



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: February 13, 2017

Champaign-Urbana Public Health District
Director of Finance's Report
As of December 31, 2016, Unaudited Financials
February 13, 2017 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through December 31, 2016. Cash in the bank as of 12/31/16 was \$4,012,436.

- Overview of Financials
 - Fund balance as of December 31, 2016 including this surplus is \$4,473,506 (See page 1, item a); which is 42% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.

 - December 31, 2016 ended with a year-to-date surplus of \$292,088 (See page 2, item b), which is less than the budgeted deficit of \$24,690 (See page 2, item c) for this same time period.

 - **Revenue ended 5.11% below YTD budget.**
 - Property Taxes is below budget by \$17,631 (1.07% below YTD budget) (See page 2, item d)

 - Grants and Contracts is below budget by \$108,835 (4.95% below YTD budget) (See page 2, item e)
 - This includes \$31,417 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 \$67,695 (4.83% below YTD budget). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$5,313 more than budgeted.

 - This includes \$219,563 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 \$38,993 below budget.
- Vital Statistics revenue is \$19,138 below budget.
- Other Revenue is below budget by \$81,621 (53.85% below YTD budget). (See page 2, item g)
 - Rent Income is \$81,552 below budget. Budget averaged the anticipated additional revenue to be received after remodeling completed.
- **Expenditures ended 10.93% below YTD budget.**
 - Fringe Benefits are below budget by \$126,520. (11.66% below YTD budget) (See page 2, item i)
 - Health Insurance, FICA and IMRF are below budget \$81,431, \$19,184 and \$15,422, respectively.
 - Contractual Services is under budget by \$143,107 (40.48% below YTD budget) (See page 2, items j)
 - This variance is due to various items:
 - Subgrantee/subcontractor expenses due to uncertainty of state budget. YTD Budget is \$101,638.
 - 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\$ 41,734. (14.04% 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 \$12,264. (9.5% 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 \$55,630. (31.39% 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 \$111,944 – 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 \$65K. This will average out as the year progresses.

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
 As of Dec 31, 2016

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash	\$4,012,435.90	\$3,368,738.43	\$339,282.16	\$42,400.71	\$16,446.31	\$245,568.29
Accounts Receivable	\$1,242,036.01	\$1,208,204.41	\$38,189.69	\$0.00	\$8,522.35	(\$12,880.44)
Prepaid Expenditures	\$102,843.70	\$63,730.78	\$0.00	\$0.00	\$39,112.92	\$0.00
Fees for Services Receivable, Net of Allowance	\$236,910.29	\$236,910.29	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$26,171.63	\$26,171.63	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$5,620,397.53	\$4,903,755.54	\$377,471.85	\$42,400.71	\$64,081.58	\$232,687.85
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$110,371.71	\$107,171.71	\$0.00	\$3,200.00	\$0.00	\$0.00
Deferred Property Taxes	\$798,784.06	\$701,377.49	\$65,849.37	\$12,674.27	\$18,882.93	\$0.00
Deferred Revenue_EH Permits	\$84,034.89	\$84,034.89	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$4,186.00	\$4,186.00	\$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	\$24,824.38	\$24,824.38	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$101,918.74	\$101,918.74	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$18,593.20	\$7,294.49	\$8,695.32	\$0.00	\$2,603.39	\$0.00
Total Liabilities	\$1,146,891.34	\$1,034,986.06	\$74,544.69	\$15,874.27	\$21,486.32	\$0.00
Total Fund Balance	\$4,473,506.19	\$3,868,769.48	\$302,927.16	\$26,526.44	\$42,595.26	\$232,687.85
Total Liabilities and Fund Balance	\$5,620,397.53	\$4,903,755.54	\$377,471.85	\$42,400.71	\$64,081.58	\$232,687.85
BEGINNING BALANCE WITH CURRENT YEAR	\$4,181,417.81	\$3,965,133.75	\$142,690.11	\$17,852.04	(\$33,152.04)	\$88,893.95
NET SURPLUS/(DEFICIT)	\$292,088.38	(\$96,364.27)	\$160,237.05	\$8,674.40	\$75,747.30	\$143,793.90
ENDING FUND BALANCE	\$4,473,506.19 ^a	\$3,868,769.48	\$302,927.16	\$26,526.44	\$42,595.26	\$232,687.85

