



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
August 31, 2017, Unaudited**

Presented to Board of Health: October 16, 2017

Champaign-Urbana Public Health District
Director of Finance's Report
As of August 31, 2017, Unaudited Financials
October 16, 2017 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through August 31, 2017. Total cash as of 08/31/17 was \$4,276,657.46.
- Overview of Financials
 - Fund balance as of August 31, 2017 including this surplus is \$4,687,845 (See page 1, item a); which is 40% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - August, 2017 ended with a year-to-date surplus of \$24,647.19 (See page 2, item b), which is less than the budgeted surplus of \$260,981. (See page 2, item c) for this same time period. Excluding transfers
 - **Revenue ended 11.08% above YTD budget.**
 - Property Taxes is below budget by \$13,934 (2.40%) (See page 2, item d)
 - Grants and Contracts is above budget by \$202,301 (28.20%) (See page 2, item e)
 - This includes \$138,393 for Accounts Receivable Work-in-Progress (WIP), and \$83,541 for Family Case Management 50/50 match.

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.
 - Fee for Services is below budget by \$2,789 (0.81%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$1,092 above budget.
 - This includes \$13,095 for 50/50 Dental Match Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$11,255 above budget.
 - Other Revenue is above budget by \$47 (11.08%). (See page 2, item g)

- **Expenditures ended 29.85% below YTD budget.**
 - Personnel Services are below budget by \$61,852. (5.91%) (See page 2, item h)
 - Fringe Benefits are below budget by \$133,397. (26.18%) (See page 2, item i)
 - Budgeted amount includes a pro-rated portion of the anticipated lump sum payment of \$750K to IMRF.
 - Contractual Services is above budget by \$73,764 (3080.13% above) (See page 2, items j)
 - This variance is due to advertising expense over budget \$73K due to the Tobacco Grant expenditures, which were pro-rated over the fiscal year. Revenue for this has been included.
 - Capital Outlay is below budget \$45,235 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)

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

As of August 31, 2017

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
Assets						
Cash Equivalents	\$4,276,657.46	\$3,711,742.83	\$372,266.54	\$53,910.57	(\$4,965.50)	\$143,703.02
Accounts Receivable	\$1,773,083.18	\$1,714,775.15	\$47,566.55	\$0.00	\$7,101.48	\$3,640.00
Prepaid Expenditures	\$117,952.71	\$87,922.38	\$0.00	\$0.00	\$30,030.33	\$0.00
Inventory	\$24,873.31	\$24,873.31	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$6,192,566.66	\$5,539,313.67	\$419,833.09	\$53,910.57	\$32,166.31	\$147,343.02
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$121,304.72	\$121,304.72	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue_Property Tax	\$946,505.57	\$821,598.10	\$93,154.84	\$7,450.03	\$24,302.60	\$0.00
Deferred Revenue_EH Permits	\$168,163.33	\$168,163.33	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$2,923.00	\$2,923.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$2.16	\$2.16	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$2,058.36	\$2,058.36	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$36,589.39	\$36,589.39	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$194,888.39	\$194,888.39	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$32,287.10	\$13,994.19	\$16,043.15	\$0.00	\$2,249.76	\$0.00
Total Liabilities	\$1,504,722.02	\$1,361,521.64	\$109,197.99	\$7,450.03	\$26,552.36	\$0.00
Fund Balance						
Total Fund Balance	\$4,687,844.64	\$4,177,792.03	\$310,635.10	\$46,460.54	\$5,613.95	\$147,343.02
Total Liabilities and Fund Balance	\$6,192,566.66	\$5,539,313.67	\$419,833.09	\$53,910.57	\$32,166.31	\$147,343.02
BEGINNING BALANCE	\$4,663,197.45	\$4,159,434.54	\$311,024.86	\$45,040.97	\$14,334.84	\$133,362.24
NET SURPLUS/(DEFICIT)	\$24,647.19	\$18,357.49	(\$389.76)	\$1,419.57	(\$8,720.89)	\$13,980.78
ENDING FUND BALANCE	\$4,687,844.64 a	\$4,177,792.03	\$310,635.10	\$46,460.54	\$5,613.95	\$147,343.02

