



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: October 17, 2016

Champaign-Urbana Public Health District
Director of Finance's Report
As of August 31, 2016, Unaudited Financials
October 17, 2016 Board Meeting

1. All cash accounts have been reconciled between the bank and the general ledger through August 31, 2016. Cash in the bank as of 8/31/16 was \$4,187,713.83.
2. Overview of Financials
 - a. Fund balance as of August 31, 2016 including this surplus is \$4,303,157.84 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - b. August 31, 2016 ended with a year-to-date surplus of \$89,925.97 (See page 2, item b), which is less than the budgeted deficit of \$85,857.48 (See page 2, item c) for this same time period.
 - c. **Revenue ended 2.76% below YTD budget.**
 - i. Property Taxes is below budget by \$1,635 (0.30% below YTD budget) (See page 2, item d)
 - ii. Grants and Contracts is above budget by \$6,317 (0.86% above YTD budget) (See page 2, item e)
 1. This includes \$199,526 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.
 2. 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).
 - iii. Fee for Services is below budget by \$27,124 (5.8% below YTD budget). (See page 2, item f).
 1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$124.44 less than budgeted.
 2. This includes \$117,597 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.

3. Environmental Health License and Permit is approximately \$15,300 below budget.
 4. Vital Statistics revenue is \$9,800 below budget.
- iv. Other Revenue is below budget by \$27,205 (53.85% below YTD budget). (See page 2, item g)
1. Rent Income is \$27,184 below budget. Budget averaged the anticipated additional revenue to be received after remodeling completed.

d. Expenditures ended 12.36% below YTD budget.

- i. Fringe Benefits are below budget by \$42,285. (11.64% below YTD budget) (See page 2, item i)
 1. Health Insurance is \$31,620 below budget.
- ii. Contractual Services is under budget by \$37,025 (31.42% below YTD budget) (See page 2, items j)
 1. This variance is due to various items:
 - a. Subgrantee/subcontractor expenses due to no state budget. YTD Budget is \$35,263.
 - b. Other Contractual Service expenses includes:
 - i. Manpower for Maintenance workers for approximately \$5,689.
 - ii. 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.
- iii. Patient Care and Client Assistance is below budget\$ 30,996. (31.27% below YTD budget) (See page 2, item k)
 1. Primary Care is expenses are reduced due to no state budget and/or lists of clients not yet provided for the services.
- iv. Supplies is above budget \$24,774. (57.56% above YTD Budget) (See page 2, item l)
 1. This is due to Division 40 incurring approximately \$17K in consumable supplies for the Summer Food Program, and approximately \$7,335 for Mosquito Control supplies. The budget and actual expenses should average out as the year proceeds.
- v. Debt Service – Principal is under budget \$18,799. (31.82% 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).

- vi. Capital Outlay is below budget \$22,941 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
- vii. Transfers from General Fund allocated the full amount monthly; however the actual transfer was for the full amount for a variance of \$119K. This will average out as the year progresses.

