

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 ASSETS
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$2,786,981	\$2,620,684
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	166	136
Accrued Interest	0	0
Other	0	0
Due From Other Funds	969,862	158,446
Total Assets	3,757,009	2,779,266
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	68,683	65,435
Due To Other Funds	0	609
Funds Held For Others	0	0
Estimated Claims Payable	645,582	717,653
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,881,635	1,649,049
Total Liabilities	2,595,900	2,432,746
 <u>NET ASSETS</u>		
Unrestricted	1,161,109	346,520
Total Net Assets	1,161,109	346,520

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 ACTUAL AND BUDGET (NON-GAAP BASIS)
 FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$2,108,278	\$2,108,278	\$2,129,300	\$2,129,300	\$1,987,216
Miscellaneous	49,333	49,333	40,180	5,000	49,412
Total Operating Revenues	2,157,611	2,157,611	2,169,480	2,134,300	2,036,628
OPERATING EXPENSES:					
Salaries	15,484	0	0	0	14,936
Fringe Benefits	535,813	414,164	1,047,870	1,047,870	842,749
Commodities	0	0	350	350	0
Services	794,271	755,405	884,089	848,937	766,200
Total Operating Expenses	1,345,568	1,169,569	1,932,309	1,897,157	1,623,885
OPERATING INCOME (LOSS)	812,043	988,042	237,171	237,143	412,743
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	2,546	2,546	3,500	3,500	1,732
Net Non-Operating Revenues (Expenses)	2,546	2,546	3,500	3,500	1,732
INCOME (LOSS) BEFORE TRANSFERS	814,589	990,588	240,671	240,643	414,475
Transfers In	0	0	0	0	0
Transfers Out	0	(15,484)	(15,484)	(15,456)	0
CHANGE IN NET ASSETS	814,589	975,104	225,187	225,187	414,475
NET ASSETS--Beginning of Year	346,520	2,713,222	2,713,222	2,713,222	(67,955)
NET ASSETS--End of Year	1,161,109	3,688,326	2,938,409	2,938,409	346,520
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(160,515)			
Beginning Net Assets Conversion to GAAP Basis		(2,366,702)			
GAAP Basis Net Assets		1,161,109			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$1,296,832	\$1,977,311
Cash Receipts for Claims Reimbursements	49,333	49,412
Cash Payments to Employees for Services	(15,484)	(14,936)
Cash Payments to Suppliers for Goods and Services	(680,135)	(612,779)
Cash Payments for Claims	(486,795)	(759,756)
Net Cash Provided (Used) By Operating Activities	163,751	639,252
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	2,546	1,732
Net Cash Provided (Used) By Investment Activities	2,546	1,732
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	166,297	640,984
Cash and Cash Equivalents at Beginning of Year	2,620,684	1,979,700
Cash and Cash Equivalents at End of Year	2,786,981	2,620,684
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$812,043	\$412,743
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	160,515	194,162
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(30)	(26)
Decrease (Increase) in Due From Other Funds	(811,416)	(9,879)
Increase (Decrease) in Payables	3,248	41,643
Increase (Decrease) in Due To Other Funds	(609)	609
Increase (Decrease) in Unremitted Payroll Withholdings	0	0
Net Cash Provided (Used) By Operating Activities	163,751	639,252

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 ASSETS
 NOVEMBER 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$592,649	\$168,173
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	54	0
Accrued Interest	0	0
Other	1,466	0
Due From Other Funds	7,283	11,149
Total Assets	601,452	179,322
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	434,242	10,899
Due To Other Funds	64	55
Funds Held For Others	70,463	67,659
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	504,769	78,613
 <u>NET ASSETS</u>		
Unrestricted	96,683	100,709
Total Net Assets	96,683	100,709

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
ACTUAL AND BUDGET (NON-GAAP BASIS)
FOR THE FISCAL YEAR ENDED NOVEMBER 30, 2012

	2012				2011
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$5,226,529	\$5,226,529	\$5,298,215	\$5,128,766	\$5,118,652
Miscellaneous	0	0	0	0	0
Total Operating Revenues	5,226,529	5,226,529	5,298,215	5,128,766	5,118,652
OPERATING EXPENSES:					
Salaries	26,940	0	0	0	0
Fringe Benefits	5,192,994	5,192,994	5,258,589	5,089,140	5,111,339
Commodities	186	186	202	202	83
Services	10,850	10,850	12,456	12,560	30
Total Operating Expenses	5,230,970	5,204,030	5,271,247	5,101,902	5,111,452
OPERATING INCOME (LOSS)	(4,441)	22,499	26,968	26,864	7,200
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	415	415	0	0	201
Net Non-Operating Revenues (Expenses)	415	415	0	0	201
INCOME (LOSS) BEFORE TRANSFERS	(4,026)	22,914	26,968	26,864	7,401
Transfers In	0	0	0	0	0
Transfers Out	0	(26,940)	(26,940)	(26,836)	0
CHANGE IN NET ASSETS	(4,026)	(4,026)	28	28	7,401
NET ASSETS--Beginning of Year	100,709	100,709	100,709	100,709	93,308
NET ASSETS--End of Year	96,683	96,683	100,737	100,737	100,709
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Assets Conversion to GAAP Basis		0			
GAAP Basis Net Assets		96,683			

COUNTY OF CHAMPAIGN, ILLINOIS
EMPLOYEE HEALTH INSURANCE FUND
COMPARATIVE STATEMENT OF CASH FLOWS
FOR THE FISCAL YEARS ENDED NOVEMBER 30, 2012 and 2011

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$5,228,875	\$5,110,045
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(26,940)	0
Cash Payments to Suppliers for Goods and Services	(4,777,874)	(5,110,680)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	424,061	(635)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid to Other Funds	0	0
Net Cash Provided (Used) By Non-Capital Financing Activities	0	0
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	415	201
Net Cash Provided (Used) By Investment Activities	415	201
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	424,476	(434)
Cash and Cash Equivalents at Beginning of Year	168,173	168,607
Cash and Cash Equivalents at End of Year	592,649	168,173
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$4,441)	\$7,200
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	(1,520)	1,538
Decrease (Increase) in Due From Other Funds	3,866	(10,145)
Increase (Decrease) in Payables	423,343	9,895
Increase (Decrease) in Due To Other Funds	9	(124)
Increase (Decrease) in Unremitted Payroll Withholdings	2,804	(8,999)
Net Cash Provided (Used) By Operating Activities	424,061	(635)

Non-cash Investing, Capital and Financing Activities:

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