



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, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
ASSETS			
Cash and investments	\$ 1,403,935	\$ 4,788,176	\$ 6,192,111
Receivables			
Property taxes	-	1,050,000	1,050,000
Accounts	7,150	8,646	15,796
Accrued interest	-	472	472
Prepaid items	14,374	-	14,374
	<u>1,425,459</u>	<u>5,847,294</u>	<u>7,272,753</u>
LIABILITIES			
Accounts payable	9,975	29,052	39,027
Claims payable	-	140,900	140,900
Flexible benefits payable	20,632	-	20,632
Deferred property taxes	-	1,050,000	1,050,000
Deferred revenue	348,955	-	348,955
	<u>379,562</u>	<u>1,219,952</u>	<u>1,599,514</u>
NET ASSETS			
Unrestricted	<u>1,045,897</u>	<u>4,627,342</u>	<u>5,673,239</u>
TOTAL NET ASSETS	<u>\$ 1,045,897</u>	<u>\$ 4,627,342</u>	<u>\$ 5,673,239</u>

(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, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
OPERATING REVENUES			
Charges for services	\$ 5,008,643	\$ 136,341	\$ 5,144,984
OPERATING EXPENSES			
Operations			
Commodities and services	4,941,524	460,927	5,402,451
Total operating expenses	4,941,524	460,927	5,402,451
OPERATING INCOME (LOSS)	67,119	(324,586)	(257,467)
NONOPERATING REVENUES (EXPENSES)			
Property taxes	-	943,947	943,947
Investment income	3,460	19,612	23,072
Total nonoperating revenues (expenses)	3,460	963,559	967,019
CHANGE IN NET ASSETS	70,579	638,973	709,552
NET ASSETS, JANUARY 1, 2011	975,318	3,988,369	4,963,687
NET ASSETS, DECEMBER 31, 2011	\$ 1,045,897	\$ 4,627,342	\$ 5,673,239

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2011

	Medical Insurance	Tort and Liability Insurance	Totals
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 5,006,102	\$ 137,051	\$ 5,143,153
Payments to suppliers	(4,958,733)	(750,516)	(5,709,249)
Net cash from operating activities	47,369	(613,465)	(566,096)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipt of general property taxes	-	943,947	943,947
Net cash from noncapital financing activities	-	943,947	943,947
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	3,460	22,137	25,597
Net cash from investing activities	3,460	22,137	25,597
NET INCREASE IN CASH AND CASH EQUIVALENTS	50,829	352,619	403,448
CASH AND CASH EQUIVALENTS, JANUARY 1, 2011	1,353,106	4,435,557	5,788,663
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2011	\$ 1,403,935	\$ 4,788,176	\$ 6,192,111
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 67,119	\$ (324,586)	\$ (257,467)
Effects of changes in operating assets and liabilities			
Accounts receivable	(2,541)	710	(1,831)
Prepaid expenses	(14,374)	-	(14,374)
Accounts payable	(2,889)	(23,935)	(26,824)
Claims payable	-	(265,654)	(265,654)
Deferred revenue	54	-	54
NET CASH FROM OPERATING ACTIVITIES	\$ 47,369	\$ (613,465)	\$ (566,096)

(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, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,000,000	\$ 1,000,000	\$ 1,157,445
Contributions - employers	3,930,000	3,930,000	3,690,273
Contributions - nonemployees	110,000	110,000	160,925
Total operating revenues	5,040,000	5,040,000	5,008,643
OPERATING EXPENSES			
Commodities and services	5,049,000	5,049,000	4,941,524
Supplies and materials	1,000	1,000	-
Total operating expenses	5,050,000	5,050,000	4,941,524
OPERATING INCOME (LOSS)	(10,000)	(10,000)	67,119
NONOPERATING REVENUES (EXPENSES)			
Investment income	10,000	10,000	3,460
Total nonoperating revenues (expenses)	10,000	10,000	3,460
CHANGE IN NET ASSETS	\$ -	\$ -	70,579
NET ASSETS, JANUARY 1, 2011			975,318
NET ASSETS, DECEMBER 31, 2011			\$ 1,045,897

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
 MEDICAL INSURANCE FUND

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	12,000	12,000	12,500
Insurance premiums	4,990,000	4,990,000	4,851,574
Insurance reimbursements	-	-	45,948
Employee assistance program	12,000	12,000	10,500
Wellness program	33,000	33,000	21,002
Other commodities and services	1,000	1,000	-
Total commodities and services	5,049,000	5,049,000	4,941,524
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 5,050,000	\$ 5,050,000	\$ 4,941,524

(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, 2011

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 35,000	\$ 35,000	\$ 33,571
Settlement reimbursement	-	-	2,163
Miscellaneous	53,000	53,000	100,607
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Total operating revenues	88,000	88,000	136,341
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OPERATING EXPENSES			
Commodities and services	799,000	834,000	460,927
Supplies and materials	1,000	1,000	-
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Total operating expenses	800,000	835,000	460,927
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OPERATING INCOME (LOSS)	(712,000)	(747,000)	(324,586)
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NONOPERATING REVENUES (EXPENSES)			
Property taxes	874,000	874,000	943,947
Investment income	60,000	60,000	19,612
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Total nonoperating revenues (expenses)	934,000	934,000	963,559
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CHANGE IN NET ASSETS	<u>\$ 222,000</u>	<u>\$ 187,000</u>	638,973
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NET ASSETS, JANUARY 1, 2011			<u>3,988,369</u>
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NET ASSETS, DECEMBER 31, 2011			<u>\$ 4,627,342</u>

(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, 2011

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Travel	\$ 4,000	\$ 4,000	\$ -
School of instruction	2,000	2,000	-
Memberships	1,000	1,000	385
Professional services	100,000	100,000	87,506
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	90,879
Commercial services	2,000	2,000	10,568
Risk abatement	15,000	15,000	2,822
Judgment and claims	125,000	125,000	52,395
Claims administration	25,000	25,000	23,520
Hazard mitigation	-	-	14,204
Workers' compensation claims and settlements	310,000	345,000	21,870
Unemployment claims	50,000	50,000	111,102
Workers' compensation salary reimbursements	50,000	50,000	45,661
Court costs	2,000	2,000	15
Witness fees	2,000	2,000	-
Transcripts	3,000	3,000	-
Medical expense	5,000	5,000	-
Total commodities and services	799,000	834,000	460,927
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 800,000	\$ 835,000	\$ 460,927

(See independent auditor's report.)