

## **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, 2022, AND 2021**

	2022	2021
<b>ASSETS</b>		
Current Assets		
Cash	\$ 3,573,945	\$ 2,929,095
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	308	298
Due From Other Funds	2,023,830	3,547,106
Prepaid Items	757,992	909,170
Total Assets	\$ 6,356,075	\$ 7,385,669
 <b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable	\$ 104,816	\$ 263,720
Due To Other Funds	43,462	38,474
Estimated Claims Payable	1,115,161	1,137,793
Noncurrent Liabilities		
Estimated Claims Payable	1,989,976	1,997,695
Total Liabilities	3,253,415	3,437,682
 <b>NET POSITION</b>		
Unrestricted	3,102,660	3,947,987
Total Net Position	\$ 3,102,660	\$ 3,947,987

**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, 2022**

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Fees, Fines, & Forfeitures	\$ 1,284,831	\$ 1,284,831	\$ 2,537,637	\$ 2,537,637	\$ 2,436,487
Miscellaneous	595	595	-	-	66,854
<b>Total Operating Revenues</b>	<u>1,285,426</u>	<u>1,285,426</u>	<u>2,537,637</u>	<u>2,537,637</u>	<u>2,503,341</u>
<b>OPERATING EXPENSES</b>					
Salaries	20,592	-	-	-	19,973
Fringe Benefits	857,473	857,473	939,667	939,667	554,755
Services	1,302,874	483,771	2,072,378	2,072,378	1,125,428
<b>Total Operating Expenses</b>	<u>2,180,939</u>	<u>1,341,244</u>	<u>3,012,045</u>	<u>3,012,045</u>	<u>1,700,156</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(895,513)</u>	<u>(55,818)</u>	<u>(474,408)</u>	<u>(474,408)</u>	<u>803,185</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	50,186	50,186	1,600	1,600	1,870
Net Non-Operating Revenues (Expenses)	50,186	50,186	1,600	1,600	1,870
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>(845,327)</u>	<u>(5,632)</u>	<u>(472,808)</u>	<u>(472,808)</u>	<u>805,055</u>
Transfers In	-	-	250,000	250,000	-
Transfers Out	-	(20,592)	(20,592)	(20,592)	-
<b>CHANGE IN NET POSITION</b>	<u>(845,327)</u>	<u>(26,224)</u>	<u>(243,400)</u>	<u>(243,400)</u>	<u>805,055</u>
<b>Net Position--Beginning of Year</b>	<u>3,947,987</u>	<u>5,310,001</u>	<u>5,310,001</u>	<u>5,310,001</u>	<u>3,142,932</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 3,102,660</u>	<u>\$ 5,283,777</u>	<u>\$ 5,066,601</u>	<u>\$ 5,066,601</u>	<u>\$ 3,947,987</u>
Revenues/Transfers In Conversion to GAAP Basis		-			
Expenses/Transfers Out Conversion to GAAP Basis		(819,103)			
Beginning Net Position Conversion to GAAP Basis		(1,362,014)			
<b>GAAP Basis Net Position</b>		<u>\$ 3,102,660</u>			

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**SELF-FUNDED INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2022, AND 2021**

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 2,808,097	\$ 2,708,084
Cash Receipts for Claims Reimbursements	595	105,328
Cash Payments to Employees for Services	(20,592)	(19,973)
Cash Payments to Suppliers for Goods and Services	(197,150)	(1,189,655)
Cash Payments for Claims	(1,996,286)	(1,490,650)
Net Cash Provided (Used) By Operating Activities	594,664	113,134
<b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	50,186	1,870
Net Cash Provided (Used) By Investment Activities	50,186	1,870
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	644,850	115,004
<b>Cash and Cash Equivalents at Beginning of Year</b>	2,929,095	2,814,091
<b>Cash and Cash Equivalents at End of Year</b>	\$ 3,573,945	\$ 2,929,095
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (895,513)	\$ 803,185
Adjust For Non-Cash Revenue/Expense:		
Increase (Decrease) in Estimated Claims Payable	(30,351)	(291,354)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	(10)	38,465
Decrease (Increase) in Due From Other Funds	1,523,276	271,606
Increase (Decrease) in Prepaid Items	151,178	(909,170)
Increase (Decrease) in Payables	(158,904)	161,928
Increase (Decrease) in Due To Other Funds	4,988	38,474
Net Cash Provided (Used) By Operating Activities	\$ 594,664	\$ 113,134

