

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, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$1,589,406	\$3,551,375
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	152	0
Accrued Interest	0	0
Other	721	0
Due From Other Funds	2,051,930	751,649
Prepaid Expenses	716,677	0
Total Assets	4,358,886	4,303,024
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	47,437	67,129
Due To Other Funds	6,055	5,454
Funds Held For Others	0	0
Estimated Claims Payable	669,213	615,295
NONCURRENT LIABILITIES:		
Estimated Claims Payable	1,259,888	1,175,023
Total Liabilities	1,982,593	1,862,901
 <u>NET POSITION</u>		
Unrestricted	2,376,293	2,440,123
Total Net Position	2,376,293	2,440,123

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$1,743,054	\$1,743,054	\$2,044,774	\$2,044,774	\$1,830,253
Miscellaneous	10,752	10,752	6,959	0	0
Total Operating Revenues	<u>1,753,806</u>	<u>1,753,806</u>	<u>2,051,733</u>	<u>2,044,774</u>	<u>1,830,253</u>
OPERATING EXPENSES:					
Salaries	17,398	0	0	0	15,672
Fringe Benefits	939,911	808,155	1,003,535	1,003,535	(80,400)
Commodities	54	54	350	350	621
Services	862,300	790,897	1,030,450	1,023,491	617,161
Total Operating Expenses	<u>1,819,663</u>	<u>1,599,106</u>	<u>2,034,335</u>	<u>2,027,376</u>	<u>553,054</u>
OPERATING INCOME (LOSS)	<u>(65,857)</u>	<u>154,700</u>	<u>17,398</u>	<u>17,398</u>	<u>1,277,199</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	2,027	2,027	0	0	1,815
Net Non-Operating Revenues (Expenses)	<u>2,027</u>	<u>2,027</u>	<u>0</u>	<u>0</u>	<u>1,815</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(63,830)</u>	<u>156,727</u>	<u>17,398</u>	<u>17,398</u>	<u>1,279,014</u>
Transfers In	0	0	0	0	0
Transfers Out	0	(17,398)	(17,398)	(17,398)	0
CHANGE IN NET POSITION	<u>(63,830)</u>	<u>139,329</u>	<u>0</u>	<u>0</u>	<u>1,279,014</u>
NET POSITION--Beginning of Period	<u>2,440,123</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>1,161,109</u>
NET POSITION--End of Period	<u>2,376,293</u>	<u>4,369,770</u>	<u>4,230,441</u>	<u>4,230,441</u>	<u>2,440,123</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		(203,159)			
Beginning Net Position Conversion to GAAP Basis		<u>(1,790,318)</u>			
GAAP Basis Net Position		<u>2,376,293</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 SELF-FUNDED INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 and FISCAL YEAR ENDED NOVEMBER 30, 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$442,621	\$2,048,632
Cash Receipts for Claims Reimbursements	10,031	0
Cash Payments to Employees for Services	(17,398)	(15,672)
Cash Payments to Suppliers for Goods and Services	(1,931,019)	(679,055)
Cash Payments for Claims	<u>(468,231)</u>	<u>(591,326)</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>762,579</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers/Loans Received From Other Funds	0	0
Transfers/Loans Paid To Other Funds	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital Contributions Received	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Capital and Related Financing Activities	<u>0</u>	<u>0</u>
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Interest Received on Investments and Bank Deposits	<u>2,027</u>	<u>1,815</u>
Net Cash Provided (Used) By Investment Activities	<u>2,027</u>	<u>1,815</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,961,969)	764,394
Cash and Cash Equivalents at Beginning of Year	<u>3,551,375</u>	<u>2,786,981</u>
Cash and Cash Equivalents at End of Year	<u><u>1,589,406</u></u>	<u><u>3,551,375</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$65,857)	\$1,277,199
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	138,783	(736,899)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(873)	166
Decrease (Increase) in Due From Other Funds	(1,300,281)	218,213
Increase (Decrease) in Prepaid Expenses	(716,677)	0
Increase (Decrease) in Payables	(19,692)	(1,554)
Increase (Decrease) in Due To Other Funds	601	5,454
Increase (Decrease) in Unremitted Payroll Withholdings	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>(1,963,996)</u>	<u>762,579</u>

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, 2014 and NOVEMBER 30, 2013