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		<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>
Revenues							
41xx	Property Taxes	\$275,906.68	\$567,297.07	\$581,231.06	(\$13,933.99) d	\$3,476,341.48	(\$2,909,044.41)
42xx	Grants & Contracts	\$472,413.89	\$918,214.51	\$715,913.44	\$202,301.07 e	\$4,877,318.88	(\$3,959,104.37)
43xx	Fees for Services	\$172,993.81	\$341,808.64	\$344,597.51	(\$2,788.87) f	\$2,131,972.66	(\$1,790,164.02)
49xx	Other Revenue	\$16,569.44	\$33,000.44	\$32,953.43	\$47.01 g	\$196,507.67	(\$163,507.23)
Total Revenues		<u>\$937,883.82</u>	<u>\$1,860,320.66</u>	<u>\$1,674,695.44</u>	<u>\$185,625.22</u>	<u>\$10,682,140.69</u>	<u>(\$8,821,820.03)</u>
Expenses							
61xx	Personnel Services	\$505,112.83	\$984,862.82	\$1,046,714.90	\$61,852.08 h	\$6,092,811.06	\$5,107,948.24
62xx	Fringe Benefits	\$182,394.43	\$376,167.52	\$509,564.37	\$133,396.85 i	\$3,022,423.52	\$2,646,256.00
63xx	Contractual	\$79,921.28	\$158,534.89	\$107,596.17	(\$50,938.72) j	\$581,775.12	\$423,240.23
64xx	Patient Care and Client Assistance	\$41,507.73	\$72,113.29	\$71,300.15	(\$813.14) k	\$429,372.43	\$357,259.14
65xx	Supplies	\$35,680.23	\$67,305.93	\$65,644.28	(\$1,661.65) l	\$342,032.44	\$274,726.51
66xx	Printing	\$935.55	\$1,994.83	\$2,847.05	\$852.22 m	\$17,074.03	\$15,079.20
67xx	Travel and Transportation	\$10,223.00	\$21,620.52	\$19,471.01	(\$2,149.51) n	\$110,569.84	\$88,949.32
68xx	Telecommunications	\$2,198.98	\$4,988.63	\$5,345.82	\$357.19 o	\$30,185.59	\$25,196.96
69xx	Insurance	\$7,489.79	\$15,017.79	\$16,144.32	\$1,126.53 p	\$96,810.63	\$81,792.84
70xx	Occupancy	\$17,312.01	\$32,334.78	\$35,969.70	\$3,634.92 q	\$214,548.65	\$182,213.87
70xx	Debt Service - Principal	\$21,248.75	\$42,183.20	\$41,851.13	(\$332.07) r	\$255,228.09	\$213,044.89
70xx	Debt Service - Interest	\$2,759.50	\$5,450.13	\$5,399.02	(\$51.11) s	\$28,272.85	\$22,822.72
71xx	Capital Outlay	\$18,603.00	\$31,523.00	\$76,758.15	\$45,235.15 t	\$359,183.18	\$327,660.18
90xx	Other Expenditures	\$15,033.24	\$21,576.14	\$29,376.91	\$7,800.77 u	\$171,036.38	\$149,460.24
99xx	Transfers	\$0.00	\$0.00	(\$620,269.00)	(\$620,269.00) v	\$0.00	\$0.00
Total Expenses		<u>\$940,420.32</u>	<u>\$1,835,673.47</u>	<u>\$1,413,713.98</u>	<u>(\$421,959.49)</u>	<u>\$11,751,323.81</u>	<u>\$9,915,650.34</u>
BEGINNING FUND BALANCE		\$4,690,381.14	\$4,663,197.45	\$4,663,197.45	\$0.00	\$4,663,197.45	\$0.00
NET SURPLUS/(DEFICIT)		(\$2,536.50)	\$24,647.19 b	\$260,981.46	(\$236,334.27)	(\$1,069,183.12)	\$1,093,830.31
ENDING FUND BALANCE		<u>\$4,687,844.64</u>	<u>\$4,687,844.64</u>	<u>\$4,924,178.91</u>	<u>(\$236,334.27)</u>	<u>\$3,594,014.33</u>	<u>\$1,093,830.31</u>

