



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
October 31, 2016, Unaudited**

Presented to Board of Health: December 12, 2016

Champaign-Urbana Public Health District
Director of Finance's Report
As of October, 2016, Unaudited Financials
December 12, 2016 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through October 31, 2016. Cash in the bank as of 10/31/16 was \$4,421,562.
- Overview of Financials
 - Fund balance as of October 31, 2016 including this surplus is \$4,395,024 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - October 31, 2016 ended with a year-to-date surplus of \$213,606 (See page 2, item b), which is less than the budgeted deficit of \$46,619 (See page 2, item c) for this same time period.
 - **Revenue ended 3.38% below YTD budget.**
 - Property Taxes is below budget by \$6,760 (0.62% below YTD budget) (See page 2, item d)
 - Grants and Contracts is below budget by \$55,037 (3.76% below YTD budget) (See page 2, item e)
 - This includes \$86,230 for Accounts Receivable Work-in-Progress (WIP). WIP are amounts that we anticipate being billed and paid to us, but we are unable to bill at this time due to various reasons, including, no contract on file, state systems are down, back-up of processing by granting agency preventing current billing, etc.
 - Additionally, the amount of sub-contract revenue is not able to be spent; therefore this also reduces the revenue. See Expenditures – Contractual Services (d)(ii)(2).
 - Fee for Services is below budget by \$5,790 (0.62% below YTD budget). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$38,502 more than budgeted.
 - This includes \$235,195 for 50/50 Match Work-in-Progress (WIP). WIP are amounts that we anticipate being billed and paid to us, but we are unable to bill at this time due to various reasons, including, no contract on file, state systems are down, back-up of processing by granting agency preventing current billing, etc.

- Environmental Health License and Permit is \$27,608 below budget.
- Vital Statistics revenue is \$7,065 below budget.
- Other Revenue is below budget by \$54,166 (53.60% below YTD budget). (See page 2, item g)
 - Rent Income is \$54,368 below budget. Budget averaged the anticipated additional revenue to be received after remodeling completed.
- **Expenditures ended 10.48% below YTD budget.**
 - Fringe Benefits are below budget by \$59,744. (8.32% below YTD budget) (See page 2, item i)
 - Health Insurance, FICA and IMRF are below budget \$33,918, \$11,066 and \$10,375, respectively.
 - Contractual Services is under budget by \$87,818 (37.26% below YTD budget) (See page 2, items j)
 - This variance is due to various items:
 - Subgrantee/subcontractor expenses due to no state budget. YTD Budget is \$70,525.
 - Other Contractual Service expenses includes:
 - Manpower for Maintenance workers for approximately \$5,689.
 - Ability Network, Inc. (CUPHD received 13 months of invoices in August for prior year. Therefore, budget did not include \$984/month for this service which enables us to verify patient insurance eligibility at time of service.
 - Patient Care and Client Assistance is below budget\$ 44,906. (22.65% below YTD budget) (See page 2, item k)
 - Primary Care is expenses are reduced due to lists of clients not yet provided for the services. Offsetting Primary Care, include increases in Housing Assistance and Utility Assistance.
 - Supplies is above budget \$23,919. (27.79% above YTD Budget) (See page 2, item l)
 - Approximately \$17K in consumable supplies for the Summer Food Program, \$7K for Mosquito Control supplies, and \$14K for flu vaccines. The budget and actual expenses should average out as the year proceeds.

- Debt Service – Principal is under budget \$37,342. (31.61% below YTD Budget) (See page 2, item r) – It appears the capital lease line item was over-budgeted by approximately \$9K per month (\$10K vs. \$1K).
- Capital Outlay is below budget \$73,807 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
- Transfers from General Fund allocated the full amount monthly; however the actual transfer was for the full amount for a variance of \$87K. This will average out as the year progresses.

**Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds**

As of Oct 31, 2016

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash	\$4,421,561.69	\$3,742,227.61	\$384,889.89	\$50,348.39	\$23,772.00	\$220,323.80
Accounts Receivable	\$1,345,773.95	\$1,298,676.66	\$38,310.92	\$0.00	\$6,966.37	\$1,820.00
Prepaid Expenditures	\$115,181.31	\$69,607.92	\$0.00	\$0.00	\$45,573.39	\$0.00
Fees for Services Receivable, Net of Allowance	\$278,655.10	\$278,655.10	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$26,858.12	\$26,858.12	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$6,188,030.17</u>	<u>\$5,416,025.41</u>	<u>\$423,200.81</u>	<u>\$50,348.39</u>	<u>\$76,311.76</u>	<u>\$222,143.80</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$100,880.11	\$93,630.11	\$0.00	\$7,250.00	\$0.00	\$0.00
Deferred Revenue_Property Taxes	\$1,242,232.82	\$1,094,461.71	\$99,863.35	\$19,272.35	\$28,635.41	\$0.00
Deferred Revenue_EH Permits	\$123,374.85	\$123,374.85	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$347.00	\$347.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$3,778.36	\$3,778.36	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$47,286.43	\$47,286.43	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$236,384.66	\$236,384.66	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$38,322.08	\$16,619.32	\$19,314.33	\$0.00	\$2,388.43	\$0.00
Total Liabilities	<u>\$1,793,006.31</u>	<u>\$1,616,282.44</u>	<u>\$119,177.68</u>	<u>\$26,522.35</u>	<u>\$31,023.84</u>	<u>\$0.00</u>
Total Fund Balance	<u>\$4,395,023.86</u>	<u>\$3,799,742.97</u>	<u>\$304,023.13</u>	<u>\$23,826.04</u>	<u>\$45,287.92</u>	<u>\$222,143.80</u>
Total Liabilities and Fund Balance	<u>\$6,188,030.17</u>	<u>\$5,416,025.41</u>	<u>\$423,200.81</u>	<u>\$50,348.39</u>	<u>\$76,311.76</u>	<u>\$222,143.80</u>
BEGINNING BALANCE	\$4,181,417.81	\$3,965,133.75	\$142,690.11	\$17,852.04	(\$33,152.04)	\$88,893.95
NET SURPLUS/(DEFICIT)	\$213,606.05	(\$165,390.78)	\$161,333.02	\$5,974.00	\$78,439.96	\$133,249.85
ENDING FUND BALANCE	<u>\$4,395,023.86</u> a	<u>\$3,799,742.97</u>	<u>\$304,023.13</u>	<u>\$23,826.04</u>	<u>\$45,287.92</u>	<u>\$222,143.80</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 4 Months Ended 10/31/16

