



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
February 28, 2017, Unaudited**

Presented to Board of Health: April 10, 2017

Champaign-Urbana Public Health District
Director of Finance's Report
As of February 28, 2017, Unaudited Financials
April 10, 2017 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through February 28, 2017. Cash in the bank as of 02/28/17 was \$3,565,079.

- Overview of Financials
 - Fund balance as of February 28, 2017 including this surplus is \$4,534,959 (See page 1, item a); which is 42% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.

 - February, 2017 ended with a year-to-date surplus of \$353,541 (See page 2, item b), which is more than the budgeted surplus of \$27,086 (See page 2, item c) for this same time period.

 - **Revenue ended 5.60% below YTD budget.**
 - Property Taxes is below budget by \$21,824 (0.99% below YTD budget) (See page 2, item d)

 - Grants and Contracts is below budget by \$94,042 (3.21% below YTD budget) (See page 2, item e)
 - This includes \$62,216 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).

 - The Dental Medicaid Match was received for \$78,570 for 2015. Our Work-in Progress estimated accrual was \$115,112. This resulted in a reduction of revenue posted in this month for \$36,541. The significant drop has occurred because the State is not matching the claim expenses for the Medicaid Managed Care claims. Going forward, we will be recording a monthly accrual of approximately \$8K less per month for a total reduction of approximately \$76,541 for FY17.

- Patient Care and Client Assistance is below budget\$ 43,286. (10.92% 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.
- Occupancy is above budget \$32,489. (37.01% above YTD Budget) (See page 2, item q).
 - **Repairs & Maintenance is over budget \$16,438; Utilities are over budget \$7,738.**
- Debt Service – Principal is under budget \$73,752. (31.2% 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 \$68,917 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
 - Beginning process to remodel basement so that it can be leased out for additional revenue.
- Transfers from General Fund allocated the full amount monthly; however the actual transfer was for the full amount for a variance of \$43K. This will average out as the year progresses.

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

As of February 28, 2017

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
Assets						
Cash	\$3,565,078.64	\$2,903,346.35	\$348,029.67	\$39,221.74	\$1,331.71	\$273,149.17
Accounts Receivable	\$1,264,491.60	\$1,219,517.50	\$44,906.04	\$0.00	\$11,128.50	(\$11,060.44)
Prepaid Expenditures	\$128,671.51	\$50,045.78	\$0.00	\$0.00	\$78,625.73	\$0.00
Fees for Services Receivable, Net of Allowance	\$299,966.23	\$299,966.23	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$28,063.62	\$28,063.62	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$5,286,271.60</u>	<u>\$4,500,939.48</u>	<u>\$392,935.71</u>	<u>\$39,221.74</u>	<u>\$91,085.94</u>	<u>\$262,088.73</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$165,279.31	\$114,151.76	\$0.00	\$0.00	\$50,252.00	\$875.55
Deferred Revenue_Property Taxes	\$291,042.51	\$256,345.68	\$23,495.41	\$4,462.27	\$6,739.15	\$0.00
Deferred Revenue_EH Permits	\$42,082.43	\$42,082.43	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$349.00	\$349.00	\$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	\$2,128.36	\$2,128.36	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$29,676.45	\$29,676.45	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$141,656.00	\$141,656.00	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$78,698.37	\$10,128.48	\$65,425.88	\$0.00	\$3,144.01	\$0.00
Total Liabilities	<u>\$751,312.43</u>	<u>\$596,918.16</u>	<u>\$88,921.29</u>	<u>\$4,462.27</u>	<u>\$60,135.16</u>	<u>\$875.55</u>
Total Fund Balance	<u>\$4,534,959.17</u>	<u>\$3,904,021.32</u>	<u>\$304,014.42</u>	<u>\$34,759.47</u>	<u>\$30,950.78</u>	<u>\$261,213.18</u>
Total Liabilities and Fund Balance	<u>\$5,286,271.60</u>	<u>\$4,500,939.48</u>	<u>\$392,935.71</u>	<u>\$39,221.74</u>	<u>\$91,085.94</u>	<u>\$262,088.73</u>
BEGINNING BALANCE WITH CURRENT YEAR ADJUS	\$4,181,417.81	\$3,965,133.75	\$142,690.11	\$17,852.04	(\$33,152.04)	\$88,893.95
NET SURPLUS/(DEFICIT)	\$353,541.36	(\$61,112.43)	\$161,324.31	\$16,907.43	\$64,102.82	\$172,319.23
ENDING FUND BALANCE	<u>\$4,534,959.17</u> a	<u>\$3,904,021.32</u>	<u>\$304,014.42</u>	<u>\$34,759.47</u>	<u>\$30,950.78</u>	<u>\$261,213.18</u>

