

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, 2018 and 2017

	2018	2017
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 2,797,985	\$ 3,201,370
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	417	204
Other	783	20,602
Due From Other Funds	3,085,426	2,223,657
Total Assets	\$ 5,884,611	\$ 5,445,833
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	265,776	149,081
Due To Other Funds	500	34,466
Estimated Claims Payable	1,298,150	1,303,311
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,788,100	2,751,570
Total Liabilities	4,352,526	4,238,428
 <u>NET POSITION</u>		
Unrestricted	1,532,085	1,207,405
Total Net Position	\$ 1,532,085	\$ 1,207,405

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 2,144,910	\$ 1,706,885	\$ 2,526,890	\$ 2,526,890	\$ 2,092,421
Miscellaneous	73,529	73,529	7,000	0	30,354
Total Operating Revenues	2,218,439	1,780,414	2,533,890	2,526,890	2,122,775
OPERATING EXPENSES:					
Salaries	19,596	0	0	0	19,246
Fringe Benefits	953,422	1,061,489	1,160,322	1,035,322	911,547
Commodities	56	56	57	0	31
Services	973,288	1,670,962	1,934,915	1,471,936	1,042,039
Total Operating Expenses	1,946,362	2,732,507	3,095,294	2,507,258	1,972,863
OPERATING INCOME (LOSS)	272,077	(952,093)	(561,404)	19,632	149,912
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	52,603	52,603	3,000	3,000	25,315
Net Non-Operating Revenues (Expenses)	52,603	52,603	3,000	3,000	25,315
INCOME (LOSS) BEFORE TRANSFERS	324,680	(899,490)	(558,404)	22,632	175,227
Transfers In	0	248,600	0	0	0
Transfers Out	0	(19,596)	(19,596)	(19,632)	0
CHANGE IN NET POSITION	324,680	(670,486)	(578,000)	3,000	175,227
NET POSITION--Beginning of Period	1,207,405	4,805,406	4,805,406	4,805,406	1,032,178
NET POSITION--End of Period	\$ 1,532,085	\$ 4,134,920	\$ 4,227,406	\$ 4,808,406	\$ 1,207,405
Revenues/Transfers In Conversion to GAAP Basis		438,025			
Expenses/Transfers Out Conversion to GAAP Basis		557,141			
Beginning Net Position Conversion to GAAP Basis		(3,598,001)			
GAAP Basis Net Position		\$ 1,532,085			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 1,282,928	\$ 1,798,724
Cash Receipts for Claims Reimbursements	93,348	9,752
Cash Payments to Employees for Services	(19,596)	(19,246)
Cash Payments to Suppliers for Goods and Services	(509,312)	14,687
Cash Payments for Claims	(1,303,356)	(684,251)
Net Cash Provided (Used) By Operating Activities	(455,988)	1,119,666
 CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	52,603	25,315
Net Cash Provided (Used) By Investment Activities	52,603	25,315
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(403,385)	1,144,981
Cash and Cash Equivalents at Beginning of Year	3,201,370	2,056,389
Cash and Cash Equivalents at End of Year	\$ 2,797,985	\$ 3,201,370
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$272,077	\$149,912
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	31,369	409,528
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	19,606	(20,608)
Decrease (Increase) in Due From Other Funds	(861,769)	(293,691)
Increase (Decrease) in Prepaid Items	0	740,876
Increase (Decrease) in Payables	116,695	118,268
Increase (Decrease) in Due To Other Funds	(33,966)	15,381
Net Cash Provided (Used) By Operating Activities	\$ (455,988)	\$ 1,119,666

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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 23,610	\$ 480,806
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	24	0
Other	1,043	371
Due From Other Funds	594,321	0
Prepaid items	<u>0</u>	<u>50,000</u>
Total Assets	<u>\$ 618,998</u>	<u>\$ 531,177</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	2,250	1,993
Due To Other Funds	19,422	30,126
Funds Held For Others	<u>68,549</u>	<u>71,209</u>
Total Liabilities	<u>90,221</u>	<u>103,328</u>
 <u>NET POSITION</u>		
Unrestricted	<u>528,777</u>	<u>427,849</u>
Total Net Position	<u>\$ 528,777</u>	<u>\$ 427,849</u>

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, 2018

	2018				2017
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 5,896,947	\$ 5,896,947	\$ 7,239,720	\$ 7,239,720	\$ 6,588,183
Miscellaneous	80	80	0	0	403
Total Operating Revenues	5,897,027	5,897,027	7,239,720	7,239,720	6,588,586
OPERATING EXPENSES:					
Salaries	19,400	0	0	0	30,114
Fringe Benefits	5,763,238	6,356,288	7,208,420	7,208,420	6,648,721
Commodities	98	98	206	0	0
Services	18,400	18,400	19,574	15,180	1,331
Total Operating Expenses	5,801,136	6,374,786	7,228,200	7,223,600	6,680,166
OPERATING INCOME (LOSS)	95,891	(477,759)	11,520	16,120	(91,580)
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,037	5,037	0	0	4,473
Net Non-Operating Revenues (Expenses)	5,037	5,037	0	0	4,473
INCOME (LOSS) BEFORE TRANSFERS	100,928	(472,722)	11,520	16,120	(87,107)
Transfers Out	0	(19,400)	(19,400)	(24,000)	0
CHANGE IN NET POSITION	100,928	(492,122)	(7,880)	(7,880)	(87,107)
NET POSITION--Beginning of Period	427,849	427,849	427,849	427,849	514,956
NET POSITION--End of Period	\$ 528,777	\$ (64,273)	\$ 419,969	\$ 419,969	\$ 427,849
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		593,050			
Beginning Net Position Conversion to GAAP Basis		0			
GAAP Basis Net Position		\$ 528,777			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$ 5,302,010	\$ 6,595,447
Cash Payments to Employees for Services	(19,400)	(30,114)
Cash Payments to Suppliers for Goods and Services	(5,744,843)	(6,807,165)
Net Cash Provided (Used) By Operating Activities	(462,233)	(241,832)
 CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	5,037	4,473
Net Cash Provided (Used) By Investment Activities	5,037	4,473
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(457,196)	(237,359)
Cash and Cash Equivalents at Beginning of Year	480,806	718,165
Cash and Cash Equivalents at End of Year	\$ 23,610	\$ 480,806
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 95,891	\$ (91,580)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(696)	814
Decrease (Increase) in Due From Other Funds	(594,321)	6,047
Decrease (Increase) in Prepaid Items	50,000	(50,000)
Increase (Decrease) in Payables	257	(93,710)
Increase (Decrease) in Due To Other Funds	(10,704)	472
Increase (Decrease) in Unremitted Payroll Withholdings	(2,660)	(13,875)
Net Cash Provided (Used) By Operating Activities	\$ (462,233)	\$ (241,832)

Non-cash Investing, Capital and Financing Activities:

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