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

| | Detail by Fund | | | | | Building/ Capital Improvement Fund |
|--|--------------------------------|------------------------------|----------------------------|---------------------------|----------------------------|---|
| | Combined Funds | General Fund | IMRF | Audit | Insurance Fund | |
| Assets | | | | | | |
| Cash | \$4,260,186.67 | \$3,632,185.62 | \$348,479.29 | \$34,792.08 | \$36,094.33 | \$208,635.35 |
| Accounts Receivable | \$932,735.65 | \$902,887.92 | \$24,558.87 | \$0.00 | \$5,288.86 | \$0.00 |
| Prepaid Expenditures | \$148,076.53 | \$81,084.36 | \$0.00 | \$0.00 | \$66,992.17 | \$0.00 |
| Fees for Services Receivable, Net of Allowance | \$200,332.47 | \$200,332.47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Inventory | \$27,843.95 | \$27,843.95 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Assets | <u>\$5,569,175.27</u> | <u>\$4,844,334.32</u> | <u>\$373,038.16</u> | <u>\$34,792.08</u> | <u>\$108,375.36</u> | <u>\$208,635.35</u> |
| Liabilities and Fund Balance | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$161,135.29 | \$154,902.34 | \$0.00 | \$0.00 | \$0.00 | \$6,232.95 |
| Deferred Revenue_Property Taxes | \$710,748.20 | \$619,254.82 | \$61,834.45 | \$11,928.04 | \$17,730.89 | \$0.00 |
| Deferred Revenue_EH Permits | \$159,499.89 | \$159,499.89 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| EH Due To/From County | \$2,872.00 | \$2,872.00 | \$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 | \$27,841.59 | \$27,841.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Accrued Wages Payable | \$172,251.57 | \$172,251.57 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Employer Payroll Taxes & Benefits Payable | \$27,890.53 | \$12,139.90 | \$13,969.12 | \$0.00 | \$1,781.51 | \$0.00 |
| Total Liabilities | <u>\$1,266,017.43</u> | <u>\$1,152,540.47</u> | <u>\$75,803.57</u> | <u>\$11,928.04</u> | <u>\$19,512.40</u> | <u>\$6,232.95</u> |
| Total Fund Balance | <u>\$4,303,157.84</u> | <u>\$3,691,793.85</u> | <u>\$297,234.59</u> | <u>\$22,864.04</u> | <u>\$88,862.96</u> | <u>\$202,402.40</u> |
| Total Liabilities and Fund Balance | <u>\$5,569,175.27</u> | <u>\$4,844,334.32</u> | <u>\$373,038.16</u> | <u>\$34,792.08</u> | <u>\$108,375.36</u> | <u>\$208,635.35</u> |
| | | | | | | |
| BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS | \$4,221,037.44 | \$3,964,839.25 | \$142,690.11 | \$17,852.04 | \$6,762.09 | \$88,893.95 |
| NET SURPLUS/(DEFICIT) | \$82,120.40 | (\$273,045.40) | \$154,544.48 | \$5,012.00 | \$82,100.87 | \$113,508.45 |
| ENDING FUND BALANCE | <u>\$4,303,157.84</u> a | <u>\$3,691,793.85</u> | <u>\$297,234.59</u> | <u>\$22,864.04</u> | <u>\$88,862.96</u> | <u>\$202,402.40</u> |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | <u>ACTUAL</u> | | <u>BUDGET</u> | | | | |
|-----------------|------------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|-------------------------------|--------------------------------|
| | <u>Current Month</u> | <u>YTD Actual</u> | <u>YTD Budget</u> | <u>YTD Variance</u> | <u>Annual Budget</u> | <u>Remaining</u> | |
| Revenues | | | | | | | |
| 41xx | Property Taxes | \$266,000.15 | \$546,908.64 | \$548,543.53 | (\$1,634.89) d | \$3,291,260.83 | (\$2,744,352.19) |