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 8 Months Ended 2/28/17

	ACTUAL					BUDGET	
	Current Month	YTD Actual	YTD Budget			YTD Variance	Annual Budget
Revenues							
Property Tax	\$264,035.94	\$2,172,349.63	\$2,194,173.95	d	(\$21,824.32)	\$3,291,260.83	(\$1,118,911.20)
Grants & Contracts	\$393,933.45	\$2,834,748.35	\$2,928,790.16	e	(\$94,041.81)	\$4,393,185.24	(\$1,558,436.89)
Fees for Services	\$171,814.97	\$1,682,593.57	\$1,870,029.28	f	(\$187,435.71)	\$2,805,043.92	(\$1,122,450.35)
Other Revenue	\$16,163.43	\$102,507.27	\$202,101.28	g	(\$99,594.01)	\$303,151.92	(\$200,644.65)
Total Revenues	\$845,947.79	\$6,792,198.82	\$7,195,094.67		(\$402,895.85)	\$10,792,641.91	(\$4,000,443.09)
Expenses							
Personnel Services	\$408,601.29	\$3,680,046.07	\$3,820,974.41	h	\$140,928.34	\$5,763,884.71	\$2,083,838.64
Fringe Benefits	\$157,366.32	\$1,289,124.36	\$1,466,471.93	i	\$177,347.57	\$2,210,555.02	\$921,430.66
Contractual	\$34,802.88	\$285,918.54	\$471,407.04	j	\$185,488.50	\$707,110.56	\$421,192.02
Patient Care and Client Assistance	\$48,650.65	\$353,175.92	\$396,462.00	k	\$43,286.08	\$594,693.00	\$241,517.08
Supplies	\$13,476.46	\$173,669.94	\$172,143.92	l	(\$1,526.02)	\$258,215.88	\$84,545.94
Printing	\$1,207.10	\$8,405.02	\$13,522.16	m	\$5,117.14	\$20,283.24	\$11,878.22
Travel and Transportation	\$4,952.38	\$59,201.88	\$80,538.96	n	\$21,337.08	\$120,808.44	\$61,606.56
Telecommunications	\$1,784.97	\$16,955.29	\$17,944.72	o	\$989.43	\$26,917.08	\$9,961.79
Insurance	\$6,130.42	\$51,762.94	\$54,165.36	p	\$2,402.42	\$81,248.04	\$29,485.10
Occupancy	\$16,465.90	\$120,265.19	\$87,776.64	q	(\$32,488.55)	\$131,664.96	\$11,399.77
Debt Service - Principal	\$20,507.55	\$162,547.13	\$236,298.72	r	\$73,751.59	\$354,448.08	\$191,900.95
Debt Service - Interest	\$3,117.53	\$26,453.51	\$25,235.36	s	(\$1,218.15)	\$37,853.04	\$11,399.53
Capital Outlay	\$10.00	\$135,423.51	\$204,340.64	t	\$68,917.13	\$306,510.96	\$171,087.45
Other Expenditures	\$7,608.17	\$75,708.16	\$77,452.80	u	\$1,744.64	\$116,179.20	\$40,471.04
Allocations	\$0.00	\$0.00	\$0.01	v	\$0.01	\$0.04	\$0.04
Transfers	\$0.00	\$0.00	\$43,274.32	w	\$43,274.32	\$0.00	\$0.00
Total Expenses	\$724,681.62	\$6,438,657.46	\$7,168,008.99		\$729,351.53	\$10,730,372.25	\$4,291,714.79
BEGINNING FUND BALANCE	\$4,413,693.00	\$4,181,417.81	\$4,181,417.81		\$0.00	\$4,181,417.81	\$0.00
NET SURPLUS/(DEFICIT)	\$121,266.17	\$353,541.36	\$27,085.68	c	\$326,455.68	\$62,269.66	\$291,271.70
ENDING FUND BALANCE	\$4,534,959.17	\$4,534,959.17	\$4,208,503.49		\$326,455.68	\$4,243,687.47	\$291,271.70

