

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, 2020 AND 2019

	2020	2019
ASSETS		
Current Assets		
Cash	\$ 2,814,091	\$ 2,369,222
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	289	310
Other	38,474	1,484
Due From Other Funds	3,818,712	3,857,126
 Total Assets	 \$ 6,671,566	 \$ 6,228,142
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 101,792	\$ 135,578
Estimated Claims Payable	1,155,883	1,264,864
Noncurrent Liabilities		
Estimated Claims Payable	2,270,959	2,408,045
 Total Liabilities	 3,528,634	 3,808,487
 NET POSITION		
Unrestricted	3,142,932	2,419,655
 Total Net Position	 \$ 3,142,932	 \$ 2,419,655

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, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 2,330,277	\$ 2,330,277	\$ 2,320,389	\$ 2,320,389	\$ 3,462,905
Miscellaneous	15,159	15,159	-	-	27,628
Total Operating Revenues	2,345,436	2,345,436	2,320,389	2,320,389	3,490,533
OPERATING EXPENSES					
Salaries	19,683	-	-	-	18,991
Fringe Benefits	1,495,747	655,045	968,555	968,555	222,868
Commodities	-	-	50	50	-
Services	1,419,513	1,780,965	1,982,347	1,782,347	2,842,278
Total Operating Expenses	2,934,943	2,436,010	2,950,952	2,750,952	3,084,137
OPERATING INCOME (LOSS)	(589,507)	(90,574)	(630,563)	(430,563)	406,396
NON-OPERATING REVENUES (EXPENSES)					
Property Tax	1,305,099	-	-	-	439,285
Investment Earnings	7,685	7,685	40,000	40,000	41,889
Net Non-Operating Revenues (Expenses)	1,312,784	7,685	40,000	40,000	481,174
INCOME (LOSS) BEFORE TRANSFERS	723,277	(82,889)	(590,563)	(390,563)	887,570
Transfers In	-	1,505,626	1,562,382	1,562,382	-
Transfers Out	-	(19,683)	(19,683)	(19,683)	-
CHANGE IN NET POSITION	723,277	1,403,054	952,136	1,152,136	887,570
Net Position--Beginning of Year	2,419,655	3,889,316	3,889,316	3,889,316	1,532,085
NET POSITION--END OF YEAR	\$ 3,142,932	\$ 5,292,370	\$ 4,841,452	\$ 5,041,452	\$ 2,419,655
Revenues/Transfers In Conversion to GAAP Basis		(200,527)			
Expenses/Transfers Out Conversion to GAAP Basis		(479,250)			
Beginning Net Position Conversion to GAAP Basis		(1,469,661)			
GAAP Basis Net Position		\$ 3,142,932			

COUNTY OF CHAMPAIGN, ILLINOIS
SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-3)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 2,368,712	\$ 2,252,027
Cash Receipts for Claims Reimbursements	(21,831)	26,927
Cash Payments to Employees for Services	(19,683)	(18,991)
Cash Payments to Suppliers for Goods and Services	(1,788,267)	(1,900,010)
Cash Payments for Claims	(1,406,846)	(1,269,890)
Net Cash Provided (Used) By Operating Activities	(867,915)	(909,937)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Property Taxes	1,305,099	439,285
Net Cash Provided (Used) By Non-Capital Financing Activities	1,305,099	439,285
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	7,685	41,889
Net Cash Provided (Used) By Investment Activities	7,685	41,889
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	444,869	(428,763)
Cash and Cash Equivalents at Beginning of Year	2,369,222	2,797,985
Cash and Cash Equivalents at End of Year	\$ 2,814,091	\$ 2,369,222
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ (589,507)	\$ 406,396
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(246,067)	(413,341)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(36,969)	(594)
Decrease (Increase) in Due From Other Funds	38,414	(771,700)
Increase (Decrease) in Payables	(33,786)	(130,198)
Increase (Decrease) in Due To Other Funds	-	(500)
Net Cash Provided (Used) By Operating Activities	\$ (867,915)	\$ (909,937)

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, 2020 AND 2019

	2020	2019
ASSETS		
Current Assets		
Cash	\$ 736,335	\$ 548,144
Receivables, Net of Uncollectible Amounts:		
Other	248	207
Due From Other Funds	-	456,724
Total Assets	\$ 736,583	\$ 1,005,075
 LIABILITIES		
Current Liabilities		
Accounts Payable	\$ 16,100	\$ 1,526
Due To Other Funds	4	637,723
Funds Held For Others	58,858	60,558
Unearned Revenue	424	-
Total Liabilities	75,386	699,807
 NET POSITION		
Unrestricted	661,197	305,268
Total Net Position	\$ 661,197	\$ 305,268

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, 2020

	2020				2019
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES					
Charges for Services	\$ 6,518,089	\$ 6,518,089	\$ 6,967,850	\$ 6,967,850	\$ 6,048,723
Miscellaneous	110	110	-	-	70
Total Operating Revenues	<u>6,518,199</u>	<u>6,518,199</u>	<u>6,967,850</u>	<u>6,967,850</u>	<u>6,048,793</u>
OPERATING EXPENSES					
Fringe Benefits	6,146,170	6,427,912	6,951,250	6,951,250	6,270,854
Commodities	-	-	200	200	135
Services	16,100	16,100	16,400	16,400	1,122
Total Operating Expenses	<u>6,162,270</u>	<u>6,444,012</u>	<u>6,967,850</u>	<u>6,967,850</u>	<u>6,272,111</u>
OPERATING INCOME (LOSS)	<u>355,929</u>	<u>74,187</u>	<u>-</u>	<u>-</u>	<u>(223,318)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	-	-	-	-	(191)
Net Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(191)</u>
INCOME (LOSS) BEFORE TRANSFERS	355,929	74,187	-	-	(223,509)
Transfers In	<u>-</u>	<u>456,724</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	355,929	530,911	-	-	(223,509)
Net Position--Beginning of Year	<u>305,268</u>	<u>130,286</u>	<u>130,286</u>	<u>130,286</u>	<u>528,777</u>
NET POSITION--END OF YEAR	<u>\$ 661,197</u>	<u>\$ 661,197</u>	<u>\$ 130,286</u>	<u>\$ 130,286</u>	<u>\$ 305,268</u>
Revenues/Transfers In Conversion to GAAP Basis		(456,724)			
Expenses/Transfers Out Conversion to GAAP Basis		281,742			
Beginning Net Position Conversion to GAAP Basis		<u>174,982</u>			
GAAP Basis Net Position		<u>\$ 661,197</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT G-6)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Other Funds and Employees for Services	\$ 6,974,882	\$ 6,187,250
Cash Payments to Suppliers for Goods and Services	(6,786,691)	(5,662,525)
Net Cash Provided (Used) By Operating Activities	188,191	524,725
 CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	-	(191)
Net Cash Provided (Used) By Investment Activities	-	(191)
 NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	188,191	524,534
Cash and Cash Equivalents at Beginning of Year	548,144	23,610
Cash and Cash Equivalents at End of Year	\$ 736,335	\$ 548,144
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$ 355,929	\$ (223,318)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(41)	860
Decrease (Increase) in Due From Other Funds	456,724	137,597
Increase (Decrease) in Payables	14,574	(724)
Increase (Decrease) in Due To Other Funds	(637,719)	618,301
Increase (Decrease) in Unremitted Payroll Withholdings	(1,700)	(7,991)
Increase (Decrease) in Unearned Revenue	424	-
Net Cash Provided (Used) By Operating Activities	\$ 188,191	\$ 524,725

Non-cash Investing, Capital and Financing Activities:

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