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues							
41xx	Property Tax	\$273,012.30	\$1,627,999.95	\$1,645,630.46	(\$17,630.51) d	\$3,291,260.83	(\$1,663,260.88)
42xx	Grants & Contracts	\$349,472.18	\$2,087,757.14	\$2,196,592.62	(\$108,835.48) e	\$4,393,185.24	(\$2,305,428.10)
43xx	Fees for Services	\$201,961.60	\$1,334,826.58	\$1,402,521.96	(\$67,695.38) f	\$2,805,043.92	(\$1,470,217.34)
49xx	Other Revenue	\$11,478.12	\$69,954.97	\$151,575.96	(\$81,620.99) g	\$303,151.92	(\$233,196.95)
	Total Revenues	\$835,924.20	\$5,120,538.64	\$5,396,321.00	(\$275,782.36)	\$10,792,641.91	(\$5,672,103.27)
Expenses							
61xx	Personnel Services	\$453,664.71	\$2,822,627.64	\$2,893,193.90	\$70,566.26 h	\$5,763,884.71	\$2,941,257.07
62xx	Fringe Benefits	\$128,715.66	\$958,419.01	\$1,084,938.94	\$126,519.93 i	\$2,210,555.02	\$1,252,136.01
63xx	Contractual	\$29,076.53	\$210,448.37	\$353,555.28	\$143,106.91 j	\$707,110.56	\$496,662.19
64xx	Patient Care and Client Assistance	\$53,118.73	\$255,612.69	\$297,346.50	\$41,733.81 k	\$594,693.00	\$339,080.31
65xx	Supplies	\$10,439.82	\$141,372.17	\$129,107.94	(\$12,264.23) l	\$258,215.88	\$116,843.71
66xx	Printing	\$949.61	\$6,527.36	\$10,141.62	\$3,614.26 m	\$20,283.24	\$13,755.88
67xx	Travel and Transportation	\$4,471.90	\$49,039.57	\$60,404.22	\$11,364.65 n	\$120,808.44	\$71,768.87
68xx	Telecommunications	\$2,352.92	\$12,835.25	\$13,458.54	\$623.29 o	\$26,917.08	\$14,081.83
69xx	Insurance	\$6,579.55	\$39,052.96	\$40,624.02	\$1,571.06 p	\$81,248.04	\$42,195.08
70xx	Occupancy	\$15,145.84	\$85,882.56	\$65,832.48	(\$20,050.08) q	\$131,664.96	\$45,782.40
703x	Debt Service - Principal	\$20,478.91	\$121,594.43	\$177,224.04	\$55,629.61 r	\$354,448.08	\$232,853.65
703x	Debt Service - Interest	\$3,146.17	\$20,156.05	\$18,926.52	(\$1,229.53) s	\$37,853.04	\$17,696.99
71xx	Capital Outlay	\$21,642.52	\$41,311.50	\$153,255.48	\$111,943.98 t	\$306,510.96	\$265,199.46
90xx	Other Expenditures	\$11,848.29	\$63,570.70	\$58,089.60	(\$5,481.10) u	\$116,179.20	\$52,608.50
93xx	Allocations	\$0.00	\$0.00	\$0.00	\$0.00 v	\$0.04	\$0.04
99xx	Transfers	\$0.00	\$0.00	\$64,911.74	\$64,911.74 w	\$0.00	\$0.00
	Total Expenses	\$761,631.16	\$4,828,450.26	\$5,421,010.82	\$592,560.56	\$10,730,372.25	\$5,901,921.99
	BEGINNING FUND BALANCE	\$4,399,213.15	\$4,181,417.81	\$4,181,417.81	\$0.00	\$4,181,417.81	\$0.00
	NET SURPLUS/(DEFICIT)	\$74,293.04	\$292,088.38 b	(\$24,689.82) c	\$316,778.20	\$62,269.66	\$229,818.72
	ENDING FUND BALANCE	\$4,473,506.19	\$4,473,506.19	\$4,156,727.99	\$316,778.20	\$4,243,687.47	\$229,818.72

