

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

General-Purpose Financial Statements
March 31, 2000
With Single Audit Section

Olive

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

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Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Champaign-Urbana Public Health District taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements.

The other supplemental schedules, as listed in the table of contents, are also not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Olive LLP

Champaign, Illinois
May 23, 2000

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Combined Balance Sheet – All Fund Types

	Governmental Fund Types		Account Group	
	General Fund	Special Revenue Funds	General Long-Term Debt	Total (Memorandum Only)
March 31, 2000				
Assets and Other Debits				
Cash	\$1,814,913	\$324,636		\$2,139,549
Property taxes receivable (net of allowance for uncollectibles)	1,339,100	231,000		1,570,100
Revenues due from state	256,789	42,083		298,872
Prepaid expenses		27,449		27,449
Amount to be provided for compensated absences			\$188,997	188,997
Total assets	\$3,410,802	\$625,168	\$188,997	\$4,224,967
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 138,756	\$ 5,320		\$ 144,076
Accrued liabilities	15,708	12,945		28,653
Accrued compensated absences			\$188,997	188,997
Deferred revenue	1,339,100	231,000		1,570,100
Total liabilities	1,493,564	249,265	188,997	1,931,826
Fund Balances	1,917,238	375,903		2,293,141
Total liabilities and fund balances	\$3,410,802	\$625,168	\$188,997	\$4,224,967

See notes to combined financial statements.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Notes to Combined Financial Statements

Note 1 — Summary of Significant Accounting Policies

The Champaign-Urbana Public Health District (District) was established in 1937 under the Coleman Act which authorized the establishment and maintenance of health departments. The District is governed by the Board of Health, consisting of the Chairman of the Champaign County Board and one member from both the City of Champaign Township and the Cunningham Township. The District provides health care services for the residents of Champaign and Urbana except for specific intergovernmental programs.

Financial Reporting Entity

As required by Generally Accepted Accounting Principles, the financial statements of the reporting entity include those of the District and its component units. For financial reporting purposes, the District includes all funds, accounts groups, agencies, boards, commissions and authorities that are controlled by the District, ultimate control is retained by the District or when the nature and significance of their relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete. Control by or dependence on the District (financial accountability) was determined on the basis of imposition of will as evidenced by the ability to modify or approve the budget of the entity, financial benefit or burden on the District, and fiscal dependency on the District in accordance with Statement No. 14 of the Governmental Accounting Standards Board (GASB), *The Financial Reporting Entity*.

Basis of Accounting

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay current liabilities. A one-year availability period is used for revenue recognition for all governmental fund type revenues. Expenditures are recorded when the related fund liability is incurred.

Property taxes, grant revenue, and charges for services which are expected to be collected are considered available and are recognized as revenues. License and permit revenues are not recorded because generally they are not measurable until received in cash.

Basis of Presentation — Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund and account group are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenue, and expenditures. The following fund types and account groups are used by the District:

Governmental Fund Types

General Fund

The General Fund, is the general operating fund of the District. It is used to account for all financial transactions except those required to be accounted for in other funds.

Special Revenue Funds

The Special Revenue Funds which consist of the Municipal Retirement fund, Insurance fund and Audit fund are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Notes to Combined Financial Statements

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for long-term liabilities to be financed from governmental fund types.

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. During the month of March, the District's Treasurer submits to the Board of Health a proposed budget and appropriations schedule for the fiscal year commencing April 1. At the April Board meeting, a revised budget and appropriations schedule is submitted which includes proposed expenditures and the means of financing them.
2. A public hearing is conducted 30 days after the budget and appropriations schedule is published, to obtain taxpayer comments.
3. The budget is adopted at the annual meeting, held at the Public Health District Office during April.
4. Unencumbered appropriations lapse at year end.
5. Budgetary transfers can be made with the approval of the Board. The budgetary information represented in this report reflect the final budget authorization, including all amendments.

Memorandum Only

The totals (memorandum only) column represents the aggregation (by addition) of the line item amounts reported for each fund type and account group. No consolidating or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

Note 2 — Cash

As of March 31, 2000, the District's total demand deposits and savings accounts amounted to \$2,139,451 while the bank balances were \$2,159,042. Of the bank balance, \$100,000 was covered by federal depository insurance. Of the remaining balance, \$2,059,042 was collateralized with securities held by the pledging financial institution's trust department or agent, but not in the District's name.

Note 3 — Property Taxes

Property taxes receivable consist of the estimated collectible portion of the 1999 levy which will be collected and recognized during the fiscal year ended March 31, 2001. The related revenue is deferred until it is received and available for expenditure.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Notes to Combined Financial Statements

The tax levy ordinance is passed in December of each year. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on June 1 and September 1. Champaign County bills and collects the property taxes and remits the money to the District in installments between May and October.

Note 4 — Pension Plan

The District's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The District is required to contribute at an actuarially determined rate. The employer rate for calendar year 1999 was 7.79% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees.