| 42xx | Grants & Contracts | \$368,683.45 | \$738,514.57 | \$732,197.54 | \$6,317.03 e | \$4,393,185.24 | (\$3,654,670.67) |
| 43xx | Fees for Services | \$229,976.32 | \$440,383.62 | \$467,507.32 | (\$27,123.70) f | \$2,805,043.92 | (\$2,364,660.30) |
| 49xx | Other Revenue | \$11,825.30 | \$23,319.83 | \$50,525.32 | (\$27,205.49) g | \$303,151.92 | (\$279,832.09) |
| | Total Revenues | <u>\$876,485.22</u> | <u>\$1,749,126.66</u> | <u>\$1,798,773.71</u> | <u>(\$49,647.05)</u> | <u>\$10,792,641.91</u> | <u>(\$9,043,515.25)</u> |
| Expenses | | | | | | | |
| 61xx | Personnel Services | \$502,385.02 | \$969,920.48 | \$971,362.81 | \$1,442.33 h | \$5,763,884.71 | \$4,793,964.23 |
| 62xx | Fringe Benefits | \$179,324.81 | \$321,024.15 | \$363,308.78 | \$42,284.63 i | \$2,210,555.02 | \$1,889,530.87 |
| 63xx | Contractual | \$43,830.93 | \$80,826.32 | \$117,851.76 | \$37,025.44 j | \$707,110.56 | \$626,284.24 |
| 64xx | Patient Care and Client Assistance | \$39,642.31 | \$68,119.54 | \$99,115.50 | \$30,995.96 k | \$594,693.00 | \$526,573.46 |
| 65xx | Supplies | \$28,834.97 | \$67,809.52 | \$43,035.98 | (\$24,773.54) l | \$258,215.88 | \$190,406.36 |
| 66xx | Printing | \$1,079.58 | \$2,193.53 | \$3,380.54 | \$1,187.01 m | \$20,283.24 | \$18,089.71 |
| 67xx | Travel and Transportation | \$10,181.87 | \$17,944.85 | \$20,134.74 | \$2,189.89 n | \$120,808.44 | \$102,863.59 |
| 68xx | Telecommunications | \$2,279.32 | \$4,387.33 | \$4,486.18 | \$98.85 o | \$26,917.08 | \$22,529.75 |
| 69xx | Insurance | \$6,579.64 | \$13,159.21 | \$13,541.34 | \$382.13 p | \$81,248.04 | \$68,088.83 |
| 70xx | Occupancy | \$12,384.57 | \$25,305.77 | \$21,944.16 | (\$3,361.61) q | \$131,664.96 | \$106,359.19 |
| 703x | Debt Service - Principal | \$20,115.34 | \$40,275.54 | \$59,074.68 | \$18,799.14 r | \$354,448.08 | \$314,172.54 |
| 703x | Debt Service - Interest | \$3,509.74 | \$6,974.62 | \$6,308.84 | (\$665.78) s | \$37,853.04 | \$30,878.42 |
| 71xx | Capital Outlay | \$22,638.20 | \$28,144.58 | \$51,085.16 | \$22,940.58 t | \$306,510.96 | \$278,366.38 |
| 90xx | Other Expenditures | \$11,542.49 | \$20,920.82 | \$19,363.20 | (\$1,557.62) u | \$116,179.20 | \$95,258.38 |
| 93xx | Allocations | \$0.00 | \$0.00 | (\$0.05) | (\$0.05) v | \$0.04 | \$0.04 |
| 99xx | Transfers | \$0.00 | \$0.00 | \$108,186.58 | \$108,186.58 w | \$0.00 | \$0.00 |
| | Total Expenses | <u>\$884,328.79</u> | <u>\$1,667,006.26</u> | <u>\$1,902,180.20</u> | <u>\$235,173.94</u> | <u>\$10,730,372.25</u> | <u>\$9,063,365.99</u> |
| | BEGINNING FUND BALANCE | \$4,311,001.41 | \$4,221,037.44 | \$4,221,037.44 | \$0.00 | \$4,221,037.44 | \$0.00 |
| | NET SURPLUS/(DEFICIT) | (\$7,843.57) | \$82,120.40 | (\$103,406.49) | \$185,526.89 | \$62,269.66 | \$19,850.74 |
| | ENDING FUND BALANCE | <u>\$4,303,157.84</u> | <u>\$4,303,157.84</u> | <u>\$4,117,630.95</u> | <u>\$185,526.89</u> | <u>\$4,283,307.10</u> | <u>\$19,850.74</u> |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | ACTUAL | | BUDGET | | | |
|-------------------------|---|---------------|------------|------------|--------------|---------------|---------------|
| | | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 1 - General Fund | | | | | | | |
| Revenues | | | | | | | |