	2014	2013
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$586,613	\$147,230
Investments	0	0
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	80	0
Accrued Interest	0	0
Other	907	8
Due From Other Funds	10,621	0
Total Assets	598,221	147,238
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	484,345	47,163
Due To Other Funds	29,944	26,609
Funds Held For Others	86,995	70,053
Unearned Revenue	17,029	0
Estimated Claims Payable	0	0
NONCURRENT LIABILITIES:		
Estimated Claims Payable	0	0
Total Liabilities	618,313	143,825
 <u>NET POSITION</u>		
Unrestricted	(20,092)	3,413
Total Net Position	(20,092)	3,413

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 THIRTEEN MONTHS ENDED DECEMBER 31, 2014

	2014				2013
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$6,289,307	\$6,289,307	\$6,370,185	\$6,091,040	\$5,396,423
Miscellaneous	347	347	200	0	0
Total Operating Revenues	<u>6,289,654</u>	<u>6,289,654</u>	<u>6,370,385</u>	<u>6,091,040</u>	<u>5,396,423</u>
OPERATING EXPENSES:					
Salaries	29,871	0	0	0	26,536
Fringe Benefits	6,267,451	6,267,451	6,326,095	6,046,950	5,462,931
Commodities	324	324	327	230	0
Services	15,583	15,583	16,010	13,000	359
Total Operating Expenses	<u>6,313,229</u>	<u>6,283,358</u>	<u>6,342,432</u>	<u>6,060,180</u>	<u>5,489,826</u>
OPERATING INCOME (LOSS)	<u>(23,575)</u>	<u>6,296</u>	<u>27,953</u>	<u>30,860</u>	<u>(93,403)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	70	70	0	0	133
Net Non-Operating Revenues (Expenses)	<u>70</u>	<u>70</u>	<u>0</u>	<u>0</u>	<u>133</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>(23,505)</u>	<u>6,366</u>	<u>27,953</u>	<u>30,860</u>	<u>(93,270)</u>
Transfers In	0	0	0	0	0
Transfers Out	0	(29,871)	(29,871)	(30,278)	0
CHANGE IN NET POSITION	<u>(23,505)</u>	<u>(23,505)</u>	<u>(1,918)</u>	<u>582</u>	<u>(93,270)</u>
NET POSITION--Beginning of Period	<u>3,413</u>	<u>3,413</u>	<u>3,413</u>	<u>3,413</u>	<u>96,683</u>
NET POSITION--End of Period	<u>(20,092)</u>	<u>(20,092)</u>	<u>1,495</u>	<u>3,995</u>	<u>3,413</u>
Revenues/Transfers In Conversion to GAAP Basis		0			
Expenses/Transfers Out Conversion to GAAP Basis		0			
Beginning Net Position Conversion to GAAP Basis		<u>0</u>			
GAAP Basis Net Position		<u>(20,092)</u>			

COUNTY OF CHAMPAIGN, ILLINOIS
 EMPLOYEE HEALTH INSURANCE FUND
 COMPARATIVE STATEMENT OF CASH FLOWS
 FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2014 and FISCAL YEAR ENDED NOVEMBER 30, 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Receipts from Other Funds and Employees for Services	\$6,278,054	\$5,405,218
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,871)	(26,536)
Cash Payments to Suppliers for Goods and Services	(5,808,870)	(5,824,234)
Cash Payments for Claims	0	0
Net Cash Provided (Used) By Operating Activities	439,313	(445,552)
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	70	133
Net Cash Provided (Used) By Investment Activities	70	133
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	439,383	(445,419)
Cash and Cash Equivalents at Beginning of Year	147,230	592,649
Cash and Cash Equivalents at End of Year	586,613	147,230
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	(\$23,575)	(\$93,403)
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	(979)	1,512
Decrease (Increase) in Due From Other Funds	(10,621)	7,283
Increase (Decrease) in Payables	437,182	(387,079)
Increase (Decrease) in Due To Other Funds	3,335	26,545
Increase (Decrease) in Unearned Revenues	17,029	0
Increase (Decrease) in Unremitted Payroll Withholdings	16,942	(410)
Net Cash Provided (Used) By Operating Activities	439,313	(445,552)

Non-cash Investing, Capital and Financing Activities:

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