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$183,235	\$1,465,883	\$1,465,856	\$27	\$2,198,784	(\$732,901)
4120	RE Tax Collected by County	\$49,446	\$395,566	\$399,233	(\$3,667)	\$598,849	(\$203,283)
4130	Personal Property Tax Replacement	\$0	\$53,443	\$68,544	(\$15,101)	\$102,816	(\$49,373)
4190	Other Property Taxes	\$0	\$6,164	\$9,331	(\$3,167)	\$13,996	(\$7,832)
4210	IL Dept of Public Health	\$201,755	\$1,140,020	\$1,217,743	(\$77,723)	\$1,826,615	(\$686,595)
4215	IDPH Local Health Protection	\$16,139	\$129,109	\$129,109	\$0	\$193,664	(\$64,555)
4220	IL Dept of Human Services	\$88,671	\$754,121	\$746,465	\$7,656	\$1,119,698	(\$365,577)
4223	IL Dept of Children and Family Services	\$0	\$62,190	\$81,867	(\$19,677)	\$122,801	(\$60,611)
4240	County Contract	\$55,849	\$438,809	\$422,663	\$16,146	\$633,995	(\$195,186)
4260	ILCC Grants	\$2,108	\$5,888	\$3,637	\$2,251	\$5,455	\$433
4290	Other Grants & Contracts	(\$42)	\$83,296	\$153,989	(\$70,693)	\$230,984	(\$147,687)
4299	A/R WIP	\$8,834	\$62,216	\$0	\$62,216	\$0	\$62,216
4310	CU & CC License Income	\$0	\$2,360	\$26,267	(\$23,907)	\$39,400	(\$37,040)
4322	Client Fee Revenue (Self-Pay)	\$19,809	\$131,595	\$121,755	\$9,841	\$182,632	(\$51,037)
4330	Environmental Health Permits	\$21,307	\$173,454	\$201,333	(\$27,879)	\$302,000	(\$128,546)
4344	IDPA - 50/50 Match	\$122,210	\$325,965	\$482,433	(\$156,467)	\$723,649	(\$397,684)
4355	Smoking Citation Fees	\$0	\$125	\$167	(\$42)	\$250	(\$125)
4356	Smoking Citation Fines - County	\$0	\$400	\$467	(\$67)	\$700	(\$300)
4364	Health Insurance Fees	\$17,389	\$104,668	\$75,782	\$28,886	\$113,673	(\$9,005)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$8,138)	(\$52,122)	(\$29,264)	(\$22,857)	(\$43,896)	(\$8,225)
4370	Vital Statistics	\$19,422	\$131,890	\$152,032	(\$20,142)	\$228,048	(\$96,158)
4385	Medicaid Fee Revenue	\$109,356	\$971,006	\$1,071,533	(\$100,528)	\$1,607,300	(\$636,295)
4386	Medicaid Fee Write-Offs/Adjustments	(\$33,871)	(\$208,583)	(\$267,103)	\$58,520	(\$400,655)	\$192,072
4388	WPS Medicare	\$892	\$10,814	\$6,063	\$4,752	\$9,094	\$1,720
4389	WPS Medicare Write-Offs/Adjustments	(\$12,985)	(\$12,941)	(\$2,195)	(\$10,747)	(\$3,292)	(\$9,649)
4390	Other Fees for Services	\$519	\$34,470	\$30,761	\$3,709	\$46,142	(\$11,671)
4399	50/50 Match WIP	(\$84,095)	\$69,491	\$0	\$69,491	\$0	\$69,491
4910	Interest Income	\$998	\$9,704	\$8,667	\$1,037	\$13,000	(\$3,296)
4930	Contributions-Private Sources	\$0	\$26	\$1,667	(\$1,641)	\$2,500	(\$2,474)
4990	Miscellaneous Income	\$465	\$4,153	\$4,067	\$86	\$6,100	(\$1,947)