| 4110 | District Real Estate Taxes | \$183,235 | \$366,471 | \$366,464 | \$7 | \$2,198,784 | (\$1,832,313) |
| 4120 | RE Tax Collected by County | \$49,446 | \$98,891 | \$99,808 | (\$917) | \$598,849 | (\$499,958) |
| 4130 | Personal Property Tax Replacement | \$1,964 | \$18,837 | \$17,136 | \$1,701 | \$102,816 | (\$83,979) |
| 4190 | Other Property Taxes | \$0 | \$0 | \$2,333 | (\$2,333) | \$13,996 | (\$13,996) |
| 4210 | IL Dept of Public Health | \$120,750 | \$220,312 | \$304,436 | (\$84,124) | \$1,826,615 | (\$1,606,303) |
| 4215 | IDPH Local Health Protection | \$0 | \$0 | \$32,277 | (\$32,277) | \$193,664 | (\$193,664) |
| 4220 | IL Dept of Human Services | \$69,447 | \$126,474 | \$186,616 | (\$60,142) | \$1,119,698 | (\$993,224) |
| 4223 | IL Dept of Children and Family Services | \$0 | \$0 | \$20,467 | (\$20,467) | \$122,801 | (\$122,801) |
| 4240 | County Contract | \$48,780 | \$97,634 | \$105,666 | (\$8,032) | \$633,995 | (\$536,361) |
| 4260 | ILCC Grants | \$196 | \$196 | \$909 | (\$714) | \$5,455 | (\$5,259) |
| 4290 | Other Grants & Contracts | \$14,008 | \$65,863 | \$38,497 | \$27,366 | \$230,984 | (\$165,120) |
| 4299 | A/R WIP | \$101,000 | \$199,526 | \$0 | \$199,526 | \$0 | \$199,526 |
| 4310 | CU & CC License Income | \$595 | \$735 | \$6,567 | (\$5,832) | \$39,400 | (\$38,665) |
| 4322 | Client Fee Revenue (Self-Pay) | \$13,888 | \$27,142 | \$30,439 | (\$3,297) | \$182,632 | (\$155,490) |
| 4330 | Environmental Health Permits | \$20,587 | \$40,892 | \$50,333 | (\$9,442) | \$302,000 | (\$261,108) |
| 4344 | IDPA - 50/50 Match | \$0 | \$0 | \$120,608 | (\$120,608) | \$723,649 | (\$723,649) |
| 4355 | Smoking Citation Fees | \$0 | \$0 | \$42 | (\$42) | \$250 | (\$250) |
| 4356 | Smoking Citation Fines - County | \$0 | \$0 | \$117 | (\$117) | \$700 | (\$700) |
| 4364 | Health Insurance Fees | \$13,213 | \$24,048 | \$18,946 | \$5,102 | \$113,673 | (\$89,625) |
| 4365 | Adjustment/Write-Offs_Health Insurance Fe | (\$7,760) | (\$12,491) | (\$7,316) | (\$5,175) | (\$43,896) | \$31,406 |
| 4370 | Vital Statistics | \$12,782 | \$28,164 | \$38,008 | (\$9,844) | \$228,048 | (\$199,884) |
| 4385 | Medicaid Fee Revenue | \$138,549 | \$252,291 | \$267,883 | (\$15,592) | \$1,607,300 | (\$1,355,009) |
| 4386 | Medicaid Fee Write-Offs/Adjustments | (\$29,171) | (\$47,894) | (\$66,776) | \$18,881 | (\$400,655) | \$352,761 |
| 4388 | WPS Medicare | \$380 | \$868 | \$1,516 | (\$648) | \$9,094 | (\$8,226) |
| 4389 | WPS Medicare Write-Offs/Adjustments | \$0 | \$55 | (\$549) | \$604 | (\$3,292) | \$3,347 |
| 4390 | Other Fees for Services | \$8,113 | \$8,977 | \$7,690 | \$1,287 | \$46,142 | (\$37,164) |
| 4399 | 50/50 Match WIP | \$58,799 | \$117,597 | \$0 | \$117,597 | \$0 | \$117,597 |
| 4910 | Interest Income | \$1,236 | \$2,361 | \$2,167 | \$194 | \$13,000 | (\$10,639) |
| 4930 | Contributions-Private Sources | \$25 | \$25 | \$417 | (\$392) | \$2,500 | (\$2,475) |
| 4990 | Miscellaneous Income | \$694 | \$1,192 | \$1,017 | \$176 | \$6,100 | (\$4,908) |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | ACTUAL | | BUDGET | | | |
|---------------------------------------|------------------|--------------------|--------------------|------------------|--------------------|----------------------|
| | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| Total Revenues | \$820,757 | \$1,638,166 | \$1,645,717 | (\$7,551) | \$9,874,300 | (\$8,236,135) |