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$183,235	\$1,099,412	\$1,099,392	\$20	\$2,198,784	(\$1,099,372)
4120	RE Tax Collected by County	\$49,446	\$296,674	\$299,425	(\$2,750)	\$598,849	(\$302,175)
4130	Personal Property Tax Replacement	\$4,083	\$38,267	\$51,408	(\$13,141)	\$102,816	(\$64,549)
4190	Other Property Taxes	\$4,690	\$5,224	\$6,998	(\$1,774)	\$13,996	(\$8,772)
4210	IL Dept of Public Health	\$158,037	\$809,615	\$913,308	(\$103,693)	\$1,826,615	(\$1,017,001)
4215	IDPH Local Health Protection	\$16,139	\$96,832	\$96,832	\$0	\$193,664	(\$96,832)
4220	IL Dept of Human Services	\$90,630	\$570,830	\$559,849	\$10,981	\$1,119,698	(\$548,868)
4223	IL Dept of Children and Family Services	\$32,414	\$62,190	\$61,401	\$790	\$122,801	(\$60,611)
4240	County Contract	\$52,214	\$328,400	\$316,997	\$11,402	\$633,995	(\$305,595)
4260	ILCC Grants	\$132	\$3,409	\$2,727	\$682	\$5,455	(\$2,045)
4290	Other Grants & Contracts	\$837	\$67,313	\$115,492	(\$48,179)	\$230,984	(\$163,671)
4299	A/R WIP	(\$23,167)	\$31,417	\$0	\$31,417	\$0	\$31,417
4310	CU & CC License Income	\$160	\$1,855	\$19,700	(\$17,845)	\$39,400	(\$37,545)
4322	Client Fee Revenue (Self-Pay)	\$17,550	\$99,865	\$91,316	\$8,549	\$182,632	(\$82,767)
4330	Environmental Health Permits	\$22,776	\$129,852	\$151,000	(\$21,148)	\$302,000	(\$172,148)
4344	IDPA - 50/50 Match	\$0	\$125,185	\$361,824	(\$236,639)	\$723,649	(\$598,464)
4355	Smoking Citation Fees	\$0	\$0	\$125	(\$125)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$0	\$400	\$350	\$50	\$700	(\$300)
4364	Health Insurance Fees	\$9,112	\$74,730	\$56,837	\$17,894	\$113,673	(\$38,943)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$5,024)	(\$36,727)	(\$21,948)	(\$14,778)	(\$43,896)	\$7,170
4370	Vital Statistics	\$11,344	\$94,886	\$114,024	(\$19,138)	\$228,048	(\$133,162)
4385	Medicaid Fee Revenue	\$110,095	\$744,561	\$803,650	(\$59,089)	\$1,607,300	(\$862,739)
4386	Medicaid Fee Write-Offs/Adjustments	(\$26,776)	(\$154,269)	(\$200,328)	\$46,059	(\$400,655)	\$246,387
4388	WPS Medicare	\$1,302	\$9,535	\$4,547	\$4,988	\$9,094	\$441
4389	WPS Medicare Write-Offs/Adjustments	\$0	\$44	(\$1,646)	\$1,690	(\$3,292)	\$3,336
4390	Other Fees for Services	\$2,622	\$25,346	\$23,071	\$2,275	\$46,142	(\$20,796)
4399	50/50 Match WIP	\$58,799	\$219,563	\$0	\$219,563	\$0	\$219,563
4910	Interest Income	\$1,200	\$7,496	\$6,500	\$996	\$13,000	(\$5,504)
4930	Contributions-Private Sources	\$0	\$25	\$1,250	(\$1,225)	\$2,500	(\$2,475)
4990	Miscellaneous Income	\$407	\$3,210	\$3,050	\$160	\$6,100	(\$2,890)