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Total Revenues	\$779,272	\$6,293,181	\$6,582,867	(\$289,686)	\$9,874,300	(\$3,581,119)
Expenses						
6100 Personnel Services	\$408,601	\$3,680,046	\$3,820,974	\$140,928	\$5,763,885	\$2,083,839
6210 Health Insurance	\$83,672	\$668,743	\$759,486	\$90,743	\$1,145,805	\$477,062
6220 Life Insurance	\$226	\$1,809	\$1,770	(\$39)	\$2,670	\$861
6230 FICA	\$29,213	\$262,385	\$290,877	\$28,492	\$437,262	\$174,878
6260 Workers' Compensation	\$0	(\$151)	\$0	\$151	\$0	\$151
6290 Other Fringe Benefits	\$0	\$131	\$0	(\$131)	\$0	(\$131)
6310 Advertising	\$2,925	\$6,341	\$20,337	\$13,996	\$30,505	\$24,164
6316 Computer Consultants & Support	\$0	\$0	\$1,333	\$1,333	\$2,000	\$2,000
6320 Bank Charges	\$41	\$443	\$2,210	\$1,767	\$3,315	\$2,872
6325 Consultants	\$498	\$4,182	\$5,035	\$853	\$7,553	\$3,371
6327 Educational Materials	\$0	\$200	\$0	(\$200)	\$0	(\$200)
6330 Equipment Expense (Under \$500)	\$69	\$15,530	\$25,767	\$10,237	\$38,651	\$23,121
6335 IDPH Death Certificates	\$4,192	\$34,120	\$36,957	\$2,837	\$55,435	\$21,315
6345 Legal Fees	\$1,905	\$12,535	\$30,000	\$17,465	\$45,000	\$32,465
6347 Marketing	\$0	\$586	\$0	(\$586)	\$0	(\$586)
6350 Membership & Dues	\$2,124	\$18,640	\$6,500	(\$12,139)	\$9,750	(\$8,889)
6355 Non-CUPHD License Payments	\$0	\$1,365	\$13,467	\$12,102	\$20,200	\$18,835
6356 Employee Licence Reimbursement	\$82	\$346	\$1,421	\$1,076	\$2,132	\$1,786
6360 Payroll & Payment Fees	\$1,340	\$9,561	\$14,884	\$5,323	\$22,326	\$12,765
6365 Postage & Delivery	\$1,087	\$9,589	\$12,963	\$3,374	\$19,445	\$9,856
6370 INACTIVE - Professional Meetings	\$0	\$10	\$363	\$353	\$544	\$535
6373 Software License & Maintenance	\$11,368	\$80,585	\$93,621	\$13,035	\$140,431	\$59,845
6380 Subgrantee/Subcontractor	\$2,500	\$6,650	\$141,050	\$134,400	\$211,575	\$204,925
6385 Professional Meetings/Trainings	\$575	\$12,269	\$15,732	\$3,463	\$23,598	\$11,329
6390 Other Contractual Services	\$5,230	\$56,102	\$36,433	(\$19,668)	\$54,650	(\$1,452)
6415 Consumer Representative	\$0	\$300	\$19	(\$281)	\$28	(\$272)
6421 Outside Dental Services	\$7,846	\$32,217	\$29,867	(\$2,350)	\$44,800	\$12,583
6425 Housing Assistance	\$15,563	\$112,947	\$59,267	(\$53,680)	\$88,900	(\$24,047)