| Expenses | | | | | | |
| 6100 Personnel Services | \$502,385 | \$969,920 | \$971,363 | \$1,442 | \$5,763,885 | \$4,793,964 |
| 6210 Health Insurance | \$97,557 | \$161,437 | \$193,058 | \$31,620 | \$1,145,805 | \$984,368 |
| 6220 Life Insurance | \$264 | \$440 | \$450 | \$10 | \$2,670 | \$2,231 |
| 6230 FICA | \$35,728 | \$70,023 | \$73,946 | \$3,924 | \$437,262 | \$367,240 |
| 6290 Other Fringe Benefits | \$0 | \$9 | \$0 | (\$9) | \$0 | (\$9) |
| 6310 Advertising | \$0 | \$1,010 | \$5,084 | \$4,074 | \$30,505 | \$29,495 |
| 6316 Computer Consultants & Support | \$0 | \$0 | \$333 | \$333 | \$2,000 | \$2,000 |
| 6320 Bank Charges | \$115 | \$115 | \$553 | \$438 | \$3,315 | \$3,200 |
| 6325 Consultants | \$504 | \$954 | \$1,259 | \$305 | \$7,553 | \$6,599 |
| 6327 Educational Materials | \$0 | \$200 | \$0 | (\$200) | \$0 | (\$200) |
| 6330 Equipment Expense (Under \$500) | \$2,910 | \$4,321 | \$6,442 | \$2,121 | \$38,651 | \$34,330 |
| 6335 IDPH Death Certificates | \$4,408 | \$8,184 | \$9,239 | \$1,055 | \$55,435 | \$47,251 |
| 6345 Legal Fees | \$1,625 | \$3,605 | \$7,500 | \$3,895 | \$45,000 | \$41,395 |
| 6347 Marketing | \$1,175 | \$1,205 | \$0 | (\$1,205) | \$0 | (\$1,205) |
| 6350 Membership & Dues | \$1,682 | \$5,472 | \$1,625 | (\$3,847) | \$9,750 | \$4,278 |
| 6355 Non-CUPHD License Payments | \$0 | \$0 | \$3,367 | \$3,367 | \$20,200 | \$20,200 |
| 6356 Employee Licence Reimbursement | \$0 | \$0 | \$355 | \$355 | \$2,132 | \$2,132 |
| 6360 Payroll & Payment Fees | \$1,013 | \$2,044 | \$3,721 | \$1,677 | \$22,326 | \$20,282 |
| 6365 Postage & Delivery | \$1,308 | \$2,623 | \$3,241 | \$617 | \$19,445 | \$16,822 |
| 6370 INACTIVE - Professional Meetings | (\$220) | \$0 | \$91 | \$91 | \$544 | \$544 |
| 6373 Software License & Maintenance | \$11,170 | \$22,722 | \$23,405 | \$683 | \$140,431 | \$117,709 |
| 6380 Subgrantee/Subcontractor | \$0 | \$0 | \$35,263 | \$35,263 | \$211,575 | \$211,575 |
| 6385 Professional Meetings/Trainings | \$415 | \$1,997 | \$3,933 | \$1,936 | \$23,598 | \$21,601 |
| 6390 Other Contractual Services | \$14,527 | \$23,173 | \$9,108 | (\$14,064) | \$54,650 | \$31,477 |
| 6415 Consumer Representative | \$0 | \$0 | \$5 | \$5 | \$28 | \$28 |
| 6421 Outside Dental Services | \$1,592 | \$2,278 | \$7,467 | \$5,189 | \$44,800 | \$42,522 |
| 6425 Housing Assistance | \$10,911 | \$21,473 | \$14,817 | (\$6,656) | \$88,900 | \$67,427 |
| 6440 Mental Health | \$160 | \$240 | \$0 | (\$240) | \$0 | (\$240) |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | ACTUAL | | BUDGET | | | |
|------|--|---------------|------------|------------|--------------|---------------|-----------|
| | | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 6450 | Contract Nutritional Services | \$1,907 | \$3,783 | \$5,000 | \$1,217 | \$30,000 | \$26,217 |
| 6451 | Direct Nutrition Services | \$1,320 | \$2,520 | \$1,525 | (\$995) | \$9,150 | \$6,630 |
| 6455 | Primary Care | \$16,506 | \$26,178 | \$63,578 | \$37,399 | \$381,465 | \$355,287 |
| 6465 | Transportation Assistance | \$190 | \$190 | \$337 | \$147 | \$2,020 | \$1,830 |
| 6470 | Utility Assistance | \$6,976 | \$11,073 | \$5,400 | (\$5,673) | \$32,400 | \$21,327 |
| 6490 | Other Patient Care & Client Assistance | \$80 | \$384 | \$988 | \$604 | \$5,930 | \$5,546 |
