

## 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, 2016 and 2015

	2016	2015
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash	\$ 2,056,389	\$ 1,705,740
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	198	184
Other	0	750
Due From Other Funds	1,929,966	1,924,731
Prepaid Items	740,876	702,559
Total Assets	\$ 4,727,429	\$ 4,333,964
 <u>LIABILITIES</u>		
CURRENT LIABILITIES:		
Accounts Payable	30,813	11,516
Due To Other Funds	19,085	38
Estimated Claims Payable	1,172,928	1,144,755
NONCURRENT LIABILITIES:		
Estimated Claims Payable	2,472,425	2,435,568
Total Liabilities	3,695,251	3,591,877
 <u>NET POSITION</u>		
Unrestricted	1,032,178	742,087
Total Net Position	\$ 1,032,178	\$ 742,087

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 FISCAL YEAR ENDED DECEMBER 31, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 1,947,066	\$ 1,820,511	\$ 2,434,110	\$ 2,434,110	\$ 1,722,295
Miscellaneous	73,186	73,186	13,809	0	25,219
Total Operating Revenues	<u>2,020,252</u>	<u>1,893,697</u>	<u>2,447,919</u>	<u>2,434,110</u>	<u>1,747,514</u>
OPERATING EXPENSES:					
Salaries	18,700	0	0	0	12,130
Fringe Benefits	896,061	836,548	1,107,357	1,107,357	1,610,600
Commodities	0	0	0	0	41
Services	820,429	814,912	1,226,567	1,212,903	1,761,230
Total Operating Expenses	<u>1,735,190</u>	<u>1,651,460</u>	<u>2,333,924</u>	<u>2,320,260</u>	<u>3,384,001</u>
OPERATING INCOME (LOSS)	<u>285,062</u>	<u>242,237</u>	<u>113,995</u>	<u>113,850</u>	<u>(1,636,487)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	5,029	5,029	2,000	2,000	2,281
Net Non-Operating Revenues (Expenses)	<u>5,029</u>	<u>5,029</u>	<u>2,000</u>	<u>2,000</u>	<u>2,281</u>
INCOME (LOSS) BEFORE TRANSFERS	290,091	247,266	115,995	115,850	(1,634,206)
Transfers Out	0	(18,700)	(18,700)	(18,555)	0
CHANGE IN NET POSITION	290,091	228,566	97,295	97,295	(1,634,206)
NET POSITION--Beginning of Period	<u>742,087</u>	<u>4,322,410</u>	<u>4,322,410</u>	<u>4,322,410</u>	<u>2,376,293</u>
NET POSITION--End of Period	<u>\$ 1,032,178</u>	<u>\$ 4,550,976</u>	<u>\$ 4,419,705</u>	<u>\$ 4,419,705</u>	<u>\$ 742,087</u>
Revenues/Transfers In Conversion to GAAP Basis		126,555			
Expenses/Transfers Out Conversion to GAAP Basis		(65,030)			
Beginning Net Position Conversion to GAAP Basis		<u>(3,580,323)</u>			
GAAP Basis Net Position		<u>\$ 1,032,178</u>			

COUNTY OF CHAMPAIGN, ILLINOIS  
 SELF-FUNDED INSURANCE FUND  
 COMPARATIVE STATEMENT OF CASH FLOWS  
 FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 1,941,817	\$ 1,849,462
Cash Receipts for Claims Reimbursements	73,936	25,190
Cash Payments to Employees for Services	(18,700)	(12,130)
Cash Payments to Suppliers for Goods and Services	(812,049)	(1,246,248)
Cash Payments for Claims	<u>(839,384)</u>	<u>(502,221)</u>
Net Cash Provided (Used) By Operating Activities	<u>345,620</u>	<u>114,053</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	<u>5,029</u>	<u>2,281</u>
Net Cash Provided (Used) By Investment Activities	<u>5,029</u>	<u>2,281</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>350,649</b>	<b>116,334</b>
Cash and Cash Equivalents at Beginning of Year	<u>1,705,740</u>	<u>1,589,406</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 2,056,389</u></u>	<u><u>\$ 1,705,740</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$285,062	(\$1,636,487)
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	65,030	1,651,222
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	736	(61)
Decrease (Increase) in Due From Other Funds	(5,235)	127,199
Increase (Decrease) in Prepaid Items	(38,317)	14,118
Increase (Decrease) in Payables	19,297	(35,921)
Increase (Decrease) in Due To Other Funds	<u>19,047</u>	<u>(6,017)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 345,620</u></u>	<u><u>\$ 114,053</u></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, 2016 and 2015