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6440	Mental Health	\$1,040	\$3,760	\$0	(\$3,760)	\$0	(\$3,760)
6450	Contract Nutritional Services	\$2,057	\$16,063	\$20,000	\$3,937	\$30,000	\$13,937
6451	Direct Nutrition Services	\$1,500	\$10,120	\$6,100	(\$4,020)	\$9,150	(\$970)
6455	Primary Care	\$15,639	\$135,084	\$254,310	\$119,227	\$381,465	\$246,382
6465	Transportation Assistance	\$0	\$386	\$1,347	\$961	\$2,020	\$1,634
6470	Utility Assistance	\$4,573	\$39,169	\$21,600	(\$17,569)	\$32,400	(\$6,769)
6490	Other Patient Care & Client Assistance	\$433	\$3,131	\$3,953	\$822	\$5,930	\$2,799
6500	IT Supplies	\$355	\$1,013	\$421	(\$592)	\$632	(\$381)
6510	Books and Periodicals	\$27	\$1,922	\$700	(\$1,222)	\$1,050	(\$872)
6525	Bldg/Janitorial Supplies @ Champaign	\$1,981	\$5,684	\$14,100	\$8,416	\$21,150	\$15,466
6530	Consumable Supplies	\$419	\$22,409	\$17,053	(\$5,356)	\$25,579	\$3,170
6540	Dental Supplies	\$3,727	\$39,054	\$46,667	\$7,613	\$70,000	\$30,946
6550	Medical Supplies	\$4,595	\$53,844	\$37,045	(\$16,799)	\$55,567	\$1,724
6560	Office Supplies	\$1,089	\$14,961	\$23,324	\$8,363	\$34,986	\$20,025
6570	Outreach Supplies	\$160	\$7,866	\$1,367	(\$6,500)	\$2,050	(\$5,816)
6580	Program Materials	\$392	\$22,400	\$22,591	\$191	\$33,886	\$11,486
6590	Other Supplies	\$732	\$4,517	\$8,877	\$4,361	\$13,316	\$8,799
6610	Commercial Printing	\$413	\$1,553	\$3,986	\$2,433	\$5,979	\$4,426
6620	Photocopying	\$794	\$6,852	\$9,536	\$2,684	\$14,304	\$7,452
6710	Mileage	\$3,489	\$41,354	\$51,255	\$9,901	\$76,882	\$35,528
6720	Lodging	\$810	\$7,591	\$14,616	\$7,025	\$21,924	\$14,333
6730	Meals	\$413	\$4,354	\$5,933	\$1,579	\$8,899	\$4,545
6740	Commercial Transportation	\$0	\$1,881	\$2,380	\$499	\$3,570	\$1,689
6750	Vehicle Operations	\$172	\$2,322	\$3,297	\$975	\$4,945	\$2,623
6790	Other Travel	\$69	\$1,700	\$3,059	\$1,359	\$4,588	\$2,888
6810	Telephone Service	\$1,230	\$11,830	\$12,206	\$376	\$18,309	\$6,479
6820	Cellular Phone Service	\$132	\$1,174	\$1,298	\$124	\$1,947	\$773
6830	Internet Service	\$423	\$3,392	\$2,890	(\$502)	\$4,335	\$943
6890	Other Telecommunication Expense	\$0	\$559	\$1,551	\$991	\$2,326	\$1,767
7014	Repairs & Maintenance @ Rantoul	\$0	\$266	\$0	(\$266)	\$0	(\$266)
7015	Repairs & Maintenance @ Champaign	\$5,377	\$29,626	\$13,453	(\$16,172)	\$20,180	(\$9,446)
7025	Utilities @ Champaign	\$8,909	\$69,305	\$61,567	(\$7,738)	\$92,350	\$23,045
7030	Rent	\$1,541	\$12,779	\$8,333	(\$4,446)	\$12,500	(\$279)