| 6500 | IT Supplies | \$0 | \$0 | \$105 | \$105 | \$632 | \$632 |
| 6510 | Books and Periodicals | \$711 | \$1,157 | \$175 | (\$982) | \$1,050 | (\$107) |
| 6525 | Bldg/Janitorial Supplies @ Champaign | \$0 | \$3,431 | \$3,525 | \$94 | \$21,150 | \$17,719 |
| 6530 | Consumable Supplies | \$2,826 | \$18,217 | \$4,263 | (\$13,954) | \$25,579 | \$7,362 |
| 6540 | Dental Supplies | \$8,884 | \$13,912 | \$11,667 | (\$2,245) | \$70,000 | \$56,088 |
| 6550 | Medical Supplies | \$4,294 | \$7,408 | \$9,261 | \$1,853 | \$55,567 | \$48,159 |
| 6560 | Office Supplies | \$2,207 | \$3,522 | \$5,831 | \$2,309 | \$34,986 | \$31,464 |
| 6570 | Outreach Supplies | \$497 | \$717 | \$342 | (\$375) | \$2,050 | \$1,333 |
| 6580 | Program Materials | \$8,789 | \$18,076 | \$5,648 | (\$12,428) | \$33,886 | \$15,810 |
| 6590 | Other Supplies | \$626 | \$1,370 | \$2,219 | \$850 | \$13,316 | \$11,946 |
| 6610 | Commercial Printing | \$102 | \$182 | \$997 | \$815 | \$5,979 | \$5,797 |
| 6620 | Photocopying | \$978 | \$2,012 | \$2,384 | \$372 | \$14,304 | \$12,292 |
| 6710 | Mileage | \$7,137 | \$12,266 | \$12,814 | \$548 | \$76,882 | \$64,616 |
| 6720 | Lodging | \$1,602 | \$2,393 | \$3,654 | \$1,261 | \$21,924 | \$19,530 |
| 6730 | Meals | \$1,081 | \$1,587 | \$1,483 | (\$104) | \$8,899 | \$7,312 |
| 6740 | Commercial Transportation | \$0 | \$848 | \$595 | (\$253) | \$3,570 | \$2,722 |
| 6750 | Vehicle Operations | \$49 | \$93 | \$824 | \$731 | \$4,945 | \$4,852 |
| 6790 | Other Travel | \$313 | \$757 | \$765 | \$8 | \$4,588 | \$3,831 |
| 6810 | Telephone Service | \$1,514 | \$3,017 | \$3,052 | \$34 | \$18,309 | \$15,292 |
| 6820 | Cellular Phone Service | \$133 | \$265 | \$325 | \$59 | \$1,947 | \$1,682 |
| 6830 | Internet Service | \$423 | \$846 | \$723 | (\$123) | \$4,335 | \$3,489 |
| 6890 | Other Telecommunication Expense | \$210 | \$260 | \$388 | \$128 | \$2,326 | \$2,066 |
| 7015 | Repairs & Maintenance @ Champaign | \$949 | \$1,567 | \$3,363 | \$1,796 | \$20,180 | \$18,612 |
| 7025 | Utilities @ Champaign | \$8,599 | \$17,638 | \$15,392 | (\$2,246) | \$92,350 | \$74,712 |
| 7030 | Rent | \$1,350 | \$3,021 | \$2,083 | (\$938) | \$12,500 | \$9,479 |
| 7034 | Rent @ Rantoul | \$525 | \$1,050 | \$700 | (\$350) | \$4,200 | \$3,150 |
| 7035 | Debt Service Principal @ Champaign | \$19,124 | \$38,296 | \$38,926 | \$631 | \$233,558 | \$195,262 |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | ACTUAL | | BUDGET | | | |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 7036 Debt Service Interest @ Champaign | \$3,360 | \$6,672 | \$6,042 | (\$631) | \$36,251 | \$29,579 |
| 7037 Debt Service Capital Lease Principal | \$992 | \$1,980 | \$20,148 | \$18,169 | \$120,890 | \$118,910 |
| 7038 Debt Service Capital Lease Interest | \$149 | \$302 | \$267 | (\$35) | \$1,602 | \$1,300 |
| 7095 Other Occupancy Expenses @ Champaign | \$962 | \$2,029 | \$406 | (\$1,623) | \$2,435 | \$406 |
| 7110 Capital Outlay | \$16,405 | \$21,912 | \$9,419 | (\$12,493) | \$56,511 | \$34,599 |
| 9010 Unable To Pay/Bad Debt | \$5,687 | \$4,276 | \$4,659 | \$382 | \$27,951 | \$23,675 |
| 9012 Sliding Scale Discounts Applied | \$5,855 | \$16,644 | \$14,705 | (\$1,940) | \$88,228 | \$71,584 |
| 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 | \$135,991 | (\$30,833) | \$166,824 | \$0 |
