

## **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, 2021 AND 2020**

	2021	2020
<b>ASSETS</b>		
Current Assets		
Cash	\$ 2,929,095	\$ 2,814,091
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	289
Other	298	38,474
Due From Other Funds	3,547,106	3,818,712
Prepaid Items	909,170	-
	<b>\$ 7,385,669</b>	<b>\$ 6,671,566</b>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 263,720	\$ 101,792
Due To Other Funds	38,474	-
Estimated Claims Payable	1,137,793	1,155,883
Noncurrent Liabilities		
Estimated Claims Payable	1,997,695	2,270,959
	<b>3,437,682</b>	<b>3,528,634</b>
<b>NET POSITION</b>		
Unrestricted	3,947,987	3,142,932
	<b>\$ 3,947,987</b>	<b>\$ 3,142,932</b>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND**  
**NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 2,436,487	\$ 2,436,487	\$ 2,638,809	\$ 2,638,809	\$ 2,330,277
Miscellaneous	66,854	66,854	-	-	15,159
<b>Total Operating Revenues</b>	<b>2,503,341</b>	<b>2,503,341</b>	<b>2,638,809</b>	<b>2,638,809</b>	<b>2,345,436</b>
<b>OPERATING EXPENSES</b>					
Salaries	19,973	-	-	-	19,683
Fringe Benefits	554,755	554,755	927,092	927,092	1,495,747
Commodities	-	-	107	-	-
Services	1,125,428	2,119,105	2,640,456	1,941,744	1,419,513
<b>Total Operating Expenses</b>	<b>1,700,156</b>	<b>2,673,860</b>	<b>3,567,655</b>	<b>2,868,836</b>	<b>2,934,943</b>
<b>OPERATING INCOME (LOSS)</b>	<b>803,185</b>	<b>(170,519)</b>	<b>(928,846)</b>	<b>(230,027)</b>	<b>(589,507)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Property Tax	-	-	-	-	1,305,099
Investment Earnings	1,870	1,870	10,000	10,000	7,685
<b>Net Non-Operating Revenues (Expenses)</b>	<b>1,870</b>	<b>1,870</b>	<b>10,000</b>	<b>10,000</b>	<b>1,312,784</b>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>805,055</b>	<b>(168,649)</b>	<b>(918,846)</b>	<b>(220,027)</b>	<b>723,277</b>
Transfers In	-	206,253	250,000	250,000	-
Transfers Out	-	(19,973)	(19,973)	(19,973)	-
<b>CHANGE IN NET POSITION</b>	<b>805,055</b>	<b>17,631</b>	<b>(688,819)</b>	<b>10,000</b>	<b>723,277</b>
<b>Net Position--Beginning of Year</b>	<b>3,142,932</b>	<b>5,292,370</b>	<b>5,292,370</b>	<b>5,292,370</b>	<b>2,419,655</b>
<b>NET POSITION--END OF YEAR</b>	<b>\$ 3,947,987</b>	<b>\$ 5,310,001</b>	<b>\$ 4,603,551</b>	<b>\$ 5,302,370</b>	<b>\$ 3,142,932</b>
Revenues/Transfers In Conversion to GAAP Basis		(206,253)			
Expenses/Transfers Out Conversion to GAAP Basis		993,677			
Beginning Net Position Conversion to GAAP Basis		(2,149,438)			
<b>GAAP Basis Net Position</b>		<b>\$ 3,947,987</b>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 2,708,084	\$ 2,368,712
Cash Receipts for Claims Reimbursements	105,328	(21,831)
Cash Payments to Employees for Services	(19,973)	(19,683)
Cash Payments to Suppliers for Goods and Services	(1,189,655)	(1,788,267)
Cash Payments for Claims	(1,490,650)	(1,406,846)
Net Cash Provided (Used) By Operating Activities	113,134	(867,915)
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
Property Taxes	-	1,305,099
Net Cash Provided (Used) By Non-Capital Financing Activities	-	1,305,099
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	1,870	7,685
Net Cash Provided (Used) By Investment Activities	1,870	7,685
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	115,004	444,869
<b>Cash and Cash Equivalents at Beginning of Year</b>	2,814,091	2,369,222
<b>Cash and Cash Equivalents at End of Year</b>	\$ 2,929,095	\$ 2,814,091
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 803,185	\$ (589,507)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(291,354)	(246,067)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	38,465	(36,969)
Decrease (Increase) in Due From Other Funds	271,606	38,414
Increase (Decrease) in Prepaid Items	(909,170)	-
Increase (Decrease) in Payables	161,928	(33,786)
Increase (Decrease) in Due To Other Funds	38,474	-
Net Cash Provided (Used) By Operating Activities	\$ 113,134	\$ (867,915)