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$279,382.62	\$1,090,327.20	\$1,097,087.02	(\$6,759.82) d	\$3,291,260.83	(\$2,200,933.63)
42xx	Grants & Contracts	\$339,308.09	\$1,409,358.36	\$1,464,395.08	(\$55,036.72) e	\$4,393,185.24	(\$2,983,826.88)
43xx	Fees for Services	\$254,425.97	\$929,225.08	\$935,014.64	(\$5,789.56) f	\$2,805,043.92	(\$1,875,818.84)
49xx	Other Revenue	\$11,927.38	\$46,884.21	\$101,050.64	(\$54,166.43) g	\$303,151.92	(\$256,267.71)
	Total Revenues	\$885,044.06	\$3,475,794.85	\$3,597,547.38	(\$121,752.53)	\$10,792,641.91	(\$7,316,847.06)
Expenses							
61xx	Personnel Services	\$453,615.33	\$1,896,318.58	\$1,921,233.34	\$24,914.76 h	\$5,763,884.71	\$3,867,566.13
62xx	Fringe Benefits	\$164,994.96	\$657,995.65	\$717,739.31	\$59,743.66 i	\$2,210,555.02	\$1,552,559.37
63xx	Contractual	\$31,785.82	\$147,885.96	\$235,703.52	\$87,817.56 j	\$707,110.56	\$559,224.60
64xx	Patient Care and Client Assistance	\$47,836.64	\$153,325.23	\$198,231.00	\$44,905.77 k	\$594,693.00	\$441,367.77
65xx	Supplies	\$17,252.39	\$109,991.25	\$86,071.96	(\$23,919.29) l	\$258,215.88	\$148,224.63
66xx	Printing	\$1,152.21	\$4,441.79	\$6,761.08	\$2,319.29 m	\$20,283.24	\$15,841.45
67xx	Travel and Transportation	\$9,696.01	\$37,964.91	\$40,269.48	\$2,304.57 n	\$120,808.44	\$82,843.53
68xx	Telecommunications	\$2,187.94	\$8,634.93	\$8,972.36	\$337.43 o	\$26,917.08	\$18,282.15
69xx	Insurance	\$6,561.39	\$26,106.10	\$27,082.68	\$976.58 p	\$81,248.04	\$55,141.94
70xx	Occupancy	\$12,679.62	\$53,757.49	\$43,888.32	(\$9,869.17) q	\$131,664.96	\$77,907.47
703x	Debt Service - Principal	\$20,350.75	\$80,807.03	\$118,149.36	\$37,342.33 r	\$354,448.08	\$273,641.05
703x	Debt Service - Interest	\$3,274.33	\$13,693.29	\$12,617.68	(\$1,075.61) s	\$37,853.04	\$24,159.75
71xx	Capital Outlay	\$0.00	\$28,363.51	\$102,170.32	\$73,806.81 t	\$306,510.96	\$278,147.45
90xx	Other Expenditures	\$9,653.51	\$42,903.08	\$38,726.40	(\$4,176.68) u	\$116,179.20	\$73,276.12
93xx	Allocations	\$0.00	\$0.00	(\$0.01) v	(\$0.01)	\$0.04	\$0.04
99xx	Transfers	\$0.00	\$0.00	\$86,549.16 w	\$86,549.16	\$0.00	\$0.00
	Total Expenses	\$781,040.90	\$3,262,188.80	\$3,644,165.96	\$381,977.16	\$10,730,372.25	\$7,468,183.45
BEGINNING FUND BALANCE							
		\$4,291,020.70	\$4,181,417.81	\$4,181,417.81	\$0.00	\$4,181,417.81	\$0.00
NET SURPLUS/(DEFICIT)							
		\$104,003.16	\$213,606.05	(\$46,618.58)	\$260,224.63	\$62,269.66	\$151,336.39
ENDING FUND BALANCE							
		\$4,395,023.86	\$4,395,023.86	\$4,134,799.23	\$260,224.63	\$4,243,687.47	\$151,336.39

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		<u>ACTUAL</u>		<u>BUDGET</u>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$183,235	\$732,941	\$732,928	\$13	\$2,198,784	(\$1,465,842)
4120	RE Tax Collected by County	\$49,446	\$197,783	\$199,616	(\$1,833)	\$598,849	(\$401,066)
4130	Personal Property Tax Replacement	\$15,347	\$34,183	\$34,272	(\$89)	\$102,816	(\$68,633)
4190	Other Property Taxes	\$0	\$0	\$4,665	(\$4,665)	\$13,996	(\$13,996)
4210	IL Dept of Public Health	\$143,375	\$493,333	\$608,872	(\$115,539)	\$1,826,615	(\$1,333,282)
4215	IDPH Local Health Protection	\$16,139	\$64,555	\$64,555	\$0	\$193,664	(\$129,109)
4220	IL Dept of Human Services	\$94,045	\$386,820	\$373,233	\$13,587	\$1,119,698	(\$732,878)
4223	IL Dept of Children and Family Services	\$29,777	\$29,777	\$40,934	(\$11,157)	\$122,801	(\$93,024)
4240	County Contract	\$50,149	\$206,387	\$211,332	(\$4,944)	\$633,995	(\$427,607)
4260	ILCC Grants	\$487	\$904	\$1,818	(\$914)	\$5,455	(\$4,551)
4290	Other Grants & Contracts	\$0	\$66,476	\$76,995	(\$10,519)	\$230,984	(\$164,508)
4299	A/R WIP	(\$15,101)	\$86,230	\$0	\$86,230	\$0	\$86,230
4310	CU & CC License Income	\$290	\$1,675	\$13,133	(\$11,458)	\$39,400	(\$37,725)
4322	Client Fee Revenue (Self-Pay)	\$19,326	\$65,025	\$60,877	\$4,148	\$182,632	(\$117,607)
4330	Environmental Health Permits	\$21,708	\$84,517	\$100,667	(\$16,150)	\$302,000	(\$217,483)
4344	IDPA - 50/50 Match	\$0	\$0	\$241,216	(\$241,216)	\$723,649	(\$723,649)
4355	Smoking Citation Fees	\$0	\$0	\$83	(\$83)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$0	\$400	\$233	\$167	\$700	(\$300)
4364	Health Insurance Fees	\$16,943	\$53,682	\$37,891	\$15,791	\$113,673	(\$59,991)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$5,996)	(\$23,361)	(\$14,632)	(\$8,729)	(\$43,896)	\$20,535
4370	Vital Statistics	\$23,829	\$68,951	\$76,016	(\$7,065)	\$228,048	(\$159,097)
4385	Medicaid Fee Revenue	\$139,439	\$525,021	\$535,767	(\$10,745)	\$1,607,300	(\$1,082,279)
4386	Medicaid Fee Write-Offs/Adjustments	(\$24,286)	(\$100,984)	(\$133,552)	\$32,568	(\$400,655)	\$299,671
4388	WPS Medicare	\$1,274	\$2,610	\$3,031	(\$421)	\$9,094	(\$6,484)
4389	WPS Medicare Write-Offs/Adjustments	\$0	\$55	(\$1,097)	\$1,152	(\$3,292)	\$3,347
4390	Other Fees for Services	\$3,099	\$16,438	\$15,381	\$1,058	\$46,142	(\$29,703)
4399	50/50 Match WIP	\$58,799	\$235,195	\$0	\$235,195	\$0	\$235,195
4910	Interest Income	\$1,378	\$5,034	\$4,333	\$701	\$13,000	(\$7,966)
4930	Contributions-Private Sources	\$0	\$25	\$833	(\$808)	\$2,500	(\$2,475)
4990	Miscellaneous Income	\$679	\$2,342	\$2,033	\$309	\$6,100	(\$3,758)

