

## INTERNAL SERVICE FUNDS

Purpose: Internal service funds are used to account for the costs of and reimbursements for goods or services provided by one County department to other departments.



COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,705,740	\$1,589,406
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	184	152
Accrued Interest	0	0
Other	750	721
Due From Other Funds	1,924,731	2,051,930
Prepaid Items	702,559	716,677
Total Assets	4,333,964	4,358,886
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	11,516	47,437
Due To Other Funds	38	6,055
Funds Held For Others	0	0
Estimated Claims Payable	1,144,755	669,213
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,435,568	1,259,888
Total Liabilities	3,591,877	1,982,593
 <u>NET POSITION</u>		
Unrestricted	742,087	2,376,293
Total Net Position	742,087	2,376,293

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 ACTUAL AND BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,722,295	\$1,722,295	\$2,278,673	\$2,278,673	\$1,743,054
Miscellaneous	25,219	25,219	0	0	10,752
Total Operating Revenues	<u>1,747,514</u>	<u>1,747,514</u>	<u>2,278,673</u>	<u>2,278,673</u>	<u>1,753,806</u>
OPERATING EXPENSES:					
Salaries	12,130	0	0	0	17,398
Fringe Benefits	1,610,600	924,462	963,578	963,578	939,911
Commodities	41	41	350	350	54
Services	1,761,230	860,522	1,011,054	1,011,054	862,300
Total Operating Expenses	<u>3,384,001</u>	<u>1,785,025</u>	<u>1,974,982</u>	<u>1,974,982</u>	<u>1,819,663</u>
OPERATING INCOME (LOSS)	<u>(1,636,487)</u>	<u>(37,511)</u>	<u>303,691</u>	<u>303,691</u>	<u>(65,857)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	2,281	2,281	0	0	2,027
Net Non-Operating Revenues (Expenses)	<u>2,281</u>	<u>2,281</u>	<u>0</u>	<u>0</u>	<u>2,027</u>
INCOME (LOSS) BEFORE TRANSFERS	(1,634,206)	(35,230)	303,691	303,691	(63,830)
Transfers In	0	0	0	0	0
Transfers Out	0	(12,130)	(12,130)	(12,130)	0
CHANGE IN NET POSITION	(1,634,206)	(47,360)	291,561	291,561	(63,830)
NET POSITION--Beginning of Period	<u>2,376,293</u>	<u>4,369,770</u>	<u>4,369,770</u>	<u>4,369,770</u>	<u>2,440,123</u>
NET POSITION--End of Period	<u><u>742,087</u></u>	<u><u>4,322,410</u></u>	<u><u>4,661,331</u></u>	<u><u>4,661,331</u></u>	<u><u>2,376,293</u></u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(1,586,846)			
Beginning Net Position Conversion to GAAP Basis		<u>(1,993,477)</u>			
GAAP Basis Net Position		<u><u>742,087</u></u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,849,462	\$442,621
Cash Receipts for Claims Reimbursements	25,190	10,031
Cash Payments to Employees for Services	(12,130)	(17,398)
Cash Payments to Suppliers for Goods and Services	(1,246,248)	(1,931,019)
Cash Payments for Claims	<u>(502,221)</u>	<u>(468,231)</u>
Net Cash Provided (Used) By Operating Activities	<u>114,053</u>	<u>(1,963,996)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>2,281</u>	<u>2,027</u>
Net Cash Provided (Used) By Investment Activities	<u>2,281</u>	<u>2,027</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	116,334	(1,961,969)
Cash and Cash Equivalents at Beginning of Year	<u>1,589,406</u>	<u>3,551,375</u>
Cash and Cash Equivalents at End of Year	<u><u>1,705,740</u></u>	<u><u>1,589,406</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$1,636,487)	(\$65,857)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	1,651,222	138,783
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(61)	(873)
Decrease (Increase) in Due From Other Funds	127,199	(1,300,281)
Increase (Decrease) in Prepaid Expenses	14,118	(716,677)
Increase (Decrease) in Payables	(35,921)	(19,692)
Increase (Decrease) in Due To Other Funds	(6,017)	601
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u><u>114,053</u></u>	<u><u>(1,963,996)</u></u>

Non-cash Investing, Capital and Financing Activities:

The Self-Funded Insurance Fund had no non-cash transactions.