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7034	Rent @ Rantoul	\$525	\$4,200	\$2,800	(\$1,400)	\$4,200	\$0
7035	Debt Service Principal @ Champaign	\$19,495	\$154,544	\$155,705	\$1,161	\$233,558	\$79,014
7036	Debt Service Interest @ Champaign	\$2,989	\$25,329	\$24,167	(\$1,161)	\$36,251	\$10,923
7037	Debt Service Capital Lease Principal	\$1,013	\$8,003	\$80,593	\$72,590	\$120,890	\$112,887
7038	Debt Service Capital Lease Interest	\$128	\$1,125	\$1,068	(\$57)	\$1,602	\$477
7095	Other Occupancy Expenses @ Champaign	\$115	\$4,090	\$1,623	(\$2,466)	\$2,435	(\$1,655)
7110	Capital Outlay	\$0	\$119,983	\$37,674	(\$82,309)	\$56,511	(\$63,472)
9010	Unable To Pay/Bad Debt	(\$721)	\$9,039	\$18,634	\$9,596	\$27,951	\$18,913
9012	Sliding Scale Discounts Applied	\$8,330	\$66,670	\$58,819	(\$7,851)	\$88,228	\$21,558
9093	Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094	Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095	Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096	Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097	Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
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	\$154,491	(\$12,333)	\$166,824	\$0
9934	Transfer to Insurance Fund	\$0	\$89,088	\$59,392	(\$29,696)	\$89,088	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$100,000	\$66,667	(\$33,333)	\$100,000	\$0
Total Expenses		\$673,420	\$6,354,293	\$6,756,780	\$402,486	\$10,110,219	\$3,755,926
BEGINNING FUND BALANCE		\$3,798,170	\$3,965,134	\$3,965,134	\$0	\$3,965,134	\$0
NET SURPLUS/(DEFICIT)		\$105,851	(\$61,112)	(\$173,913)	\$112,801	(\$235,919)	\$174,807
ENDING FUND BALANCE		\$3,904,021	\$3,904,021	\$3,791,221	\$112,801	\$3,729,215	\$174,807

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		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	\$169,416	\$169,441	(\$25)	\$254,161	(\$84,745)
4190	Other Property Taxes	\$0	\$307	\$267	\$40	\$400	(\$93)
4210	IL Dept of Public Health	\$5,213	\$37,247	\$42,109	(\$4,862)	\$63,163	(\$25,916)
4220	IL Dept of Human Services	\$6,908	\$60,267	\$65,811	(\$5,544)	\$98,716	(\$38,449)
4223	IL Dept of Children and Family Services	\$0	\$3,497	\$4,955	(\$1,458)	\$7,432	(\$3,935)
4240	County Contract	\$3,423	\$27,815	\$21,597	\$6,217	\$32,396	(\$4,581)
4260	ILCC Grants	\$56	\$138	\$149	(\$11)	\$223	(\$85)
4290	Other Grants & Contracts	\$0	\$78	\$1,790	(\$1,712)	\$2,685	(\$2,607)
Total Revenues		\$36,777	\$298,764	\$306,117	(\$7,353)	\$459,176	(\$160,412)
Expenses							
6240	IMRF	\$34,533	\$304,264	\$325,477	\$21,213	\$489,593	\$185,329
9093	Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094	Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095	Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096	Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097	Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9921	Transfer from General Fund	\$0	(\$166,824)	(\$111,216)	\$55,608	(\$166,824)	\$0
Total Expenses		\$34,533	\$137,440	\$214,260	\$76,820	\$322,769	\$185,329
BEGINNING FUND BALANCE		\$301,771	\$142,690	\$142,690	\$0	\$142,690	\$0
NET SURPLUS/(DEFICIT)		\$2,244	\$161,324	\$91,857	\$69,467	\$136,407	\$24,918
ENDING FUND BALANCE		\$304,014	\$304,014	\$234,547	\$69,467	\$279,097	\$24,918

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$4,106	\$32,848	\$32,837	\$11	\$49,256	(\$16,408)
4190	Other Property Taxes	\$0	\$59	\$0	\$59	\$0	\$59
Total Revenues		\$4,106	\$32,907	\$32,837	\$70	\$49,256	(\$16,349)
Expenses							
6315	Audit Fees	\$0	\$16,000	\$13,333	(\$2,667)	\$20,000	\$4,000
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		\$0	\$16,000	\$13,333	(\$2,667)	\$20,000	\$4,000
BEGINNING FUND BALANCE		\$30,653	\$17,852	\$17,852	\$0	\$17,852	\$0
NET SURPLUS/(DEFICIT)		\$4,106	\$16,907	\$19,504	(\$2,597)	\$29,256	(\$12,349)
ENDING FUND BALANCE		\$34,759	\$34,759	\$37,356	(\$2,597)	\$47,108	(\$12,349)