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$381,065	\$388,926	(\$7,861)	\$2,332,832	(\$1,951,767)
4120	RE Tax Collected by County	\$52,042	\$103,967	\$104,700	(\$733)	\$628,200	(\$524,233)
4130	Personal Property Tax Replacement	\$754	\$17,108	\$18,837	(\$1,728)	\$102,069	(\$84,961)
4190	Other Property Taxes	\$0	\$0	\$2,333	(\$2,333)	\$14,000	(\$14,000)
4210	IL Dept of Public Health	\$98,147	\$229,001	\$217,060	\$11,941	\$1,408,050	(\$1,179,049)
4215	IDPH Local Health Protection	\$0	\$0	\$5,667	(\$5,667)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$192,554	\$279,562	\$214,898	\$64,664	\$1,659,201	(\$1,379,640)
4223	IL Dept of Children and Family Services	\$0	\$0	\$23,100	(\$23,100)	\$138,602	(\$138,602)
4240	County Contract	\$50,223	\$100,422	\$103,927	(\$3,505)	\$687,095	(\$586,674)
4260	ILCC Grants	\$0	\$0	\$196	(\$196)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$14,531	\$51,113	\$47,091	\$4,023	\$95,066	(\$43,953)
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$0	\$69,619	(\$69,619)	\$417,713	(\$417,713)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$41,771	\$83,541	\$0	\$83,541	\$0	\$83,541
4299	A/R WIP	\$51,944	\$138,393	\$0	\$138,393	\$0	\$138,393
4310	CU & CC License Income	\$495	\$835	\$735	\$100	\$18,608	(\$17,773)
4315	Environmental Health Permits	\$22,132	\$43,190	\$43,297	(\$107)	\$259,784	(\$216,594)
4340	Vital Statistics	\$13,652	\$39,419	\$28,164	\$11,255	\$168,042	(\$128,623)
4344	IDHFS - 50/50 Match Dental	\$0	\$0	\$23,874	(\$23,874)	\$143,243	(\$143,243)
4345	IDHFS - 50/50 Match WIP Dental	\$6,548	\$13,095	\$0	\$13,095	\$0	\$13,095
4355	Smoking Citation Fees	\$0	\$0	\$0	\$0	\$125	(\$125)
4356	Smoking Citation Fines - County	\$0	\$0	\$0	\$0	\$489	(\$489)
4364	Health Insurance Fees	\$18,190	\$32,132	\$28,576	\$3,556	\$184,394	(\$152,262)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$10,968)	(\$16,601)	(\$17,914)	\$1,313	(\$108,443)	\$91,841
4375	Client Fee Revenue (Self-Pay)	\$11,672	\$22,596	\$28,042	(\$5,447)	\$204,510	(\$181,914)
4385	Medicaid Fee Revenue	\$146,537	\$246,566	\$248,820	(\$2,254)	\$1,502,729	(\$1,256,163)
4386	Medicaid Fee Write-Offs/Adjustments	(\$36,509)	(\$43,316)	(\$46,389)	\$3,073	(\$295,232)	\$251,916
4388	WPS Medicare	\$1,686	\$2,202	\$868	\$1,334	\$14,268	(\$12,066)
4389	WPS Medicare Write-Offs/Adjustments	(\$2,805)	(\$2,860)	(\$2,378)	(\$482)	(\$14,267)	\$11,407
4390	Other Fees for Services	\$2,365	\$4,553	\$8,902	(\$4,350)	\$53,724	(\$49,171)
4910	Interest Income	\$1,189	\$2,449	\$2,361	\$88	\$13,979	(\$11,531)

