



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 various departments.

DEKALB COUNTY, ILLINOIS

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS**

December 31, 2013

	Medical Insurance	Tort and Liability Insurance	Total
ASSETS			
Cash and investments	\$ 1,537,010	\$ 6,316,818	\$ 7,853,828
Receivables			
Property taxes	-	888,800	888,800
Accounts	2,551	3,244	5,795
Accrued interest	-	14,994	14,994
Prepaid items	20,016	-	20,016
Total assets	<u>1,559,577</u>	<u>7,223,856</u>	<u>8,783,433</u>
LIABILITIES			
Accounts payable	18,032	25,187	43,219
Claims payable	-	156,056	156,056
Flexible benefits payable	23,409	-	23,409
Unearned revenue	412,371	-	412,371
Total liabilities	<u>453,812</u>	<u>181,243</u>	<u>635,055</u>
DEFERRED INFLOWS OF RESOURCES			
Unearned property taxes	-	888,800	888,800
Total deferred inflows of resources	<u>-</u>	<u>888,800</u>	<u>888,800</u>
Total liabilities and deferred inflows of resources	<u>453,812</u>	<u>1,070,043</u>	<u>1,523,855</u>
NET POSITION			
Restricted for tort and liability	-	2,145,992	2,145,992
Unrestricted	1,105,765	4,007,821	5,113,586
TOTAL NET POSITION	<u>\$ 1,105,765</u>	<u>\$ 6,153,813</u>	<u>\$ 7,259,578</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2013

	Medical Insurance	Tort and Liability Insurance	Total
OPERATING REVENUES			
Charges for services	\$ 5,827,096	\$ 134,527	\$ 5,961,623
Total operating revenues	5,827,096	134,527	5,961,623
OPERATING EXPENSES			
Operations			
Commodities and services	5,798,252	441,080	6,239,332
Total operating expenses	5,798,252	441,080	6,239,332
OPERATING INCOME (LOSS)	28,844	(306,553)	(277,709)
NON-OPERATING REVENUES (EXPENSES)			
Property taxes	-	1,041,478	1,041,478
Operating grant	-	4,200	4,200
Investment income	2,750	18,999	21,749
Total non-operating revenues (expenses)	2,750	1,064,677	1,067,427
CHANGE IN NET POSITION	31,594	758,124	789,718
NET POSITION, JANUARY 1, 2013	1,074,171	5,395,689	6,469,860
NET POSITION, DECEMBER 31, 2013	\$ 1,105,765	\$ 6,153,813	\$ 7,259,578

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Year Ended December 31, 2013

	Medical Insurance	Tort and Liability Insurance	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from interfund service transactions	\$ 4,321,485	\$ 140,591	\$ 4,462,076
Receipts from employees and others	1,510,430	-	1,510,430
Payments to suppliers	(5,790,266)	(381,215)	(6,171,481)
Net cash from operating activities	41,649	(240,624)	(198,975)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Receipt of general property taxes	-	1,041,478	1,041,478
Receipt of operating grant	-	4,200	4,200
Net cash from noncapital financing activities	-	1,045,678	1,045,678
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
None	-	-	-
Net cash from capital and related financing activities	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	2,750	5,626	8,376
Net cash from investing activities	2,750	5,626	8,376
NET INCREASE IN CASH AND CASH EQUIVALENTS	44,399	810,680	855,079
CASH AND CASH EQUIVALENTS, JANUARY 1, 2013	1,492,611	5,506,138	6,998,749
CASH AND CASH EQUIVALENTS, DECEMBER 31, 2013	\$ 1,537,010	\$ 6,316,818	\$ 7,853,828
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ 28,844	\$ (306,553)	\$ (277,709)
Effects of changes in operating assets and liabilities			
Accounts receivable	4,819	6,064	10,883
Prepaid expenses	(5,102)	-	(5,102)
Accounts payable	11,163	9,016	20,179
Claims payable	-	50,849	50,849
Unearned revenue	1,925	-	1,925
NET CASH FROM OPERATING ACTIVITIES	\$ 41,649	\$ (240,624)	\$ (198,975)