| 9934 Transfer to Insurance Fund | \$0 | \$89,088 | \$14,848 | (\$74,240) | \$89,088 | \$0 |
| 9935 Transfer to Building Capital Improvement F | \$0 | \$100,000 | \$16,667 | (\$83,333) | \$100,000 | \$0 |
| Total Expenses | \$822,540 | \$1,911,211 | \$1,807,103 | (\$104,108) | \$10,110,219 | \$8,199,008 |
| | | | | | | |
| BEGINNING FUND BALANCE | \$3,693,577 | \$3,964,839 | \$3,964,839 | \$0 | \$3,964,839 | \$0 |
| NET SURPLUS/(DEFICIT) | (\$1,783) | (\$273,045) | (\$161,386) | (\$111,660) | (\$235,919) | (\$37,126) |
| ENDING FUND BALANCE | \$3,691,794 | \$3,691,794 | \$3,803,453 | (\$111,660) | \$3,728,920 | (\$37,126) |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | 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 | \$42,354 | \$42,360 | (\$6) | \$254,161 | (\$211,807) |
| 4190 | Other Property Taxes | \$0 | \$0 | \$67 | (\$67) | \$400 | (\$400) |
| 4210 | IL Dept of Public Health | \$4,675 | \$9,105 | \$10,527 | (\$1,422) | \$63,163 | (\$54,058) |
| 4220 | IL Dept of Human Services | \$4,205 | \$8,207 | \$16,453 | (\$8,246) | \$98,716 | (\$90,509) |
| 4223 | IL Dept of Children and Family Services | \$0 | \$0 | \$1,239 | (\$1,239) | \$7,432 | (\$7,432) |
| 4240 | County Contract | \$3,142 | \$6,283 | \$5,399 | \$883 | \$32,396 | (\$26,113) |
| 4260 | ILCC Grants | \$13 | \$13 | \$37 | (\$24) | \$223 | (\$210) |
| 4290 | Other Grants & Contracts | \$0 | \$0 | \$448 | (\$448) | \$2,685 | (\$2,685) |
| Total Revenues | | \$33,212 | \$65,962 | \$76,529 | (\$10,568) | \$459,176 | (\$393,214) |
| Expenses | | | | | | | |
| 6240 | IMRF | \$40,261 | \$78,241 | \$82,929 | \$4,688 | \$489,593 | \$411,352 |
| 9921 | Transfer from General Fund | \$0 | (\$166,824) | (\$27,804) | \$139,020 | (\$166,824) | \$0 |
| Total Expenses | | \$40,261 | (\$88,583) | \$55,125 | \$143,708 | \$322,769 | \$411,352 |
| BEGINNING FUND BALANCE | | \$304,284 | \$142,690 | \$142,690 | \$0 | \$142,690 | \$0 |
| NET SURPLUS/(DEFICIT) | | (\$7,049) | \$154,544 | \$21,404 | \$133,140 | \$136,407 | \$18,138 |
| ENDING FUND BALANCE | | \$297,235 | \$297,235 | \$164,094 | \$133,140 | \$279,097 | \$18,138 |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | ACTUAL | | BUDGET | | | |
|-------------------------------|----------------------------|-----------------|-----------------|-----------------|--------------|-----------------|-------------------|
| | | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 3 - Audit Fund | | | | | | | |
| Revenues | | | | | | | |
| 4110 | District Real Estate Taxes | \$4,106 | \$8,212 | \$8,209 | \$3 | \$49,256 | (\$41,044) |
| Total Revenues | | \$4,106 | \$8,212 | \$8,209 | \$3 | \$49,256 | (\$41,044) |
| Expenses | | | | | | | |
| 6315 | Audit Fees | \$3,200 | \$3,200 | \$3,333 | \$133 | \$20,000 | \$16,800 |
| Total Expenses | | \$3,200 | \$3,200 | \$3,333 | \$133 | \$20,000 | \$16,800 |
| BEGINNING FUND BALANCE | | \$21,958 | \$17,852 | \$17,852 | \$0 | \$17,852 | \$0 |
| NET SURPLUS/(DEFICIT) | | \$906 | \$5,012 | \$4,876 | \$136 | \$29,256 | (\$24,244) |
| ENDING FUND BALANCE | | \$22,864 | \$22,864 | \$22,728 | \$136 | \$47,108 | (\$24,244) |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | ACTUAL | | BUDGET | | | |
|-------------------------------|---|------------------|-------------------|-----------------|------------------|------------------|--------------------|
| | | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 4 - Insurance Fund | | | | | | | |
| Revenues | | | | | | | |
| 4110 | District Real Estate Taxes | \$6,072 | \$12,144 | \$12,150 | (\$6) | \$72,899 | (\$60,755) |
| 4190 | Other Property Taxes | \$0 | \$0 | \$17 | (\$17) | \$100 | (\$100) |
| 4210 | IL Dept of Public Health | \$349 | \$673 | \$2,477 | (\$1,804) | \$14,864 | (\$14,191) |
| 4220 | IL Dept of Human Services | \$240 | \$464 | \$3,559 | (\$3,095) | \$21,354 | (\$20,890) |
| 4223 | IL Dept of Children and Family Services | \$0 | \$0 | \$204 | (\$204) | \$1,222 | (\$1,222) |
| 4240 | County Contract | \$1,878 | \$3,764 | \$2,638 | \$1,125 | \$15,829 | (\$12,065) |
| 4260 | ILCC Grants | \$1 | \$1 | \$54 | (\$53) | \$322 | (\$321) |
| 4290 | Other Grants & Contracts | \$0 | \$0 | \$295 | (\$295) | \$1,768 | (\$1,768) |
| Total Revenues | | \$8,539 | \$17,046 | \$21,393 | (\$4,347) | \$128,358 | (\$111,312) |
| Expenses | | | | | | | |
| 6250 | Unemployment Tax | \$356 | \$797 | \$1,212 | \$415 | \$65,728 | \$64,931 |
| 6260 | Workers' Compensation | \$5,159 | \$10,077 | \$11,714 | \$1,637 | \$69,495 | \$59,418 |
| 6910 | Property & Liability Insurance | \$2,182 | \$4,364 | \$4,369 | \$5 | \$26,214 | \$21,850 |
| 6920 | Professional Liability (Malpractice) Insuranc | \$3,477 | \$6,953 | \$8,902 | \$1,949 | \$53,412 | \$46,459 |
| 6930 | Auto Insurance | \$358 | \$716 | \$270 | (\$446) | \$1,622 | \$906 |
| 6990 | Other Insurance | \$563 | \$1,126 | \$0 | (\$1,126) | \$0 | (\$1,126) |
| 9921 | Transfer from General Fund | \$0 | (\$89,088) | (\$14,848) | \$74,240 | (\$89,088) | \$0 |
| Total Expenses | | \$12,095 | (\$65,055) | \$11,619 | \$76,674 | \$127,383 | \$192,439 |
| BEGINNING FUND BALANCE | | \$92,418 | \$6,762 | \$6,762 | \$0 | \$6,762 | \$0 |
| NET SURPLUS/(DEFICIT) | | (\$3,555) | \$82,101 | \$9,774 | \$72,327 | \$974 | \$81,127 |
| ENDING FUND BALANCE | | \$88,863 | \$88,863 | \$16,536 | \$72,327 | \$7,736 | \$81,127 |

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

All Funds Budget to Actual for the 2 Months Ended 8/31/16

| | | ACTUAL | | BUDGET | | | |
|--|----------------------------|------------------|-------------------|------------------|-------------------|------------------|--------------------|
| | | Current Month | YTD Actual | YTD Budget | YTD Variance | Annual Budget | Remaining |
| 5 - Building/Capital Improvement Fund | | | | | | | |
| Revenues | | | | | | | |
| 4950 | Rent Income | \$9,871 | \$19,741 | \$46,925 | (\$27,184) | \$281,552 | (\$261,811) |
| Total Revenues | | \$9,871 | \$19,741 | \$46,925 | (\$27,184) | \$281,552 | (\$261,811) |
| Expenses | | | | | | | |
| 7110 | Capital Outlay | \$6,233 | \$6,233 | \$41,667 | \$35,434 | \$250,000 | \$243,767 |
| 9921 | Transfer from General Fund | \$0 | (\$100,000) | (\$16,667) | \$83,333 | (\$100,000) | \$0 |
| Total Expenses | | \$6,233 | (\$93,767) | \$25,000 | \$118,767 | \$150,000 | \$243,767 |
| BEGINNING FUND BALANCE | | \$198,765 | \$88,894 | \$88,894 | \$0 | \$88,894 | \$0 |
| NET SURPLUS/(DEFICIT) | | \$3,638 | \$113,508 | \$21,925 | \$91,583 | \$131,552 | (\$18,044) |
| ENDING FUND BALANCE | | \$202,402 | \$202,402 | \$110,819 | \$91,583 | \$220,446 | (\$18,044) |