



## 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, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
<b>ASSETS</b>			
Cash and investments	\$ 1,353,106	\$ 4,435,557	\$ 5,788,663
Receivables			
Property taxes	-	950,000	950,000
Accounts	4,609	9,356	13,965
Accrued interest	-	2,997	2,997
<b>Total assets</b>	<b>1,357,715</b>	<b>5,397,910</b>	<b>6,755,625</b>
<b>LIABILITIES</b>			
Accounts payable	24,406	52,987	77,393
Claims payable	-	406,554	406,554
Flexible benefits payable	9,090	-	9,090
Deferred property taxes	-	950,000	950,000
Deferred revenue	348,901	-	348,901
<b>Total liabilities</b>	<b>382,397</b>	<b>1,409,541</b>	<b>1,791,938</b>
<b>NET ASSETS</b>			
Unrestricted	975,318	3,988,369	4,963,687
<b>TOTAL NET ASSETS</b>	<b>\$ 975,318</b>	<b>\$ 3,988,369</b>	<b>\$ 4,963,687</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, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
<b>OPERATING REVENUES</b>			
Charges for services	\$ 4,803,331	\$ 104,205	\$ 4,907,536
<b>OPERATING EXPENSES</b>			
Operations			
Commodities and services	4,812,704	1,074,865	5,887,569
Total operating expenses	4,812,704	1,074,865	5,887,569
<b>OPERATING INCOME (LOSS)</b>	<b>(9,373)</b>	<b>(970,660)</b>	<b>(980,033)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	-	915,899	915,899
Investment income	4,717	34,232	38,949
Total nonoperating revenues (expenses)	4,717	950,131	954,848
<b>CHANGE IN NET ASSETS</b>	<b>(4,656)</b>	<b>(20,529)</b>	<b>(25,185)</b>
<b>NET ASSETS, JANUARY 1, 2010</b>	<b>979,974</b>	<b>4,008,898</b>	<b>4,988,872</b>
<b>NET ASSETS, DECEMBER 31, 2010</b>	<b>\$ 975,318</b>	<b>\$ 3,988,369</b>	<b>\$ 4,963,687</b>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2010

	Medical Insurance	Tort and Liability Insurance	Totals
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from interfund service transactions	\$ 4,828,702	\$ 118,862	\$ 4,947,564
Payments to suppliers	(4,381,453)	(1,132,685)	(5,514,138)
Net cash from operating activities	447,249	(1,013,823)	(566,574)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Receipt of general property taxes	-	915,899	915,899
Net cash from noncapital financing activities	-	915,899	915,899
<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	4,717	35,050	39,767
Net cash from investing activities	4,717	35,050	39,767
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	451,966	(62,874)	389,092
<b>CASH AND CASH EQUIVALENTS, JANUARY 1, 2010</b>	901,140	4,498,431	5,399,571
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31, 2010</b>	\$ 1,353,106	\$ 4,435,557	\$ 5,788,663
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (9,373)	\$ (970,660)	\$ (980,033)
Effects of changes in operating assets and liabilities			
Accounts receivable	(1,332)	14,657	13,325
Prepaid expenses	412,808	-	412,808
Accounts payable	18,443	17,016	35,459
Claims payable	-	(74,836)	(74,836)
Deferred revenue	26,703	-	26,703
<b>NET CASH FROM OPERATING ACTIVITIES</b>	\$ 447,249	\$ (1,013,823)	\$ (566,574)

(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, 2010

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Contributions - employers	\$ 975,000	\$ 975,000	\$ 1,120,905
Contributions - employees	4,010,000	4,010,000	3,564,497
Contributions - nonemployees	100,000	100,000	117,929
Total operating revenues	5,085,000	5,085,000	4,803,331
<b>OPERATING EXPENSES</b>			
Commodities and services	5,099,000	5,099,000	4,812,704
Supplies and materials	1,000	1,000	-
Total operating expenses	5,100,000	5,100,000	4,812,704
OPERATING INCOME (LOSS)	(15,000)	(15,000)	(9,373)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Investment income	15,000	15,000	4,717
Total nonoperating revenues (expenses)	15,000	15,000	4,717
CHANGE IN NET ASSETS	\$ -	\$ -	(4,656)
NET ASSETS, JANUARY 1, 2010			979,974
NET ASSETS, DECEMBER 31, 2010			\$ 975,318

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL  
 MEDICAL INSURANCE FUND

For the Year Ended December 31, 2010

	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	5,025,000	5,025,000	4,766,161
Employee assistance program	12,000	12,000	10,500
Wellness program	48,000	48,000	24,043
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>5,099,000</u>	<u>5,099,000</u>	<u>4,812,704</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>\$ 5,100,000</u></u>	<u><u>\$ 5,100,000</u></u>	<u><u>\$ 4,812,704</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, 2010

	Original Budget	Final Budget	Actual
<b>OPERATING REVENUES</b>			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 33,532
Settlement reimbursement	-	-	5,689
Miscellaneous	53,000	53,000	64,984
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Total operating revenues	88,000	88,000	104,205
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<b>OPERATING EXPENSES</b>			
Commodities and services	799,000	1,089,000	1,071,615
Supplies and materials	1,000	1,000	-
Capital improvements	-	4,000	3,250
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Total operating expenses	800,000	1,094,000	1,074,865
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<b>OPERATING INCOME (LOSS)</b>	<b>(712,000)</b>	<b>(1,006,000)</b>	<b>(970,660)</b>
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<b>NONOPERATING REVENUES (EXPENSES)</b>			
Property taxes	920,000	920,000	915,899
Investment income	100,000	100,000	34,232
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Total nonoperating revenues (expenses)	1,020,000	1,020,000	950,131
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<b>CHANGE IN NET ASSETS</b>	<b>\$ 308,000</b>	<b>\$ 14,000</b>	<b>(20,529)</b>
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<b>NET ASSETS, JANUARY 1, 2010</b>			<b>4,008,898</b>
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<b>NET ASSETS, DECEMBER 31, 2010</b>			<b>\$ 3,988,369</b>
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(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, 2010

	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	39,937
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	93,175
Commercial services	2,000	2,000	-
Risk abatement	15,000	15,000	887
Judgment and claims	125,000	267,000	266,410
Claims administration	25,000	25,000	23,349
Workers' compensation claims	250,000	398,000	232,474
Unemployment claims	25,000	25,000	73,454
Workers' compensation salary reimbursements	60,000	60,000	119,469
Workers' compensation settlements	75,000	75,000	222,110
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	799,000	1,089,000	1,071,615
<b>SUPPLIES AND MATERIALS</b>			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
<b>CAPITAL IMPROVEMENTS</b>			
Soil remediation	-	4,000	3,250
Total capital improvements	-	4,000	3,250
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 800,000</b>	<b>\$ 1,094,000</b>	<b>\$ 1,074,865</b>

(See independent auditor's report.)