<u>ASSETS</u>	<u>2016</u>	<u>2015</u>
<b>CURRENT ASSETS:</b>		
Cash	\$ 718,165	\$ 70,763
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	49	0
Other	1,136	269
Due From Other Funds	<u>6,047</u>	<u>0</u>
Total Assets	<u>\$ 725,397</u>	<u>\$ 71,032</u>
 <b>LIABILITIES</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts Payable	95,703	29,807
Due To Other Funds	29,654	32
Funds Held For Others	<u>85,084</u>	<u>85,331</u>
Total Liabilities	<u>210,441</u>	<u>115,170</u>
 <b>NET POSITION</b>		
Unrestricted	<u>514,956</u>	<u>(44,138)</u>
Total Net Position	<u>\$ 514,956</u>	<u>\$ (44,138)</u>

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 FISCAL YEAR ENDED DECEMBER 31, 2016

	2016				2015
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
OPERATING REVENUES:					
Charges for Services	\$ 5,991,926	\$ 5,991,926	\$ 6,845,427	\$ 6,845,427	\$ 5,948,774
Miscellaneous	300	300	200	0	350
Total Operating Revenues	<u>5,992,226</u>	<u>5,992,226</u>	<u>6,845,627</u>	<u>6,845,427</u>	<u>5,949,124</u>
OPERATING EXPENSES:					
Salaries	29,636	0	0	0	29,197
Fringe Benefits	5,390,524	5,390,524	6,134,116	6,134,116	5,943,101
Commodities	136	136	136	0	0
Services	13,540	13,540	16,064	16,000	959
Total Operating Expenses	<u>5,433,836</u>	<u>5,404,200</u>	<u>6,150,316</u>	<u>6,150,116</u>	<u>5,973,257</u>
OPERATING INCOME (LOSS)	<u>558,390</u>	<u>588,026</u>	<u>695,311</u>	<u>695,311</u>	<u>(24,133)</u>
NON-OPERATING REVENUES (EXPENSES):					
Investment Earnings	704	704	0	0	87
Net Non-Operating Revenues (Expenses)	<u>704</u>	<u>704</u>	<u>0</u>	<u>0</u>	<u>87</u>
INCOME (LOSS) BEFORE TRANSFERS	559,094	588,730	695,311	695,311	(24,046)
Transfers Out	0	(29,636)	(31,035)	(31,035)	0
CHANGE IN NET POSITION	559,094	559,094	664,276	664,276	(24,046)
NET POSITION--Beginning of Period	<u>(44,138)</u>	<u>(44,138)</u>	<u>(44,138)</u>	<u>(44,138)</u>	<u>(20,092)</u>
NET POSITION--End of Period	<u>\$ 514,956</u>	<u>\$ 514,956</u>	<u>\$ 620,138</u>	<u>\$ 620,138</u>	<u>\$ (44,138)</u>

COUNTY OF CHAMPAIGN, ILLINOIS  
EMPLOYEE HEALTH INSURANCE FUND  
COMPARATIVE STATEMENT OF CASH FLOWS  
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 5,985,263	\$ 5,960,463
Cash Receipts for Claims Reimbursements	0	0
Cash Payments to Employees for Services	(29,636)	(29,197)
Cash Payments to Suppliers for Goods and Services	(5,308,929)	(6,447,203)
Cash Payments for Claims	<u>0</u>	<u>0</u>
Net Cash Provided (Used) By Operating Activities	<u>646,698</u>	<u>(515,937)</u>
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>		
Interest Received on Investments and Bank Deposits	<u>704</u>	<u>87</u>
Net Cash Provided (Used) By Investment Activities	<u>704</u>	<u>87</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>647,402</b>	<b>(515,850)</b>
Cash and Cash Equivalents at Beginning of Year	<u>70,763</u>	<u>586,613</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 718,165</u></u>	<u><u>\$ 70,763</u></u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	\$ 558,390	\$ (24,133)
Adjust For Non-Cash Revenue/Expense:		
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(916)	718
Decrease (Increase) in Due From Other Funds	(6,047)	10,621
Increase (Decrease) in Payables	65,896	(454,538)
Increase (Decrease) in Due To Other Funds	29,622	(29,912)
Increase (Decrease) in Unearned Revenue	0	(17,029)
Increase (Decrease) in Unremitted Payroll Withholdings	<u>(247)</u>	<u>(1,664)</u>
Net Cash Provided (Used) By Operating Activities	<u><u>\$ 646,698</u></u>	<u><u>\$ (515,937)</u></u>

Non-cash Investing, Capital and Financing Activities:

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