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Total Revenues	\$823,381	\$3,236,015	\$3,291,433	(\$55,418)	\$9,874,300	(\$6,638,285)
Expenses						
6100 Personnel Services	\$453,615	\$1,896,319	\$1,921,233	\$24,915	\$5,763,885	\$3,867,566
6210 Health Insurance	\$91,420	\$347,949	\$381,867	\$33,918	\$1,145,805	\$797,856
6220 Life Insurance	\$246	\$941	\$890	(\$51)	\$2,670	\$1,729
6230 FICA	\$31,816	\$135,190	\$146,256	\$11,066	\$437,262	\$302,072
6290 Other Fringe Benefits	\$0	\$9	\$0	(\$9)	\$0	(\$9)
6310 Advertising	\$552	\$1,953	\$10,168	\$8,216	\$30,505	\$28,552
6316 Computer Consultants & Support	\$0	\$0	\$667	\$667	\$2,000	\$2,000
6320 Bank Charges	\$99	\$238	\$1,105	\$867	\$3,315	\$3,077
6325 Consultants	\$630	\$2,160	\$2,518	\$358	\$7,553	\$5,393
6327 Educational Materials	\$0	\$200	\$0	(\$200)	\$0	(\$200)
6330 Equipment Expense (Under \$500)	\$2,155	\$7,711	\$12,884	\$5,173	\$38,651	\$30,940
6335 IDPH Death Certificates	\$4,256	\$16,644	\$18,478	\$1,834	\$55,435	\$38,791
6345 Legal Fees	\$1,675	\$6,705	\$15,000	\$8,295	\$45,000	\$38,295
6347 Marketing	\$0	\$586	\$0	(\$586)	\$0	(\$586)
6350 Membership & Dues	\$1,647	\$9,517	\$3,250	(\$6,267)	\$9,750	\$233
6355 Non-CUPHD License Payments	\$0	\$850	\$6,733	\$5,883	\$20,200	\$19,350
6356 Employee Licence Reimbursement	\$0	\$0	\$711	\$711	\$2,132	\$2,132
6360 Payroll & Payment Fees	\$1,120	\$4,021	\$7,442	\$3,421	\$22,326	\$18,305
6365 Postage & Delivery	\$1,367	\$5,199	\$6,482	\$1,282	\$19,445	\$14,246
6370 INACTIVE - Professional Meetings	\$0	\$0	\$181	\$181	\$544	\$544
6373 Software License & Maintenance	\$5,664	\$39,867	\$46,810	\$6,943	\$140,431	\$100,564
6380 Subgrantee/Subcontractor	\$0	\$0	\$70,525	\$70,525	\$211,575	\$211,575
6385 Professional Meetings/Trainings	\$1,037	\$5,691	\$7,866	\$2,175	\$23,598	\$17,907
6390 Other Contractual Services	\$4,333	\$36,093	\$18,217	(\$17,877)	\$54,650	\$18,557
6415 Consumer Representative	\$157	\$157	\$9	(\$147)	\$28	(\$129)
6421 Outside Dental Services	\$1,504	\$6,458	\$14,933	\$8,475	\$44,800	\$38,342
6425 Housing Assistance	\$12,116	\$44,803	\$29,633	(\$15,169)	\$88,900	\$44,097
6440 Mental Health	\$560	\$800	\$0	(\$800)	\$0	(\$800)