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4930	Contributions-Private Sources	\$0	\$0	\$25	(\$25)	\$32	(\$32)
4990	Miscellaneous Income	\$680	\$1,151	\$1,167	(\$16)	\$6,096	(\$4,946)
Total Revenues		\$867,361	\$1,729,580	\$1,544,504	\$185,076	\$9,834,574	(\$8,104,994)
Expenses							
6100	Personnel Services	\$505,113	\$984,863	\$1,046,715	\$61,852	\$6,092,811	\$5,107,948
6210	Health Insurance	\$98,401	\$213,859	\$193,449	(\$20,410)	\$1,145,129	\$931,269
6220	Life Insurance	\$265	\$571	\$249	(\$322)	\$1,474	\$903
6230	FICA	\$36,280	\$70,184	\$89,285	\$19,101	\$509,134	\$438,949
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	\$0	\$9	\$9	\$1,997	\$1,997
6310	Advertising	\$37,666	\$76,159	\$2,395	(\$73,764)	\$15,917	(\$60,242)
6320	Bank Charges	\$97	\$174	\$121	(\$53)	\$639	\$465
6325	Consultants	\$588	\$1,146	\$954	(\$192)	\$6,627	\$5,481
6327	Educational Materials	\$0	\$0	\$200	\$200	\$244	\$244
6330	Equipment Expense (Under \$500)	\$3,970	\$6,179	\$1,985	(\$4,193)	\$11,476	\$5,297
6335	IDPH Death Certificates	\$4,096	\$7,060	\$8,184	\$1,124	\$52,778	\$45,718
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$2,710	\$5,960	\$6,667	\$707	\$42,875	\$36,915
6347	Marketing	\$3,699	\$3,699	\$981	(\$2,718)	\$750	(\$2,949)
6350	Membership & Dues	\$2,152	\$4,875	\$5,918	\$1,043	\$32,137	\$27,262
6355	Non-CUPHD License Payments	\$0	\$0	\$3,760	\$3,760	\$22,555	\$22,555
6356	Employee Licence Reimbursement	\$0	\$0	\$1,315	\$1,315	\$8,063	\$8,063
6360	Payroll & Payment Fees	\$892	\$1,772	\$2,044	\$272	\$14,538	\$12,766
6365	Postage & Delivery	\$862	\$1,607	\$2,768	\$1,162	\$17,036	\$15,429
6370	INACTIVE - Professional Meetings	\$0	\$0	\$10	\$10	\$62	\$62
6373	Software License & Maintenance	\$13,647	\$27,056	\$23,719	(\$3,337)	\$141,906	\$114,850
6380	Subgrantee/Subcontractor	\$188	\$288	\$10,124	\$9,835	\$68,869	\$68,580
6385	Professional Meetings/Trainings	\$3,893	\$7,054	\$3,914	(\$3,140)	\$29,180	\$22,126
6390	Other Contractual Services	\$5,461	\$13,046	\$29,172	\$16,126	\$94,824	\$81,778
6415	Consumer Representative	\$0	\$0	\$84	\$84	\$500	\$500

Statement of Revenues Expenditures & Changes in Fund Balance

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All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6421	Outside Dental Services	\$0	\$0	\$7,500	\$7,500	\$45,000	\$45,000
6425	Housing Assistance	\$19,808	\$36,191	\$30,834	(\$5,357)	\$185,000	\$148,809
6440	Mental Health	\$1,600	\$1,840	\$834	(\$1,006)	\$5,000	\$3,160
6450	Contract Nutritional Services	\$2,027	\$3,783	\$4,000	\$217	\$24,000	\$20,217
6451	Direct Nutrition Services	\$0	\$2,320	\$2,500	\$180	\$15,000	\$12,680
6455	Primary Care	\$8,790	\$12,832	\$13,745	\$913	\$82,548	\$69,717
6465	Transportation Assistance	\$15	\$368	\$100	(\$268)	\$600	\$232
6470	Utility Assistance	\$8,934	\$14,446	\$11,166	(\$3,280)	\$67,000	\$52,554
6490	Other Patient Care & Client Assistance	\$334	\$334	\$537	\$203	\$4,724	\$4,390
6500	IT Supplies	\$15	\$128	\$0	(\$128)	\$1,306	\$1,178
6510	Books and Periodicals	\$448	\$504	\$489	(\$15)	\$2,854	\$2,350
6525	Bldg/Janitorial Supplies @ Champaign	\$91	\$2,996	\$3,431	\$435	\$13,778	\$10,782
6530	Consumable Supplies	\$705	\$18,950	\$6,099	(\$12,851)	\$37,538	\$18,588
6540	Dental Supplies	\$7,435	\$10,448	\$13,912	\$3,464	\$60,402	\$49,954
6550	Medical Supplies	\$21,669	\$22,660	\$25,076	\$2,416	\$150,179	\$127,520
6560	Office Supplies	\$1,199	\$2,260	\$5,498	\$3,239	\$32,957	\$30,697
6570	Outreach Supplies	\$82	\$221	\$899	\$678	\$3,475	\$3,255
6580	Program Materials	\$3,699	\$8,525	\$8,665	\$140	\$26,592	\$18,067
6590	Other Supplies	\$338	\$615	\$1,576	\$960	\$12,951	\$12,336
6610	Commercial Printing	\$6	\$127	\$290	\$163	\$2,266	\$2,138
6620	Photocopying	\$929	\$1,867	\$2,557	\$690	\$14,808	\$12,941
6710	Mileage	\$7,511	\$13,610	\$12,781	(\$830)	\$77,237	\$63,627
6720	Lodging	\$1,037	\$4,288	\$3,362	(\$926)	\$17,142	\$12,854
6730	Meals	\$220	\$1,362	\$1,844	\$482	\$7,322	\$5,960
6740	Commercial Transportation	\$1,268	\$1,268	\$588	(\$680)	\$3,175	\$1,907
6750	Vehicle Operations	\$84	\$182	\$135	(\$47)	\$3,373	\$3,190
6790	Other Travel	\$103	\$909	\$761	(\$148)	\$2,320	\$1,411
6810	Telephone Service	\$1,313	\$2,744	\$3,097	\$353	\$17,513	\$14,769
6820	Cellular Phone Service	\$171	\$343	\$360	\$17	\$2,158	\$1,815
6830	Internet Service	\$715	\$1,302	\$1,520	\$218	\$9,126	\$7,824
6890	Other Telecommunication Expense	\$0	\$600	\$370	(\$231)	\$1,389	\$789
7015	Repairs & Maintenance @ Champaign	\$4,061	\$6,671	\$6,667	(\$4)	\$44,590	\$37,919
7025	Utilities @ Champaign	\$8,884	\$16,852	\$19,300	\$2,448	\$111,900	\$95,048