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, 2022, AND 2021**

	2022	2021
<b>ASSETS</b>		
Current Assets		
Cash	\$ 250,617	\$ 690,620
Receivables, Net of Uncollectible Amounts:		
Intergovernmental	5,223	2,776
Other	-	23,875
Due From Other Funds	395,268	-
Prepaid items	-	1,719
	\$ 651,108	\$ 718,990
<b>LIABILITIES</b>		
Current Liabilities		
Accrued Salaries Payable	\$ 2,932	\$ -
Accounts Payable	21,619	2,000
Due To Other Funds	512	21
Due To Other Governments	4,535	68,005
Unearned Revenue	20,660	26,520
	50,258	96,546
<b>NET POSITION</b>		
Unrestricted	600,850	622,444
	\$ 600,850	\$ 622,444

**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, 2022**

	2022				2021
	Actual (GAAP Basis)	Actual (Budgetary Basis)	Budget (Final)	Budget (Original)	Actual (GAAP Basis)
<b>OPERATING REVENUES</b>					
Charges for Services	\$ 6,457,966	\$ 6,457,966	\$ -	\$ 7,525,950	\$ 6,664,642
Miscellaneous	48,322	48,322	7,425,950	-	213
Total Operating Revenues	<u>6,506,288</u>	<u>6,506,288</u>	<u>7,425,950</u>	<u>7,525,950</u>	<u>6,664,855</u>
<b>OPERATING EXPENSES</b>					
Fringe Benefits	6,519,005	6,519,005	7,406,250	7,406,250	6,701,522
Commodities	106	106	200	200	106
Services	15,250	15,250	19,500	19,500	2,000
Total Operating Expenses	<u>6,534,361</u>	<u>6,534,361</u>	<u>7,425,950</u>	<u>7,425,950</u>	<u>6,703,628</u>
<b>OPERATING INCOME (LOSS)</b>	<u>(28,073)</u>	<u>(28,073)</u>	<u>-</u>	<u>100,000</u>	<u>(38,773)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Investment Earnings	6,479	6,479	-	-	20
Net Non-Operating Revenues (Expenses)	<u>6,479</u>	<u>6,479</u>	<u>-</u>	<u>-</u>	<u>20</u>
<b>CHANGE IN NET POSITION</b>	(21,594)	(21,594)	-	100,000	(38,753)
<b>Net Position--Beginning of Year</b>	<u>622,444</u>	<u>622,444</u>	<u>622,444</u>	<u>622,444</u>	<u>661,197</u>
<b>NET POSITION--END OF YEAR</b>	<u>\$ 600,850</u>	<u>\$ 600,850</u>	<u>\$ 622,444</u>	<u>\$ 722,444</u>	<u>\$ 622,444</u>

**COUNTY OF CHAMPAIGN, ILLINOIS**  
**EMPLOYEE HEALTH INSURANCE FUND COMPARATIVE STATEMENT OF CASH FLOWS**  
**FOR THE FISCAL YEARS ENDED DECEMBER 31, 2022, AND 2021**

	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Receipts from Other Funds and Employees for Services	\$ 6,132,448	\$ 6,638,452
Cash Payments to Suppliers for Goods and Services	(6,578,930)	(6,684,187)
Net Cash Provided (Used) By Operating Activities	(446,482)	(45,735)
 <b>CASH FLOWS FROM INVESTMENT ACTIVITIES</b>		
Interest Received on Investments and Bank Deposits	6,479	20
Net Cash Provided (Used) By Investment Activities	6,479	20
 <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(440,003)	(45,715)
 <b>Cash and Cash Equivalents at Beginning of Year</b>	690,620	736,335
 <b>Cash and Cash Equivalents at End of Year</b>	\$ 250,617	\$ 690,620
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ (28,073)	\$ (38,773)
Adjust For Non-Revenue/Expense Cash Flows:		
Decrease (Increase) in Receivables	21,428	(26,403)
Decrease (Increase) in Due From Other Funds	(395,268)	-
Decrease (Increase) in Prepaid Items	1,719	(1,719)
Increase (Decrease) in Accrued Salaries	2,932	-
Increase (Decrease) in Payables	19,619	(14,100)
Increase (Decrease) in Due To Other Funds	491	17
Increase (Decrease) in Unremitted Payroll Withholdings	(63,470)	9,147
Increase (Decrease) in Unearned Revenue	(5,860)	26,096
Net Cash Provided (Used) By Operating Activities	\$ (446,482)	\$ (45,735)

Non-cash Investing, Capital and Financing Activities:  
The Employee Health Insurance Fund had no non-cash transactions.