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6450	Contract Nutritional Services	\$1,877	\$5,660	\$10,000	\$4,340	\$30,000	\$24,340
6451	Direct Nutrition Services	\$1,500	\$5,520	\$3,050	(\$2,470)	\$9,150	\$3,630
6455	Primary Care	\$25,873	\$68,432	\$127,155	\$58,723	\$381,465	\$313,034
6465	Transportation Assistance	\$0	\$346	\$673	\$328	\$2,020	\$1,674
6470	Utility Assistance	\$4,002	\$20,518	\$10,800	(\$9,718)	\$32,400	\$11,882
6490	Other Patient Care & Client Assistance	\$248	\$632	\$1,977	\$1,344	\$5,930	\$5,298
6500	IT Supplies	\$544	\$604	\$211	(\$393)	\$632	\$28
6510	Books and Periodicals	\$22	\$1,589	\$350	(\$1,239)	\$1,050	(\$539)
6525	Bldg/Janitorial Supplies @ Champaign	(\$110)	\$3,703	\$7,050	\$3,347	\$21,150	\$17,447
6530	Consumable Supplies	\$1,990	\$20,547	\$8,526	(\$12,021)	\$25,579	\$5,032
6540	Dental Supplies	\$4,293	\$23,420	\$23,333	(\$86)	\$70,000	\$46,581
6550	Medical Supplies	\$8,060	\$31,799	\$18,522	(\$13,277)	\$55,567	\$23,768
6560	Office Supplies	\$1,637	\$6,217	\$11,662	\$5,445	\$34,986	\$28,769
6570	Outreach Supplies	\$175	\$892	\$683	(\$209)	\$2,050	\$1,158
6580	Program Materials	\$0	\$18,465	\$11,295	(\$7,170)	\$33,886	\$15,421
6590	Other Supplies	\$641	\$2,756	\$4,439	\$1,683	\$13,316	\$10,560
6610	Commercial Printing	\$249	\$691	\$1,993	\$1,302	\$5,979	\$5,288
6620	Photocopying	\$903	\$3,751	\$4,768	\$1,017	\$14,304	\$10,553
6710	Mileage	\$6,345	\$25,127	\$25,627	\$500	\$76,882	\$51,755
6720	Lodging	\$2,102	\$6,109	\$7,308	\$1,199	\$21,924	\$15,815
6730	Meals	\$1,010	\$3,240	\$2,966	(\$274)	\$8,899	\$5,659
6740	Commercial Transportation	\$0	\$848	\$1,190	\$342	\$3,570	\$2,722
6750	Vehicle Operations	\$88	\$1,391	\$1,648	\$257	\$4,945	\$3,554
6790	Other Travel	\$151	\$1,249	\$1,529	\$280	\$4,588	\$3,339
6810	Telephone Service	\$1,513	\$6,034	\$6,103	\$69	\$18,309	\$12,275
6820	Cellular Phone Service	\$133	\$530	\$649	\$119	\$1,947	\$1,417
6830	Internet Service	\$423	\$1,691	\$1,445	(\$246)	\$4,335	\$2,644
6890	Other Telecommunication Expense	\$120	\$379	\$775	\$396	\$2,326	\$1,947
7015	Repairs & Maintenance @ Champaign	\$1,262	\$7,482	\$6,727	(\$755)	\$20,180	\$12,698
7025	Utilities @ Champaign	\$8,998	\$35,576	\$30,783	(\$4,792)	\$92,350	\$56,774
7030	Rent	\$1,456	\$5,827	\$4,167	(\$1,660)	\$12,500	\$6,673
7034	Rent @ Rantoul	\$525	\$2,100	\$1,400	(\$700)	\$4,200	\$2,100
7035	Debt Service Principal @ Champaign	\$19,352	\$76,834	\$77,853	\$1,019	\$233,558	\$156,724