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7030	Rent	\$4,066	\$8,132	\$8,284	\$152	\$49,700	\$41,568
7095	Other Occupancy Expenses @ Champaign	\$301	\$680	\$1,719	\$1,039	\$8,358	\$7,679
7096	Debt Service Principal @ Champaign	\$19,878	\$39,782	\$39,786	\$4	\$242,619	\$202,837
7097	Debt Service Capital Lease Principal	\$1,371	\$2,401	\$2,065	(\$336)	\$12,609	\$10,208
7098	Debt Service Interest @ Champaign	\$2,606	\$5,186	\$5,182	(\$4)	\$27,190	\$22,004
7099	Debt Service Capital Lease Interest	\$154	\$264	\$217	(\$47)	\$1,083	\$819
7110	Capital Outlay	\$16,103	\$16,103	\$23,559	\$7,456	\$39,988	\$23,885
7215	Capital Lease Issuance	\$125	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$11,585	\$11,853	\$9,495	(\$2,358)	\$53,618	\$41,766
9012	Sliding Scale Discounts Applied	\$3,324	\$9,598	\$19,882	\$10,283	\$117,418	\$107,820
9932	Transfer to IMRF Fund	\$0	\$0	\$0	\$0	\$620,269	\$620,269
9934	Transfer to Insurance Fund	\$0	\$0	\$90,000	\$90,000	\$90,000	\$90,000
9935	Transfer to Building Capital Improvement F	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Total Expenses		\$882,982	\$1,711,223	\$2,024,701	\$313,479	\$10,859,897	\$9,148,675
 BEGINNING FUND BALANCE		 \$4,193,413	 \$4,159,435	 \$4,159,435	 \$0	 \$4,159,435	 \$0
NET SURPLUS/(DEFICIT)		(\$15,621)	\$18,357	(\$480,197)	\$498,555	(\$1,025,323)	\$1,043,681
 ENDING FUND BALANCE		 \$4,177,792	 \$4,177,792	 \$3,679,237	 \$498,555	 \$3,134,111	 \$1,043,681

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		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	\$24,303	\$48,605	\$49,579	(\$974)	\$297,475	(\$248,870)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$435	(\$435)
4210	IL Dept of Public Health	\$2,890	\$5,846	\$6,655	(\$809)	\$47,671	(\$41,824)
4220	IL Dept of Human Services	\$14,175	\$18,720	\$13,082	\$5,638	\$119,015	(\$100,294)
4223	IL Dept of Children and Family Services	\$0	\$0	\$1,363	(\$1,363)	\$8,177	(\$8,177)
4240	County Contract	\$3,110	\$6,216	\$6,634	(\$419)	\$43,489	(\$37,273)
4260	ILCC Grants	\$0	\$0	\$13	(\$13)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$0	\$0	\$0	\$90	(\$90)
Total Revenues		\$44,478	\$79,388	\$77,327	\$2,061	\$516,547	(\$437,160)
Expenses							
6240	IMRF	\$41,451	\$79,777	\$213,942	\$134,164	\$1,258,480	\$1,178,703
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		\$41,451	\$79,777	(\$406,327)	(\$486,105)	\$638,211	\$558,434
BEGINNING FUND BALANCE		\$307,607	\$311,025	\$311,025	\$0	\$311,025	\$0
NET SURPLUS/(DEFICIT)		\$3,028	(\$390)	\$483,654	(\$484,044)	(\$121,664)	\$121,274
ENDING FUND BALANCE		\$310,635	\$310,635	\$794,679	(\$484,044)	\$189,361	\$121,274