For December 31, 1999, the District's annual pension cost of \$182,751 was equal to the District's required and actual contributions. The required contribution was determined as part of the December 31, 1997 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases ranging from 0.40% to 11.6% per year, and (c) 3% per year cost-of-living adjustments. Both (a) and (b) included an inflation component of 4.00%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 1999 was 33 years.

Trend Information

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/99	\$182,751	100%	0
12/31/98	166,508	100%	0
12/31/97	158,977	100%	0

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
Notes to Combined Financial Statements

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a) / c)
12/31/99	\$4,167,092	\$3,695,058	\$(472,034)	112.77%	\$2,345,970	0.00%
12/31/98	3,734,854	3,459,385	\$ (275,469)	107.96%	2,013,403	0.00%
12/31/97	3,214,744	3,078,991	(135,753)	104.41%	1,858,990	0.00%

Digest of Changes

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 1999 were changed due to the 1996-1998 Experience Study. The principal changes were:

- More members are expected to take refunds early in their career.
- More normal and early retirements are expected to occur.
- Expected salary increases due to longevity, for employees with less than six years of service, were increased.

Social Security

District employees are covered under social security.

Note 5 — Compensated Absences

The District allows employees to accumulate unlimited unused sick leave. Earned vacation time is generally required to be used within one year of accrual. Upon separation, the District will pay for all accumulated vacation; however, compensation for sick leave depends upon whether the employee is retiring or terminating. Upon IMRF retirement, the District will pay all sick leave accumulated prior to January 1, 1999 at the employee's December 31, 1998 salary. Upon termination, the District will pay half of the sick leave accumulated prior to January 1, 1999 at the employee's December 31, 1998 salary. Employees will not be paid for unused sick leave earned after December 31, 1998.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Notes to Combined Financial Statements

As of March 31, 2000, the liability for accrued vacation and sick leave is \$188,997. This amount has been recorded in the General Long-Term Debt account group.

	Balance April 1, 1999	Net Decrease	Balance March 31, 2000
Compensated Absences	\$252,523	\$(63,526)	\$188,997

Note 6 — Lease Obligations

The District has obligated leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore, the results of the lease agreements are not reflected in the District's account group. Rental expense incurred in the fiscal year ended March 31, 2000 was \$43,400. The following is a schedule of future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of March 31, 2000.

Year Ending March 31	Amounts
2001	\$ 47,600
2002	44,000
2003	42,800
2004	7,133
	<u>\$141,533</u>

Note 7 — Deferred Compensation Plan

The District offers all full-time employees a deferred compensation plan established in accordance with the requirements of the Internal Revenue Code Section 457. Participants authorize the District to withhold funds from their salaries which are invested, within a range of options, in individual accounts in the ICMA Retirement Corporation as directed by the individual. The deferred compensation is not available to the participants until termination, retirement, death or unforeseeable emergency. Prior to that time, all amounts of compensation deferred under the plan; all property and rights purchased with those amounts; and all income attributable to those amounts, property or rights, are solely the property of the District subject only to the claims of the District's general creditors. Participant's rights under the plan are equal to those of the general creditors of the District in an amount equal to the fair market value of the deferred account for each participant.

The District has no liability for losses under the plan, but does have the duty of due care that would be exercised by a prudent investor. The plan assets and related liability to the participants at March 31, 2000, of \$3,593 (market value) have been reported in the general fund.

Supplementary Information

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Combining Balance Sheet – Special Revenue Fund Types

March 31, 2000	IMRF	Insurance Fund	Audit Fund	Totals
Assets				
Cash	\$270,909	\$ 51,058	\$ 2,669	\$324,636
Property taxes receivable (net of allowance for uncollectibles)	179,000	42,000	10,000	231,000
Revenues due from state	42,083			42,083
Prepaid expenses		27,449		27,449
Total assets	\$491,992	\$120,507	\$12,669	\$625,168
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 100	\$ 5,220		\$ 5,320
Accrued liabilities	12,945			12,945
Deferred revenue	179,000	42,000	\$10,000	231,000
Total liabilities	192,045	47,220	10,000	249,265
Fund Balances	299,947	73,287	2,669	375,903
Total liabilities and fund balances	\$491,992	\$120,507	\$12,669	\$625,168

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balance — Special Revenue Fund Types

Year Ended March 31, 2000	IMRF	Insurance Fund	Audit Fund	Totals
Revenues				
Taxes	\$197,308	\$47,148	\$7,047	\$251,503
Intergovernmental	134,605			134,605
Interest	10,150	1,121	100	11,371
Miscellaneous	1,899			1,899
Total revenues	343,962	48,269	7,147	399,378
Expenditures				
Administration	180,227	39,317	7,500	227,044
Public health nursing				
Social services				
Women, Infants and Children Program				
Total expenditures	180,227	39,317	7,500	227,044
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	163,735	8,952	(353)	172,334
Fund Balance, Beginning of Year	136,212	64,335	3,022	203,569
Fund Balance, End of Year	\$299,947	\$73,287	\$2,669	\$375,903