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7036	Debt Service Interest @ Champaign	\$3,132	\$13,103	\$12,084	(\$1,019)	\$36,251	\$23,148
7037	Debt Service Capital Lease Principal	\$999	\$3,973	\$40,297	\$36,323	\$120,890	\$116,917
7038	Debt Service Capital Lease Interest	\$142	\$591	\$534	(\$57)	\$1,602	\$1,011
7095	Other Occupancy Expenses @ Champaign	\$438	\$2,773	\$812	(\$1,961)	\$2,435	(\$338)
7110	Capital Outlay	\$0	\$22,131	\$18,837	(\$3,294)	\$56,511	\$34,380
9010	Unable To Pay/Bad Debt	\$1,783	\$8,550	\$9,317	\$767	\$27,951	\$19,401
9012	Sliding Scale Discounts Applied	\$7,871	\$34,353	\$29,409	(\$4,944)	\$88,228	\$53,875
9310	Allocation of Occupancy Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9311	Allocation of IT Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9312	Allocation of Indirect Expenditures (9000)	\$0	\$0	\$0	\$0	\$0	\$0
9313	Allocation of Indirect Costs - Specific Divisi	\$0	\$0	\$0	\$0	\$0	\$0
9314	Allocation of EMR Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9315	Allocation of Indirect Labor Expd (9000)	\$0	\$0	\$0	\$0	\$0	\$0
9932	Transfer to IMRF Fund	\$0	\$166,824	\$142,157	(\$24,667)	\$166,824	\$0
9934	Transfer to Insurance Fund	\$0	\$89,088	\$29,696	(\$59,392)	\$89,088	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$100,000	\$33,333	(\$66,667)	\$100,000	\$0
Total Expenses		\$725,717	\$3,401,406	\$3,456,995	\$55,589	\$10,110,219	\$6,708,813
BEGINNING FUND BALANCE		\$3,702,080	\$3,965,134	\$3,965,134	\$0	\$3,965,134	\$0
NET SURPLUS/(DEFICIT)		\$97,663	(\$165,391)	(\$165,562)	\$171	(\$235,919)	\$70,528
ENDING FUND BALANCE		\$3,799,743	\$3,799,743	\$3,799,572	\$171	\$3,729,215	\$70,528

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
2 - Illinois Municipal Retirement Fund (IMRF)							
Revenues							
4110	District Real Estate Taxes	\$21,177	\$84,708	\$84,720	(\$12)	\$254,161	(\$169,453)
4190	Other Property Taxes	\$0	\$0	\$133	(\$133)	\$400	(\$400)
4210	IL Dept of Public Health	\$5,428	\$18,143	\$21,054	(\$2,912)	\$63,163	(\$45,020)
4220	IL Dept of Human Services	\$7,341	\$30,467	\$32,905	(\$2,438)	\$98,716	(\$68,249)
4223	IL Dept of Children and Family Services	\$1,682	\$1,682	\$2,477	(\$795)	\$7,432	(\$5,750)
4240	County Contract	\$3,260	\$13,104	\$10,799	\$2,305	\$32,396	(\$19,292)
4260	ILCC Grants	\$14	\$27	\$74	(\$47)	\$223	(\$196)
4290	Other Grants & Contracts	\$0	\$31	\$895	(\$864)	\$2,685	(\$2,654)
Total Revenues		\$38,903	\$148,162	\$153,059	(\$4,896)	\$459,176	(\$311,014)
Expenses							
6240	IMRF	\$36,949	\$153,653	\$164,028	\$10,375	\$489,593	\$335,940
9921	Transfer from General Fund	\$0	(\$166,824)	(\$55,608)	\$111,216	(\$166,824)	\$0
Total Expenses		\$36,949	(\$13,171)	\$108,420	\$121,591	\$322,769	\$335,940
BEGINNING FUND BALANCE		\$302,069	\$142,690	\$142,690	\$0	\$142,690	\$0
NET SURPLUS/(DEFICIT)		\$1,954	\$161,333	\$44,638	\$116,695	\$136,407	\$24,926
ENDING FUND BALANCE		\$304,023	\$304,023	\$187,329	\$116,695	\$279,097	\$24,926

