

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 (EXHIBIT G-1)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Current Assets		
Cash	\$ 2,369,222	\$ 2,797,985
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	310	417
Other	1,484	783
Due From Other Funds	3,857,126	3,085,426
 Total Assets	 \$ 6,228,142	 \$ 5,884,611
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 135,578	\$ 265,776
Due To Other Funds	-	500
Estimated Claims Payable	1,264,864	1,298,150
Noncurrent Liabilities		
Estimated Claims Payable	2,408,045	2,788,100
 Total Liabilities	 3,808,487	 4,352,526
 NET POSITION		
Unrestricted	2,419,655	1,532,085
 Total Net Position	 \$ 2,419,655	 \$ 1,532,085

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-2)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 3,462,905	\$ 2,105,307	\$ 2,394,369	\$ 2,394,369	\$ 2,144,910
Miscellaneous	27,628	27,628	-	-	73,529
Total Operating Revenues	<u>3,490,533</u>	<u>2,132,935</u>	<u>2,394,369</u>	<u>2,394,369</u>	<u>2,218,439</u>
OPERATING EXPENSES					
Salaries	18,991	-	-	-	19,596
Fringe Benefits	222,868	737,049	1,068,314	1,068,314	953,422
Commodities	-	-	50	50	56
Services	2,842,278	2,329,487	2,859,565	2,034,244	973,288
Total Operating Expenses	<u>3,084,137</u>	<u>3,066,536</u>	<u>3,927,929</u>	<u>3,102,608</u>	<u>1,946,362</u>
OPERATING INCOME (LOSS)	<u>406,396</u>	<u>(933,601)</u>	<u>(1,533,560)</u>	<u>(708,239)</u>	<u>272,077</u>
NON-OPERATING REVENUES (EXPENSES)					
Property Tax	439,285	-	-	-	-
Investment Earnings	41,889	41,889	30,000	30,000	52,603
Net Non-Operating Revenues (Expenses)	<u>481,174</u>	<u>41,889</u>	<u>30,000</u>	<u>30,000</u>	<u>52,603</u>
INCOME (LOSS) BEFORE TRANSFERS	887,570	(891,712)	(1,503,560)	(678,239)	324,680
Transfers In	-	665,099	675,285	675,285	-
Transfers Out	-	(18,991)	(20,403)	(20,403)	-
CHANGE IN NET POSITION	887,570	(245,604)	(848,678)	(23,357)	324,680
Net Position--Beginning of Year	<u>1,532,085</u>	<u>4,134,920</u>	<u>4,134,920</u>	<u>4,134,920</u>	<u>1,207,405</u>
NET POSITION--END OF YEAR	<u>\$ 2,419,655</u>	<u>\$ 3,889,316</u>	<u>\$ 3,286,242</u>	<u>\$ 4,111,563</u>	<u>\$ 1,532,085</u>
Revenues/Transfers In Conversion to GAAP Basis		1,131,784			
Expenses/Transfers Out Conversion to GAAP Basis		1,390			
Beginning Net Position Conversion to GAAP Basis		<u>(2,602,835)</u>			
GAAP Basis Net Position		<u>\$ 2,419,655</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-3)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 2,252,027	\$ 1,282,928
Cash Receipts for Claims Reimbursements	26,927	93,348
Cash Payments to Employees for Services	(18,991)	(19,596)
Cash Payments to Suppliers for Goods and Services	(1,900,010)	(509,312)
Cash Payments for Claims	(1,269,890)	(1,303,356)
Net Cash Provided (Used) By Operating Activities	(909,937)	(455,988)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes	439,285	-
Net Cash Provided (Used) By Non-Capital Financing Activities	439,285	-
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	41,889	52,603
Net Cash Provided (Used) By Investment Activities	41,889	52,603
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(428,763)	(403,385)
Cash and Cash Equivalents at Beginning of Year	2,797,985	3,201,370
Cash and Cash Equivalents at End of Year	\$ 2,369,222	\$ 2,797,985
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 406,396	\$ 272,077
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(413,341)	31,369
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(594)	19,606
Decrease (Increase) in Due From Other Funds	(771,700)	(861,769)
Increase (Decrease) in Payables	(130,198)	116,695
Increase (Decrease) in Due To Other Funds	(500)	(33,966)
Net Cash Provided (Used) By Operating Activities	\$ (909,937)	\$ (455,988)

