



**Public Health**  
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

**FOR THE MONTHS ENDED  
April 30, 2017, Unaudited**

Presented to Board of Health:      June 12, 2017



**Champaign-Urbana Public Health District**  
**Director of Finance's Report**  
**As of April 30, 2017, Unaudited Financials**  
**June 12, 2017 Board Meeting**

- All cash accounts have been reconciled between the bank and the general ledger through April 30, 2017. Total cash as of 04/30/17 was \$3,108,103.
- Overview of Financials
  - Fund balance as of April 30, 2017 including this surplus is \$4,757,614 (See page 1, item a); which is 44% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
  - April 30, 2017 ended with a year-to-date surplus of \$576,196.37 (See page 2, item b), which is more than the budgeted surplus of \$65,356. (See page 2, item c) for this same time period.
  - In April, 2017, we separated our Actual Revenue and Work-in-Progress for Family Case Management (FCM) and Dental. Until this month, both had been previously recorded as a Fee for Service, where in actuality the FCM is more appropriately classified as Grants & Contracts. These changes distort the budget and variances. The numbers reflected below are an estimate of what it should be.
  - **Revenue ended 4.87% below YTD budget.**
    - Property Taxes is above budget by \$43,368K (1.58% above YTD budget) (See page 2, item d)
    - Grants and Contracts is below budget by \$143,221 (3.51% below YTD budget) (See page 2, item e)
      - This includes \$244,064 for Accounts Receivable Work-in-Progress (WIP). WIP are amounts that we anticipate being billed and paid to us, but we are unable to bill at this time due to various reasons, including, no contract on file, state systems are down, back-up of processing by granting agency preventing current billing, etc.
      - Additionally, the amount of sub-contract revenue is not able to be spent; therefore this also reduces the revenue. See Expenditures – Contractual Services (d)(ii)(2).
    - Fee for Services is below budget by \$220,740 (11.49% below YTD budget). (See page 2, item f).
      - Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$82,251 less than budgeted.

- This includes \$2,588 50/50 Match Work-in-Progress (WIP) for Dental. 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.
  - The Dental Medicaid Match was received for \$78,570 for 2015. Our Work-in Progress estimated accrual was \$(2,588). 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.
- Environmental Health License and Permit is \$49,963 below budget.
- Vital Statistics revenue is \$21,998 below budget.
- Other Revenue is below budget by \$117,076 (46.34% below YTD budget). (See page 2, item g)
  - Rent Income is \$116,601 below budget. Budget averaged the anticipated additional revenue to be received after remodeling completed.
- **Expenditures ended 10.62% below YTD budget.**
  - Fringe Benefits are below budget by \$214,042. (11.64% below YTD budget) (See page 2, item i)
    - Health Insurance, FICA, IMRF and Unemployment are below budget \$99,193, \$37,621, \$27,024 and \$38,412, respectively.
  - Contractual Services is under budget by \$220,054 (37.34% below YTD budget) (See page 2, items j)
    - This variance is due to various items:
      - Subgrantee/subcontractor expenses due to uncertainty of state budget. YTD Budget is \$169,663.
      - Other Contractual Service expenses includes:
        - Manpower for Maintenance workers for approximately \$5,689.
        - Ability Network, Inc. (CUPHD received 13 months of invoices in August for prior year. Therefore, budget did not include \$984/month for this service which enables us to verify patient insurance eligibility at time of service.

- Patient Care and Client Assistance is below budget \$ 75,580. (15.25% below YTD budget) (See page 2, item k)
  - Primary Care 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 \$29,850. (27.21% above YTD Budget) (See page 2, item q).
  - Repairs & Maintenance is over budget \$11,503; Utilities are over budget \$7,676.
    - New agreement with Republic Services was approved by the Board in April and will save approximately \$6K per year.
  