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, 2021 AND 2020**

	2021	2020
<b>ASSETS</b>		
Current Assets		
Cash	\$ 690,620	\$ 736,335
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	2,776	-
Other	23,875	248
Prepaid items	1,719	-
 Total Assets	 \$ 718,990	 \$ 736,583
 <b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 2,000	\$ 16,100
Due To Other Funds	21	4
Funds Held For Others	68,005	58,858
Unearned Revenue	26,520	424
 Total Liabilities	 96,546	 75,386
 <b>NET POSITION</b>		
Unrestricted	622,444	661,197
 Total Net Position	 \$ 622,444	 \$ 661,197

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND NET POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS)**  
**FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	2021				2020
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 6,664,642	\$ 6,664,642	\$ 6,954,350	\$ 6,954,350	\$ 6,518,089
Miscellaneous	213	213	-	-	110
Total Operating Revenues	<u>6,664,855</u>	<u>6,664,855</u>	<u>6,954,350</u>	<u>6,954,350</u>	<u>6,518,199</u>
<b>OPERATING EXPENSES</b>					
Fringe Benefits	6,701,522	6,701,522	6,951,250	6,951,250	6,146,170
Commodities	106	106	200	200	-
Services	2,000	2,000	2,900	2,900	16,100
Total Operating Expenses	<u>6,703,628</u>	<u>6,703,628</u>	<u>6,954,350</u>	<u>6,954,350</u>	<u>6,162,270</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(38,773)</u>	<u>(38,773)</u>	<u>-</u>	<u>-</u>	<u>355,929</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	20	20	-	-	-
Net Non-Operating Revenues (Expenses)	<u>20</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN NET POSITION</b>	<u>(38,753)</u>	<u>(38,753)</u>	<u>-</u>	<u>-</u>	<u>355,929</u>
<b>Net Position--Beginning of Year</b>	<u>661,197</u>	<u>661,197</u>	<u>661,197</u>	<u>661,197</u>	<u>305,268</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 622,444</u>	<u>\$ 622,444</u>	<u>\$ 661,197</u>	<u>\$ 661,197</u>	<u>\$ 661,197</u>

**COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 6,638,452	\$ 6,974,882
Cash Payments to Suppliers for Goods and Services	(6,684,187)	(6,786,691)
Net Cash Provided (Used) By Operating Activities	(45,735)	188,191
 <b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	20	-
Net Cash Provided (Used) By Investment Activities	20	-
 <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(45,715)	188,191
<b>Cash and Cash Equivalents at Beginning of Year</b>	736,335	548,144
<b>Cash and Cash Equivalents at End of Year</b>	\$ 690,620	\$ 736,335
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (38,773)	\$ 355,929
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(26,403)	(41)
Decrease (Increase) in Due From Other Funds	-	456,724
Decrease (Increase) in Prepaid Items	(1,719)	-
Increase (Decrease) in Payables	(14,100)	14,574
Increase (Decrease) in Due To Other Funds	17	(637,719)
Increase (Decrease) in Unremitted Payroll Withholdings	9,147	(1,700)
Increase (Decrease) in Unearned Revenue	26,096	424
Net Cash Provided (Used) By Operating Activities	\$ (45,735)	\$ 188,191

Non-cash Investing, Capital and Financing Activities:

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