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Total Revenues	\$772,260	\$4,755,140	\$4,937,150	(\$182,010)	\$9,874,300	(\$5,119,160)
Expenses						
6100 Personnel Services	\$453,665	\$2,822,628	\$2,893,194	\$70,566	\$5,763,885	\$2,941,257
6210 Health Insurance	\$50,690	\$493,636	\$575,067	\$81,431	\$1,145,805	\$652,169
6220 Life Insurance	\$136	\$1,334	\$1,340	\$6	\$2,670	\$1,336
6230 FICA	\$32,717	\$201,064	\$220,248	\$19,184	\$437,262	\$236,198
6290 Other Fringe Benefits	\$0	\$9	\$0	(\$9)	\$0	(\$9)
6310 Advertising	\$967	\$3,416	\$15,253	\$11,836	\$30,505	\$27,089
6316 Computer Consultants & Support	\$0	\$0	\$1,000	\$1,000	\$2,000	\$2,000
6320 Bank Charges	\$43	\$323	\$1,658	\$1,335	\$3,315	\$2,992
6325 Consultants	\$510	\$3,174	\$3,777	\$603	\$7,553	\$4,379
6327 Educational Materials	\$0	\$200	\$0	(\$200)	\$0	(\$200)
6330 Equipment Expense (Under \$500)	\$865	\$8,576	\$19,325	\$10,750	\$38,651	\$30,075
6335 IDPH Death Certificates	\$4,696	\$24,708	\$27,717	\$3,009	\$55,435	\$30,727
6345 Legal Fees	\$1,150	\$9,155	\$22,500	\$13,345	\$45,000	\$35,845
6347 Marketing	\$0	\$586	\$0	(\$586)	\$0	(\$586)
6350 Membership & Dues	\$2,173	\$13,568	\$4,875	(\$8,692)	\$9,750	(\$3,817)
6355 Non-CUPHD License Payments	\$515	\$1,365	\$10,100	\$8,735	\$20,200	\$18,835
6356 Employee Licence Reimbursement	\$0	\$0	\$1,066	\$1,066	\$2,132	\$2,132
6360 Payroll & Payment Fees	\$1,391	\$6,291	\$11,163	\$4,872	\$22,326	\$16,035
6365 Postage & Delivery	\$1,256	\$6,951	\$9,723	\$2,771	\$19,445	\$12,494
6370 INACTIVE - Professional Meetings	\$10	\$10	\$272	\$263	\$544	\$535
6373 Software License & Maintenance	\$6,048	\$57,848	\$70,215	\$12,367	\$140,431	\$82,582
6380 Subgrantee/Subcontractor	\$1,650	\$4,150	\$105,788	\$101,638	\$211,575	\$207,425
6385 Professional Meetings/Trainings	\$1,096	\$9,577	\$11,799	\$2,222	\$23,598	\$14,021
6390 Other Contractual Services	\$3,507	\$44,551	\$27,325	(\$17,226)	\$54,650	\$10,100
6415 Consumer Representative	\$143	\$300	\$14	(\$286)	\$28	(\$272)
6421 Outside Dental Services	\$3,661	\$13,467	\$22,400	\$8,933	\$44,800	\$31,333
6425 Housing Assistance	\$17,992	\$81,320	\$44,450	(\$36,870)	\$88,900	\$7,580
6440 Mental Health	\$720	\$1,680	\$0	(\$1,680)	\$0	(\$1,680)