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		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>
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,940	\$3,880	\$3,922	(\$42)	\$23,531	(\$19,651)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$73	(\$73)
Total Revenues		<u>\$1,940</u>	<u>\$3,880</u>	<u>\$3,922</u>	<u>(\$42)</u>	<u>\$23,604</u>	<u>(\$19,724)</u>
Expenses							
6315	Audit Fees	\$0	\$2,460	\$3,200	\$740	\$20,000	\$17,540
Total Expenses		<u>\$0</u>	<u>\$2,460</u>	<u>\$3,200</u>	<u>\$740</u>	<u>\$20,000</u>	<u>\$17,540</u>
BEGINNING FUND BALANCE		\$44,521	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$1,940	\$1,420	\$722	\$698	\$3,604	(\$2,184)
ENDING FUND BALANCE		<u>\$46,461</u>	<u>\$46,461</u>	<u>\$45,763</u>	<u>\$698</u>	<u>\$48,645</u>	<u>(\$2,184)</u>

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$12,672	\$12,934	(\$261)	\$77,602	(\$64,930)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$125	(\$125)
4210	IL Dept of Public Health	\$172	\$371	\$923	(\$552)	\$10,069	(\$9,698)
4220	IL Dept of Human Services	\$1,136	\$1,511	\$1,623	(\$112)	\$17,778	(\$16,267)
4223	IL Dept of Children and Family Services	\$0	\$0	\$182	(\$182)	\$1,093	(\$1,093)
4240	County Contract	\$1,760	\$3,519	\$3,880	(\$362)	\$24,088	(\$20,569)
4260	ILCC Grants	\$0	\$0	\$1	(\$1)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$0	\$0	\$0	\$49	(\$49)
Total Revenues		\$9,404	\$18,073	\$19,543	(\$1,470)	\$131,016	(\$112,943)
Expenses							
6250	Unemployment Tax	\$668	\$1,356	\$1,697	\$341	\$45,620	\$44,264
6260	Workers' Compensation	\$5,330	\$10,420	\$10,933	\$513	\$60,590	\$50,171
6910	Property & Liability Insurance	\$2,182	\$4,364	\$4,667	\$303	\$28,000	\$23,636
6920	Professional Liability (Malpractice) Insuranc	\$4,387	\$8,774	\$9,583	\$809	\$57,500	\$48,726
6930	Auto Insurance	\$358	\$754	\$728	(\$27)	\$4,311	\$3,556
6990	Other Insurance	\$563	\$1,126	\$1,167	\$41	\$7,000	\$5,874
9921	Transfer from General Fund	\$0	\$0	(\$90,000)	(\$90,000)	(\$90,000)	(\$90,000)
Total Expenses		\$13,487	\$26,794	(\$61,226)	(\$88,019)	\$113,021	\$86,227
BEGINNING FUND BALANCE		\$9,697	\$14,335	\$14,335	\$0	\$14,335	\$0
NET SURPLUS/(DEFICIT)		(\$4,083)	(\$8,721)	\$80,769	(\$89,490)	\$17,995	(\$26,716)
ENDING FUND BALANCE		\$5,614	\$5,614	\$95,104	(\$89,490)	\$32,330	(\$26,716)

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

All Funds Budget to Actual for the 2 Month Ended 8/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$14,700	\$29,401	\$29,400	\$1	\$176,400	(\$146,999)
Total Revenues		\$14,700	\$29,401	\$29,400	\$1	\$176,400	(\$146,999)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$167	\$167	\$1,000	\$1,000
7110	Capital Outlay	\$2,500	\$15,420	\$53,199	\$37,779	\$319,195	\$303,775
9921	Transfer from General Fund	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
Total Expenses		\$2,500	\$15,420	(\$146,634)	(\$162,054)	\$120,195	\$104,775
BEGINNING FUND BALANCE		\$135,143	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$12,200	\$13,981	\$176,034	(\$162,053)	\$56,205	(\$42,224)
ENDING FUND BALANCE		\$147,343	\$147,343	\$309,396	(\$162,053)	\$189,567	(\$42,224)