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Contributions - employees	\$ 1,500,000	\$ 1,500,000	\$ 1,313,795
Contributions - employers	4,590,000	4,590,000	4,316,666
Contributions - nonemployees	160,000	160,000	196,635
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Total operating revenues	6,250,000	6,250,000	5,827,096
OPERATING EXPENSES			
Commodities and services	6,319,000	6,319,000	5,798,252
Supplies and materials	1,000	1,000	-
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Total operating expenses	6,320,000	6,320,000	5,798,252
OPERATING INCOME (LOSS)	(70,000)	(70,000)	28,844
NON-OPERATING REVENUES (EXPENSES)			
Investment income	3,000	3,000	2,750
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Total non-operating revenues (expenses)	3,000	3,000	2,750
NET INCOME (LOSS) BEFORE TRANSFERS	(67,000)	(67,000)	31,594
TRANSFERS			
Transfers (out)	(153,000)	(153,000)	-
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Total transfers	(153,000)	(153,000)	-
CHANGE IN NET POSITION	\$ (220,000)	\$ (220,000)	31,594
NET POSITION, JANUARY 1, 2013			1,074,171
NET POSITION, DECEMBER 31, 2013			\$ 1,105,765

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

**SCHEDULE OF OPERATING EXPENSES - BUDGET AND ACTUAL
MEDICAL INSURANCE FUND**

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
COMMODITIES AND SERVICES			
Commercial services	\$ 1,000	\$ 1,000	\$ -
Professional services	25,000	25,000	21,000
Insurance premiums	6,250,000	6,250,000	5,696,119
Insurance reimbursements	-	-	41,353
Employee assistance program	12,000	12,000	10,500
Wellness program	30,000	30,000	29,159
Public notices	-	-	121
Other commodities and services	1,000	1,000	-
Total commodities and services	<u>6,319,000</u>	<u>6,319,000</u>	<u>5,798,252</u>
SUPPLIES AND MATERIALS			
Supplies	1,000	1,000	-
Total supplies and materials	<u>1,000</u>	<u>1,000</u>	<u>-</u>
TOTAL OPERATING EXPENSES	<u>\$ 6,320,000</u>	<u>\$ 6,320,000</u>	<u>\$ 5,798,252</u>

(See independent auditor's report.)

DEKALB COUNTY, ILLINOIS

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

For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual
OPERATING REVENUES			
Charges for services			
Nursing home reimbursement	\$ 34,000	\$ 34,000	\$ 39,740
Settlement reimbursement	-	-	1,686
Miscellaneous	77,000	77,000	93,101
Intergovernmental	-	-	4,200
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Total operating revenues	111,000	111,000	138,727
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OPERATING EXPENSES			
Commodities and services	977,000	977,000	441,080
Supplies and materials	1,000	1,000	-
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Total operating expenses	978,000	978,000	441,080
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OPERATING INCOME (LOSS)	(867,000)	(867,000)	(302,353)
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NON-OPERATING REVENUES (EXPENSES)			
Property taxes	950,000	950,000	1,041,478
Investment income	20,000	20,000	18,999
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Total non-operating revenues (expenses)	970,000	970,000	1,060,477
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CHANGE IN NET POSITION	\$ 103,000	\$ 103,000	758,124
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NET POSITION, JANUARY 1, 2013			5,395,689
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NET POSITION, DECEMBER 31, 2013			\$ 6,153,813
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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, 2013

	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	55,854
Investigations	3,000	3,000	-
Insurance premiums	100,000	100,000	79,011
Commercial services	10,000	10,000	-
Risk abatement	15,000	15,000	1,004
Judgment and claims	125,000	125,000	62,829
Claims administration	25,000	25,000	24,320
Hazard mitigation	5,000	5,000	-
Workers' compensation claims and settlements	400,000	400,000	79,152
Unemployment claims	100,000	100,000	123,645
Workers' compensation salary reimbursements	75,000	75,000	14,880
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	977,000	977,000	441,080
SUPPLIES AND MATERIALS			
Periodicals and subscriptions	1,000	1,000	-
Total supplies and materials	1,000	1,000	-
TOTAL OPERATING EXPENSES	\$ 978,000	\$ 978,000	\$ 441,080

(See independent auditor's report.)