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6450	Contract Nutritional Services	\$2,327	\$12,010	\$15,000	\$2,990	\$30,000	\$17,990
6451	Direct Nutrition Services	\$0	\$7,020	\$4,575	(\$2,445)	\$9,150	\$2,130
6455	Primary Care	\$24,033	\$108,982	\$190,733	\$81,750	\$381,465	\$272,483
6465	Transportation Assistance	\$0	\$380	\$1,010	\$630	\$2,020	\$1,640
6470	Utility Assistance	\$4,192	\$28,430	\$16,200	(\$12,230)	\$32,400	\$3,970
6490	Other Patient Care & Client Assistance	\$50	\$2,024	\$2,965	\$941	\$5,930	\$3,906
6500	IT Supplies	\$0	\$658	\$316	(\$342)	\$632	(\$26)
6510	Books and Periodicals	\$83	\$1,803	\$525	(\$1,278)	\$1,050	(\$753)
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$3,703	\$10,575	\$6,872	\$21,150	\$17,447
6530	Consumable Supplies	\$301	\$21,691	\$12,789	(\$8,902)	\$25,579	\$3,887
6540	Dental Supplies	\$3,188	\$31,496	\$35,000	\$3,504	\$70,000	\$38,504
6550	Medical Supplies	\$942	\$36,267	\$27,784	(\$8,483)	\$55,567	\$19,300
6560	Office Supplies	\$2,393	\$12,961	\$17,493	\$4,532	\$34,986	\$22,025
6570	Outreach Supplies	\$0	\$7,707	\$1,025	(\$6,682)	\$2,050	(\$5,657)
6580	Program Materials	\$3,271	\$21,748	\$16,943	(\$4,805)	\$33,886	\$12,138
6590	Other Supplies	\$262	\$3,338	\$6,658	\$3,320	\$13,316	\$9,978
6610	Commercial Printing	\$249	\$1,140	\$2,990	\$1,850	\$5,979	\$4,839
6620	Photocopying	\$701	\$5,388	\$7,152	\$1,764	\$14,304	\$8,916
6710	Mileage	\$3,496	\$33,667	\$38,441	\$4,774	\$76,882	\$43,215
6720	Lodging	\$440	\$6,651	\$10,962	\$4,311	\$21,924	\$15,273
6730	Meals	\$429	\$3,779	\$4,450	\$671	\$8,899	\$5,120
6740	Commercial Transportation	\$0	\$1,383	\$1,785	\$402	\$3,570	\$2,187
6750	Vehicle Operations	\$0	\$1,978	\$2,472	\$494	\$4,945	\$2,967
6790	Other Travel	\$107	\$1,581	\$2,294	\$713	\$4,588	\$3,007
6810	Telephone Service	\$1,798	\$9,034	\$9,155	\$121	\$18,309	\$9,275
6820	Cellular Phone Service	\$133	\$795	\$974	\$178	\$1,947	\$1,152
6830	Internet Service	\$423	\$2,537	\$2,168	(\$369)	\$4,335	\$1,798
6890	Other Telecommunication Expense	\$0	\$469	\$1,163	\$694	\$2,326	\$1,857
7014	Repairs & Maintenance @ Rantoul	\$266	\$266	\$0	(\$266)	\$0	(\$266)
7015	Repairs & Maintenance @ Champaign	\$4,097	\$18,669	\$10,090	(\$8,579)	\$20,180	\$1,511
7025	Utilities @ Champaign	\$7,665	\$51,014	\$46,175	(\$4,839)	\$92,350	\$41,336
7030	Rent	\$2,296	\$9,697	\$6,250	(\$3,447)	\$12,500	\$2,803
7034	Rent @ Rantoul	\$525	\$3,150	\$2,100	(\$1,050)	\$4,200	\$1,050

