 4,820,000</u></u>	<u><u>\$ 4,594,214</u></u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL  
TORT AND LIABILITY INSURANCE FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 31,104
Settlement reimbursement	-	-	21,206
Miscellaneous	52,000	52,000	119,423
Total operating revenues	87,000	87,000	171,733
<b>OPERATING EXPENSES</b>			
Commodities and services	789,000	789,000	296,019
Supplies and materials	1,000	1,000	-
Total operating expenses	790,000	790,000	296,019
<b>OPERATING INCOME (LOSS)</b>	<b>(703,000)</b>	<b>(703,000)</b>	<b>(124,286)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	850,000	850,000	850,461
Investment income	125,000	125,000	57,612
Total nonoperating revenues (expenses)	975,000	975,000	908,073
<b>CHANGE IN NET ASSETS</b>	<b>\$ 272,000</b>	<b>\$ 272,000</b>	<b>783,787</b>
<b>NET ASSETS, JANUARY 1, 2009</b>			<b>3,225,111</b>
<b>NET ASSETS, DECEMBER 31, 2009</b>			<b>\$ 4,008,898</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
TORT AND LIABILITY INSURANCE FUND

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual
<b>COMMODITIES AND SERVICES</b>			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	350
Professional services	100,000	100,000	9,903
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	89,182
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	2,474
Judgment and claims	125,000	125,000	104,631
Claims administration	25,000	25,000	22,614
Workers' compensation claims	200,000	200,000	(52,785)
Unemployment claims	25,000	25,000	70,864
Workers' compensation salary reimbursements	75,000	75,000	9,147
Workers' compensation settlements	100,000	100,000	39,639
Court costs	2,000	2,000	-
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	789,000	789,000	296,019
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 790,000</b>	<b>\$ 790,000</b>	<b>\$ 296,019</b>

(See independent auditor's report.)