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Combining Statement of Revenues, Expenditures, and Changes in Fund Balance — Budget and Actual — Special Revenue Fund Types

Year Ended March 31, 2000	IMRF Fund			Insurance Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
Taxes	\$214,500	\$197,308	\$ (17,192)	\$51,000	\$47,148	\$ (3,852)
Intergovernmental	116,575	134,605	18,030			
Interest	6,500	10,150	3,650	2,000	1,121	(879)
Other		1,899	1,899			
Total revenues	337,575	343,962	6,387	53,000	48,269	(4,731)
Expenditures						
Administration	425,000	180,227	244,773	45,500	39,317	6,183
Excess of Revenues and Over Expenditures	\$ (87,425)	163,735	\$251,160	\$ 7,500	8,952	\$ 1,452
Fund Balance, Beginning of Year		136,212			64,335	
Fund Balance, End of Year		\$299,947			\$73,287	

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance — Budget and Actual — Special Revenue Fund Types

Year Ended March 31, 2000	Audit Fund			Totals	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual
(Continued)					
Revenues					
Taxes	\$8,000	\$7,047	\$ (953)	\$273,500	\$ 251,503
Intergovernmental				116,575	134,605
Interest		100	100	8,500	11,371
Other					1,899
Total revenues	8,000	7,147	(853)	398,575	399,378
Expenditures					
Administration	6,825	7,500	(675)	477,325	227,044
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$1,175	(353)	\$ (1,528)	\$ (78,750)	172,334
Fund Balance, Beginning of Year		3,022			203,569
Fund Balance, End of Year		\$2,669			\$375,903

Single Audit Section

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Schedule of Expenditures of Federal Awards Year Ended March 31, 2000

Federal Grantor/State Pass-through Grantor/ Program Title/ Grant Name	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through State Department of Public Health			
Summer Food Service Program For Children	10.559	103852	\$ 600
Passed through State Department and Human Services			
WIC	10.557	82700440A	486,976
Total U.S. Department of Agriculture			<u>487,576</u>
U.S. Department of Health and Human Services			
Passed through State Department of Public Health			
HIV Care Formula Grants	93.917	85780049	63,197
		95780421	179,337
Housing Opportunities for Persons with Aids	14.241	85780052	6,386
		95780415	11,128
HIV Prevention Activities – Health Department Based	93.940	05780107	121,569
		95780394	40,640
Preventative Health and Health Services Block Grant	93.991	93290263	14,871
Illinois Breast & Cervical Cancer Program	93.919	06180011	2,400
		96190102	80,841
Centers for Disease Control & Prevention	93.283	93280903	803
Project Grants and Cooperative Agreement for Tuberculosis Control	93.116	95180406	16,000
Childhood Immunization Grants — Commodities	93.268		56,040
Passed through State Health and Human Services			
Maternal and Child Health Federal Consolidated Program	93.110	82592440B	600
Maternal and Child Health Services Block Grant	93.994	828724400	17,438
Total U.S. Department of Health and Human Services			<u>611,250</u>
Total Expenditures of Federal Awards			<u><u>\$1,098,826</u></u>

See notes to Schedule of Expenditures of Federal Awards.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended March 31, 2000

Note 1 — Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general-purpose financial statements.



**Report on Compliance and on Internal Control over
Financial Reporting Based on an Audit of the General
Purpose Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of Health
Champaign-Urbana Public Health District
Champaign, Illinois

We have audited the general-purpose financial statements of the Champaign-Urbana Public Health District (District) as of and for the year ended March 31, 2000, and have issued our report thereon dated May 23, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in blue ink that reads "Olive LLP".

Champaign, Illinois
May 23, 2000



**Report on Compliance with Requirements
Applicable to Each Major Program and on Internal Control
over Compliance in Accordance with OMB Circular A-133**

Board of Health
Champaign-Urbana Public Health District
Champaign, Illinois

Compliance

We have audited the compliance of the Champaign-Urbana Public Health District (District) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended March 31, 2000. The District's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, Champaign-Urbana Public Health District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended March 31, 2000.

Internal Control Over Compliance

The management of the Champaign-Urbana Public Health District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Olive LLP

Champaign, Illinois
May 23, 2000

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT

Schedule of Findings and Questioned Costs

Section I — Summary of Auditor's Results

March 31, 2000 Financial Statements

Type of auditor's report issued: qualified (scope limitation on fixed assets)

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ☐ yes ☒ no

Identification of major programs:	CFDA Number(s)	Name of Federal Program or Cluster
	10.557	Special Supplemental Nutrition Program for Women, Infants and Children

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
Schedule of Findings and Questioned Costs

Section II — Federal Award Findings and Questioned Costs

No matters were reported.

CHAMPAIGN-URBANA PUBLIC HEALTH DISTRICT
Schedule of Findings and Questioned Costs

Section III — Federal Award Findings and Questioned Costs

No matters were reported.