

Enterprise Funds

Purpose: Enterprise funds are used to account for activities for which a fee is charged to external users for goods or services.

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND COMPARATIVE STATEMENT OF NET POSITION (EXHIBIT F-1)
DECEMBER 31, 2020 AND 2019

	2020	2019
ASSETS		
Current Assets		
Cash	\$ -	\$ 1,165,933
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	-	530,060
Other	-	332,827
Due From Other Funds	-	35,456
Resident Trust Accounts	-	3,355
	-	3,355
Total Assets	-	2,067,631
LIABILITIES		
Current Liabilities		
Accounts Payable	\$ -	\$ 37,943
Due To Other Funds	-	6,793,727
Funds Held For Others	-	3,355
Unearned Revenue	-	330,000
	-	330,000
Total Liabilities	-	7,165,025
NET POSITION		
Unrestricted	-	(5,097,394)
Total Net Position	\$ -	\$ (5,097,394)

COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND NET
POSITION – ACTUAL AND BUDGET (NON-GAAP BASIS) (EXHIBIT F-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	\$ -	\$ -	\$ -	\$ -	\$ 1,850,277
Miscellaneous	-	-	-	-	15,666
Total Operating Revenues	-	-	-	-	1,865,943
OPERATING EXPENSES					
Salaries	-	-	-	-	1,609,626
Fringe Benefits	-	-	-	-	959,259
Commodities	-	-	-	-	243,771
Services	-	-	-	-	1,774,063
Depreciation	-	-	-	-	184,227
Total Operating Expenses	-	-	-	-	4,770,946
OPERATING INCOME (LOSS)	-	-	-	-	(2,905,003)
NON-OPERATING REVENUES (EXPENSES)					
Investment Earnings	-	-	-	-	25,292
Loss on Disposal of Fixed Assets	-	-	-	-	(8,311,886)
Net Non-Operating Revenues (Expenses)	-	-	-	-	(8,286,594)
INCOME (LOSS) BEFORE TRANSFERS	-	-	-	-	(11,191,597)
Transfers In	5,097,394	-	-	-	-
Transfers Out	-	(411,089)	-	-	(7,875,681)
CHANGE IN NET POSITION	5,097,394	(411,089)	-	-	(19,067,278)
Net Position--Beginning of Year	(5,097,394)	411,089	411,089	411,089	13,969,884
NET POSITION--END OF YEAR	\$ -	\$ -	\$ 411,089	\$ 411,089	\$ (5,097,394)
Revenues/Sources Conversion to GAAP Basis		5,097,394			
Expenditures/Uses Conversion to GAAP Basis		411,089			
Beginning Fund Balance Conversion to GAAP Basis		(5,508,483)			
GAAP Basis Net Position		\$ -			

**COUNTY OF CHAMPAIGN, ILLINOIS
NURSING HOME FUND COMPARATIVE STATEMENT OF CASH FLOWS (EXHIBIT F-3)
FOR THE FISCAL YEARS ENDED DECEMBER 31, 2020 AND 2019**

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Receipts from Customers	\$ -	\$ 5,443,517
Cash Payments to Employees for Services	-	(2,057,161)
Cash Payments to Suppliers and Other Funds For Goods and Services	-	(3,534,699)
Net Cash Provided (Used) By Operating Activities	-	(148,343)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfers/Loans (Paid) to Other Funds	(1,165,933)	(7,875,681)
Net Cash Provided (Used) By Non-Capital Financing Activities	(1,165,933)	(7,875,681)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from Sale of Capital Assets	-	8,879,157
Payments for Acquisition and Construction of Capital Assets	-	(31,071)
Net Cash Provided (Used) By Capital and Related Financing Activities	-	8,848,086
CASH FLOWS FROM INVESTMENT ACTIVITIES		
Interest Received on Investments and Bank Deposits	-	25,292
Net Cash Provided (Used) By Investment Activities	-	25,292
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,165,933)	849,354
Cash and Cash Equivalents at Beginning of Year	1,165,933	316,579
Cash and Cash Equivalents at End of Year	\$ -	\$ 1,165,933
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income (Loss)	-	(2,905,003)
Adjust For Non-Cash Revenue/Expense:		
Depreciation Expense	-	184,227
Increase (Decrease) in Net Obligation for OPEB	-	(67,471)
Decrease (Increase) in Deferred Outflows and Inflows	-	1,827,245
Increase(Decrease) in Net Pension Liability	-	(2,116,509)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	-	1,267,175
Decrease (Increase) in Due From Other Funds	-	1,980,399
Decrease (Increase) in Inventories	-	6,014
Decrease (Increase) in Prepaid Items	-	46,757
Increase (Decrease) in Salaries & Compensated Absences Payable	-	(447,534)
Increase (Decrease) in Payables	-	(1,852,461)
Increase (Decrease) in Due To Other Funds	-	1,598,818
Increase (Decrease) in Unearned Revenue	-	330,000
Net Cash Provided (Used) By Operating Activities	\$ -	\$ (148,343)

Non-cash Investing, Capital and Financing Activities:

In fiscal year 2020, the Nursing Home was no longer in operation. A non-cash transfer was made in the amount of \$(6,263,327) to move all non-cash assets and liabilities to special revenue fund "Nursing Home Fund - Post Closure". In fiscal year 2019, the Nursing Home did not receive any non-cash donations.

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