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7035	Debt Service Principal @ Champaign	\$19,473	\$115,613	\$116,779	\$1,166	\$233,558	\$117,945
7036	Debt Service Interest @ Champaign	\$3,011	\$19,291	\$18,126	(\$1,166)	\$36,251	\$16,960
7037	Debt Service Capital Lease Principal	\$1,006	\$5,981	\$60,445	\$54,464	\$120,890	\$114,909
7038	Debt Service Capital Lease Interest	\$135	\$865	\$801	(\$64)	\$1,602	\$737
7095	Other Occupancy Expenses @ Champaign	\$297	\$3,086	\$1,218	(\$1,869)	\$2,435	(\$651)
7110	Capital Outlay	\$21,643	\$25,881	\$28,256	\$2,374	\$56,511	\$30,630
9010	Unable To Pay/Bad Debt	\$2,438	\$10,792	\$13,976	\$3,184	\$27,951	\$17,159
9012	Sliding Scale Discounts Applied	\$9,410	\$52,779	\$44,114	(\$8,665)	\$88,228	\$35,449
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	\$148,324	(\$18,500)	\$166,824	\$0
9934	Transfer to Insurance Fund	\$0	\$89,088	\$44,544	(\$44,544)	\$89,088	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$100,000	\$50,000	(\$50,000)	\$100,000	\$0
Total Expenses		\$706,680	\$4,851,504	\$5,135,060	\$283,556	\$10,110,219	\$5,258,715
BEGINNING FUND BALANCE		\$3,803,189	\$3,965,134	\$3,965,134	\$0	\$3,965,134	\$0
NET SURPLUS/(DEFICIT)		\$65,580	(\$96,364)	(\$197,910)	\$101,546	(\$235,919)	\$139,555
ENDING FUND BALANCE		\$3,868,769	\$3,868,769	\$3,767,224	\$101,546	\$3,729,215	\$139,555

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		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	\$127,062	\$127,081	(\$19)	\$254,161	(\$127,099)
4190	Other Property Taxes	\$137	\$198	\$200	(\$2)	\$400	(\$202)
4210	IL Dept of Public Health	\$4,202	\$27,450	\$31,582	(\$4,131)	\$63,163	(\$35,713)
4220	IL Dept of Human Services	\$7,842	\$45,675	\$49,358	(\$3,683)	\$98,716	(\$53,041)
4223	IL Dept of Children and Family Services	\$1,814	\$3,497	\$3,716	(\$219)	\$7,432	(\$3,935)
4240	County Contract	\$3,414	\$20,970	\$16,198	\$4,772	\$32,396	(\$11,426)
4260	ILCC Grants	\$8	\$74	\$111	(\$37)	\$223	(\$149)
4290	Other Grants & Contracts	\$47	\$78	\$1,343	(\$1,265)	\$2,685	(\$2,607)
Total Revenues		\$38,641	\$225,004	\$229,588	(\$4,584)	\$459,176	(\$234,172)
Expenses							
6240	IMRF	\$39,284	\$231,591	\$247,013	\$15,422	\$489,593	\$258,002
9921	Transfer from General Fund	\$0	(\$166,824)	(\$83,412)	\$83,412	(\$166,824)	\$0
Total Expenses		\$39,284	\$64,767	\$163,601	\$98,834	\$322,769	\$258,002
BEGINNING FUND BALANCE		\$303,571	\$142,690	\$142,690	\$0	\$142,690	\$0
NET SURPLUS/(DEFICIT)		(\$644)	\$160,237	\$65,987	\$94,250	\$136,407	\$23,830
ENDING FUND BALANCE		\$302,927	\$302,927	\$208,677	\$94,250	\$279,097	\$23,830