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 (EXHIBIT G-4)
DECEMBER 31, 2019 AND 2018

	2019	2018
ASSETS		
Current Assets		
Cash	\$ 548,144	\$ 23,610
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	24
Other	207	1,043
Due From Other Funds	456,724	594,321
 Total Assets	 \$ 1,005,075	 \$ 618,998
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 1,526	\$ 2,250
Due To Other Funds	637,723	19,422
Funds Held For Others	60,558	68,549
 Total Liabilities	 699,807	 90,221
 NET POSITION		
Unrestricted	305,268	528,777
 Total Net Position	 \$ 305,268	 \$ 528,777

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT G-5)
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

	2019				2018
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 6,048,723	\$ 6,048,723	\$ 6,962,380	\$ 6,962,380	\$ 5,896,947
Miscellaneous	70	70	-	-	80
Total Operating Revenues	<u>6,048,793</u>	<u>6,048,793</u>	<u>6,962,380</u>	<u>6,962,380</u>	<u>5,897,027</u>
OPERATING EXPENSES					
Salaries	-	-	-	-	19,400
Fringe Benefits	6,270,854	6,134,528	6,960,500	6,960,500	5,763,238
Commodities	135	135	200	200	98
Services	1,122	1,122	1,180	1,180	18,400
Total Operating Expenses	<u>6,272,111</u>	<u>6,135,785</u>	<u>6,961,880</u>	<u>6,961,880</u>	<u>5,801,136</u>
OPERATING INCOME (LOSS)	<u>(223,318)</u>	<u>(86,992)</u>	<u>500</u>	<u>500</u>	<u>95,891</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	<u>(191)</u>	<u>(191)</u>	<u>5,000</u>	<u>5,000</u>	<u>5,037</u>
Net Non-Operating Revenues (Expenses)	<u>(191)</u>	<u>(191)</u>	<u>5,000</u>	<u>5,000</u>	<u>5,037</u>
INCOME (LOSS) BEFORE TRANSFERS	(223,509)	(87,183)	5,500	5,500	100,928
Transfers In	<u>-</u>	<u>281,742</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	(223,509)	194,559	5,500	5,500	100,928
Net Position--Beginning of Year	<u>528,777</u>	<u>(64,273)</u>	<u>(64,273)</u>	<u>(64,273)</u>	<u>427,849</u>
NET POSITION--END OF YEAR	<u>\$ 305,268</u>	<u>\$ 130,286</u>	<u>\$ (58,773)</u>	<u>\$ (58,773)</u>	<u>\$ 528,777</u>
Revenues/Transfers In Conversion to GAAP Basis		(281,742)			
Expenses/Transfers Out Conversion to GAAP Basis		(136,326)			
Beginning Net Position Conversion to GAAP Basis		<u>593,050</u>			
GAAP Basis Net Position		<u>\$ 305,268</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-6)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2019 AND 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 6,187,250	\$ 5,302,010
Cash Receipts for Claims Reimbursements	-	-
Cash Payments to Employees for Services	-	(19,400)
Cash Payments to Suppliers for Goods and Services	(5,662,525)	(5,744,843)
Net Cash Provided (Used) By Operating Activities	524,725	(462,233)
 CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	(191)	5,037
Net Cash Provided (Used) By Investment Activities	(191)	5,037
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	524,534	(457,196)
Cash and Cash Equivalents at Beginning of Year	23,610	480,806
Cash and Cash Equivalents at End of Year	\$ 548,144	\$ 23,610
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (223,318)	\$ 95,891
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	860	(696)
Decrease (Increase) in Due From Other Funds	137,597	(594,321)
Decrease (Increase) in Prepaid Items	-	50,000
Increase (Decrease) in Payables	(724)	257
Increase (Decrease) in Due To Other Funds	618,301	(10,704)
Increase (Decrease) in Unremitted Payroll Withholdings	(7,991)	(2,660)
Net Cash Provided (Used) By Operating Activities	\$ 524,725	\$ (462,233)

Non-cash Investing, Capital and Financing Activities:
The Employee Health Insurance Fund had no non-cash transactions.