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$4,106	\$16,424	\$16,419	\$5	\$49,256	(\$32,832)
Total Revenues		\$4,106	\$16,424	\$16,419	\$5	\$49,256	(\$32,832)
Expenses							
6315	Audit Fees	\$7,250	\$10,450	\$6,667	(\$3,783)	\$20,000	\$9,550
Total Expenses		\$7,250	\$10,450	\$6,667	(\$3,783)	\$20,000	\$9,550
BEGINNING FUND BALANCE		\$26,970	\$17,852	\$17,852	\$0	\$17,852	\$0
NET SURPLUS/(DEFICIT)		(\$3,144)	\$5,974	\$9,752	(\$3,778)	\$29,256	(\$23,282)
ENDING FUND BALANCE		\$23,826	\$23,826	\$27,604	(\$3,778)	\$47,108	(\$23,282)

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,072	\$24,288	\$24,300	(\$12)	\$72,899	(\$48,611)
4190	Other Property Taxes	\$0	\$0	\$33	(\$33)	\$100	(\$100)
4210	IL Dept of Public Health	\$301	\$1,668	\$4,955	(\$3,287)	\$14,864	(\$13,196)
4220	IL Dept of Human Services	\$406	\$1,679	\$7,118	(\$5,439)	\$21,354	(\$19,675)
4223	IL Dept of Children and Family Services	\$85	\$85	\$407	(\$322)	\$1,222	(\$1,137)
4240	County Contract	\$1,919	\$7,975	\$5,276	\$2,698	\$15,829	(\$7,854)
4260	ILCC Grants	\$1	\$2	\$107	(\$106)	\$322	(\$320)
4290	Other Grants & Contracts	\$0	\$15	\$589	(\$574)	\$1,768	(\$1,753)
Total Revenues		\$8,784	\$35,711	\$42,786	(\$7,075)	\$128,358	(\$92,647)
Expenses							
6250	Unemployment Tax	\$192	\$1,190	\$1,533	\$342	\$65,728	\$64,538
6260	Workers' Compensation	\$4,371	\$19,062	\$23,165	\$4,102	\$69,495	\$50,433
6910	Property & Liability Insurance	\$2,182	\$8,657	\$8,738	\$81	\$26,214	\$17,557
6920	Professional Liability (Malpractice) Insuranc	\$3,477	\$13,794	\$17,804	\$4,010	\$53,412	\$39,618
6930	Auto Insurance	\$358	\$1,421	\$541	(\$881)	\$1,622	\$201
6990	Other Insurance	\$545	\$2,234	\$0	(\$2,234)	\$0	(\$2,234)
9921	Transfer from General Fund	\$0	(\$89,088)	(\$29,696)	\$59,392	(\$89,088)	\$0
Total Expenses		\$11,125	(\$42,729)	\$22,084	\$64,813	\$127,383	\$170,113
BEGINNING FUND BALANCE		\$47,629	(\$33,152)	(\$33,152)	\$0	(\$33,152)	\$0
NET SURPLUS/(DEFICIT)		(\$2,341)	\$78,440	\$20,702	\$57,738	\$974	\$77,466
ENDING FUND BALANCE		\$45,288	\$45,288	(\$12,450)	\$57,738	(\$32,178)	\$77,466

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,871	\$39,483	\$93,851	(\$54,368)	\$281,552	(\$242,069)
Total Revenues		\$9,871	\$39,483	\$93,851	(\$54,368)	\$281,552	(\$242,069)
Expenses							
7110	Capital Outlay	\$0	\$6,233	\$83,333	\$77,100	\$250,000	\$243,767
9921	Transfer from General Fund	\$0	(\$100,000)	(\$33,333)	\$66,667	(\$100,000)	\$0
Total Expenses		\$0	(\$93,767)	\$50,000	\$143,767	\$150,000	\$243,767
BEGINNING FUND BALANCE		\$212,273	\$88,894	\$88,894	\$0	\$88,894	\$0
NET SURPLUS/(DEFICIT)		\$9,871	\$133,250	\$43,851	\$89,399	\$131,552	\$1,698
ENDING FUND BALANCE		\$222,144	\$222,144	\$132,745	\$89,399	\$220,446	\$1,698