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$4,106	\$24,636	\$24,628	\$8	\$49,256	(\$24,620)
4190	Other Property Taxes	\$26	\$38	\$0	\$38	\$0	\$38
Total Revenues		\$4,132	\$24,674	\$24,628	\$46	\$49,256	(\$24,582)
Expenses							
6315	Audit Fees	\$3,200	\$16,000	\$10,000	(\$6,000)	\$20,000	\$4,000
Total Expenses		\$3,200	\$16,000	\$10,000	(\$6,000)	\$20,000	\$4,000
BEGINNING FUND BALANCE		\$25,594	\$17,852	\$17,852	\$0	\$17,852	\$0
NET SURPLUS/(DEFICIT)		\$932	\$8,674	\$14,628	(\$5,954)	\$29,256	(\$20,582)
ENDING FUND BALANCE		\$26,526	\$26,526	\$32,480	(\$5,954)	\$47,108	(\$20,582)

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,072	\$36,431	\$36,450	(\$18)	\$72,899	(\$36,468)
4190	Other Property Taxes	\$39	\$57	\$50	\$7	\$100	(\$43)
4210	IL Dept of Public Health	\$2,090	\$4,685	\$7,432	(\$2,747)	\$14,864	(\$10,179)
4220	IL Dept of Human Services	\$736	\$2,804	\$10,677	(\$7,873)	\$21,354	(\$18,550)
4223	IL Dept of Children and Family Services	\$122	\$207	\$611	(\$404)	\$1,222	(\$1,015)
4240	County Contract	\$1,960	\$12,219	\$7,914	\$4,305	\$15,829	(\$3,610)
4260	ILCC Grants	\$0	\$75	\$161	(\$86)	\$322	(\$247)
4290	Other Grants & Contracts	\$2	\$18	\$884	(\$866)	\$1,768	(\$1,750)
Total Revenues		\$11,021	\$56,496	\$64,179	(\$7,683)	\$128,358	(\$71,862)
Expenses							
6250	Unemployment Tax	\$1,727	\$3,011	\$6,388	\$3,377	\$65,728	\$62,717
6260	Workers' Compensation	\$4,160	\$27,772	\$34,882	\$7,109	\$69,495	\$41,723
6910	Property & Liability Insurance	\$2,182	\$12,950	\$13,107	\$157	\$26,214	\$13,264
6920	Professional Liability (Malpractice) Insuranc	\$3,477	\$20,636	\$26,706	\$6,070	\$53,412	\$32,776
6930	Auto Insurance	\$358	\$2,126	\$811	(\$1,315)	\$1,622	(\$504)
6990	Other Insurance	\$563	\$3,341	\$0	(\$3,341)	\$0	(\$3,341)
9921	Transfer from General Fund	\$0	(\$89,088)	(\$44,544)	\$44,544	(\$89,088)	\$0
Total Expenses		\$12,467	(\$19,252)	\$37,350	\$56,601	\$127,383	\$146,635
BEGINNING FUND BALANCE		\$44,042	(\$33,152)	(\$33,152)	\$0	(\$33,152)	\$0
NET SURPLUS/(DEFICIT)		(\$1,447)	\$75,747	\$26,829	\$48,918	\$974	\$74,773
ENDING FUND BALANCE		\$42,595	\$42,595	(\$6,323)	\$48,918	(\$32,178)	\$74,773

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

All Funds Budget to Actual for the 6 Months Ended 12/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,871	\$59,224	\$140,776	(\$81,552)	\$281,552	(\$222,328)
Total Revenues		\$9,871	\$59,224	\$140,776	(\$81,552)	\$281,552	(\$222,328)
Expenses							
7110	Capital Outlay	\$0	\$15,430	\$125,000	\$109,570	\$250,000	\$234,570
9921	Transfer from General Fund	\$0	(\$100,000)	(\$50,000)	\$50,000	(\$100,000)	\$0
Total Expenses		\$0	(\$84,570)	\$75,000	\$159,570	\$150,000	\$234,570
BEGINNING FUND BALANCE		\$222,817	\$88,894	\$88,894	\$0	\$88,894	\$0
NET SURPLUS/(DEFICIT)		\$9,871	\$143,794	\$65,776	\$78,018	\$131,552	\$12,242
ENDING FUND BALANCE		\$232,688	\$232,688	\$154,670	\$78,018	\$220,446	\$12,242