COUNTY OF CHAMPAIGN, ILLINOIS  
 EMPLOYEE HEALTH INSURANCE FUND  
 COMPARATIVE STATEMENT OF NET POSITION  
 DECEMBER 31, 2015 and 2014

	2015	2014
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$70,763	\$586,613
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	0	80
Accrued Interest	0	0
Other	269	907
Due From Other Funds	0	10,621
Total Assets	71,032	598,221
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	29,807	484,345
Due To Other Funds	32	29,944
Funds Held For Others	85,331	86,995
Unearned Revenue	0	17,029
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	115,170	618,313
 <u>NET POSITION</u>		
Unrestricted	(44,138)	(20,092)
Total Net Position	(44,138)	(20,092)

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
ACTUAL AND BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015

	2015				2014
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$5,948,774	\$5,948,774	\$6,590,103	\$6,590,103	\$6,289,307
Miscellaneous	350	350	200	0	347
Total Operating Revenues	<u>5,949,124</u>	<u>5,949,124</u>	<u>6,590,303</u>	<u>6,590,103</u>	<u>6,289,654</u>
OPERATING EXPENSES:					
Salaries	29,197	0	0	0	29,871
Fringe Benefits	5,943,101	5,943,101	6,558,018	6,558,018	6,267,451
Commodities	0	0	0	50	324
Services	959	959	1,250	1,000	15,583
Total Operating Expenses	<u>5,973,257</u>	<u>5,944,060</u>	<u>6,559,268</u>	<u>6,559,068</u>	<u>6,313,229</u>
OPERATING INCOME (LOSS)	<u>(24,133)</u>	<u>5,064</u>	<u>31,035</u>	<u>31,035</u>	<u>(23,575)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	87	87	0	0	70
Net Non-Operating Revenues (Expenses)	<u>87</u>	<u>87</u>	<u>0</u>	<u>0</u>	<u>70</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(24,046)</u>	<u>5,151</u>	<u>31,035</u>	<u>31,035</u>	<u>(23,505)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	(29,197)	(31,035)	(31,035)	0
CHANGE IN NET POSITION	<u>(24,046)</u>	<u>(24,046)</u>	<u>0</u>	<u>0</u>	<u>(23,505)</u>
NET POSITION--Beginning of Period	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>3,413</u>
NET POSITION--End of Period	<u>(44,138)</u>	<u>(44,138)</u>	<u>(20,092)</u>	<u>(20,092)</u>	<u>(20,092)</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Position Conversion to GAAP Basis		0			
GAAP Basis Net Position		<u>(44,138)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$5,960,463	\$6,278,054
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,197)	(29,871)
Cash Payments to Suppliers for Goods and Services	(6,447,203)	(5,808,870)
Cash Payments for Claims	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>(515,937)</u>	<u>439,313</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>87</u>	<u>70</u>
Net Cash Provided (Used) By Investment Activities	<u>87</u>	<u>70</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(515,850)	439,383
Cash and Cash Equivalents at Beginning of Year	<u>586,613</u>	<u>147,230</u>
Cash and Cash Equivalents at End of Year	<u><u>70,763</u></u>	<u><u>586,613</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$24,133)	(\$23,575)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	0	0
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	718	(979)
Decrease (Increase) in Due From Other Funds	10,621	(10,621)
Increase (Decrease) in Payables	(454,538)	437,182
Increase (Decrease) in Due To Other Funds	(29,912)	3,335
Increase (Decrease) in Unearned Revenues	(17,029)	17,029
Increase (Decrease) in Unremitted Payroll Withholdings	<u>(1,664)</u>	<u>16,942</u>
Net Cash Provided (Used) By Operating Activities	<u>(515,937)</u>	<u>439,313</u>

Non-cash Investing, Capital and Financing Activities:

The Employee Health Insurance Fund had no non-cash transactions.