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,072	\$48,575	\$48,599	(\$24)	\$72,899	(\$24,324)
4190	Other Property Taxes	\$0	\$88	\$67	\$21	\$100	(\$12)
4210	IL Dept of Public Health	\$1,380	\$7,312	\$9,909	(\$2,597)	\$14,864	(\$7,551)
4220	IL Dept of Human Services	\$1,644	\$6,324	\$14,236	(\$7,912)	\$21,354	(\$15,030)
4223	IL Dept of Children and Family Services	\$0	\$207	\$815	(\$608)	\$1,222	(\$1,015)
4240	County Contract	\$1,909	\$16,031	\$10,553	\$5,479	\$15,829	\$202
4260	ILCC Grants	\$89	\$166	\$215	(\$49)	\$322	(\$156)
4290	Other Grants & Contracts	\$0	\$18	\$1,179	(\$1,161)	\$1,768	(\$1,750)
Total Revenues		\$11,093	\$78,721	\$85,572	(\$6,851)	\$128,358	(\$49,637)
Expenses							
6250	Unemployment Tax	\$5,915	\$16,253	\$42,796	\$26,543	\$65,728	\$49,476
6260	Workers' Compensation	\$3,807	\$35,691	\$46,066	\$10,376	\$69,495	\$33,804
6910	Property & Liability Insurance	\$1,971	\$17,103	\$17,476	\$373	\$26,214	\$9,111
6920	Professional Liability (Malpractice) Insuranc	\$3,328	\$27,440	\$35,608	\$8,168	\$53,412	\$25,972
6930	Auto Insurance	\$324	\$2,808	\$1,081	(\$1,726)	\$1,622	(\$1,186)
6990	Other Insurance	\$508	\$4,413	\$0	(\$4,413)	\$0	(\$4,413)
9093	Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094	Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095	Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096	Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097	Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9921	Transfer from General Fund	\$0	(\$89,088)	(\$59,392)	\$29,696	(\$89,088)	\$0
Total Expenses		\$15,853	\$14,618	\$83,635	\$69,017	\$127,383	\$112,765
BEGINNING FUND BALANCE		\$35,711	(\$33,152)	(\$33,152)	\$0	(\$33,152)	\$0

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
NET SURPLUS/(DEFICIT)	(\$4,760)	\$64,103	\$1,936	\$62,166	\$974	\$63,129
ENDING FUND BALANCE	<u>\$30,951</u>	<u>\$30,951</u>	<u>(\$31,216)</u>	<u>\$62,166</u>	<u>(\$32,178)</u>	<u>\$63,129</u>

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

All Funds Budget to Actual for the 8 Months Ended 2/28/17

		ACTUAL		BUDGET			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$14,700	\$88,625	\$187,701	(\$99,076)	\$281,552	(\$192,927)
Total Revenues		\$14,700	\$88,625	\$187,701	(\$99,076)	\$281,552	(\$192,927)
Expenses							
6330	Equipment Expense (Under \$500)	\$866	\$866	\$0	(\$866)	\$0	(\$866)
7110	Capital Outlay	\$10	\$15,440	\$166,667	\$151,226	\$250,000	\$234,560
9921	Transfer from General Fund	\$0	(\$100,000)	(\$66,667)	\$33,333	(\$100,000)	\$0
Total Expenses		\$876	(\$83,694)	\$100,000	\$183,694	\$150,000	\$233,694
BEGINNING FUND BALANCE		\$247,388	\$88,894	\$88,894	\$0	\$88,894	\$0
NET SURPLUS/(DEFICIT)		\$13,825	\$172,319	\$87,701	\$84,618	\$131,552	\$40,767
ENDING FUND BALANCE		\$261,213	\$261,213	\$176,595	\$84,618	\$220,446	\$40,767