- Debt Service – Principal is under budget \$91,319. (30.92% 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 \$110,600 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
  - Started process to remodel basement so that it can be leased out for additional revenue. Estimated cost \$100K
  - Elevator Repair. Estimated cost \$10K
  - Parking lot repairs. Estimated cost \$12K
  - Planting trees. Estimated cost \$3K
  
- Transfers from General Fund allocated the full amount monthly; however the actual transfer was for the full amount for a variance of \$22K. This will average out as the year progresses.

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

As of April 30, 2017

## Detail by Fund

	<u>Combined Funds</u>	<u>General Fund</u>	<u>IMRF</u>	<u>Audit</u>	<u>Insurance Fund</u>	<u>Building/ Capital Improvement Fund</u>
<b>Assets</b>						
Cash	\$3,108,012.72	\$2,661,859.73	\$262,225.59	\$39,221.74	(\$58,903.70)	\$203,609.36
Fees for Services Receivable, Net of Allowance	\$316,392.80	\$316,392.80	\$0.00	\$0.00	\$0.00	\$0.00
Accounts Receivable	\$1,453,313.88	\$1,401,502.38	\$41,269.11	\$0.00	\$10,542.39	\$0.00
Prepaid Expenditures	\$126,438.44	\$59,229.40	\$0.00	\$0.00	\$67,209.04	\$0.00
Inventory	\$28,318.17	\$28,318.17	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets</b>	<b><u>\$5,032,476.01</u></b>	<b><u>\$4,467,302.48</u></b>	<b><u>\$303,494.70</u></b>	<b><u>\$39,221.74</u></b>	<b><u>\$18,847.73</u></b>	<b><u>\$203,609.36</u></b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	\$126,352.75	\$126,352.75	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue_Property Taxes	(\$275,035.96)	(\$242,457.49)	(\$24,302.54)	(\$1,939.76)	(\$6,336.17)	\$0.00
Deferred Revenue_EH Permits	\$134,150.00	\$134,150.00	\$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	\$2,058.36	\$2,058.36	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$41,971.86	\$41,971.86	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$209,098.64	\$209,098.64	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$35,866.18	\$15,052.70	\$17,619.69	\$0.00	\$3,193.79	\$0.00
<b>Total Liabilities</b>	<b><u>\$274,861.83</u></b>	<b><u>\$286,626.82</u></b>	<b><u>(\$6,682.85)</u></b>	<b><u>(\$1,939.76)</u></b>	<b><u>(\$3,142.38)</u></b>	<b><u>\$0.00</u></b>
<b>Total Fund Balance</b>	<b><u>\$4,757,614.18</u></b>	<b><u>\$4,180,675.66</u></b>	<b><u>\$310,177.55</u></b>	<b><u>\$41,161.50</u></b>	<b><u>\$21,990.11</u></b>	<b><u>\$203,609.36</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$5,032,476.01</u></b>	<b><u>\$4,467,302.48</u></b>	<b><u>\$303,494.70</u></b>	<b><u>\$39,221.74</u></b>	<b><u>\$18,847.73</u></b>	<b><u>\$203,609.36</u></b>
<b>BEGINNING BALANCE</b>	<b>\$4,181,417.81</b>	<b>\$3,965,133.75</b>	<b>\$142,690.11</b>	<b>\$17,852.04</b>	<b>(\$33,152.04)</b>	<b>\$88,893.95</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$576,196.37</b>	<b>\$215,541.91</b>	<b>\$167,487.44</b>	<b>\$23,309.46</b>	<b>\$55,142.15</b>	<b>\$114,715.41</b>
<b>ENDING FUND BALANCE</b>	<b><u>\$4,757,614.18</u></b> <sup>a</sup>	<b><u>\$4,180,675.66</u></b>	<b><u>\$310,177.55</u></b>	<b><u>\$41,161.50</u></b>	<b><u>\$21,990.11</u></b>	<b><u>\$203,609.36</u></b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
<b>Revenues</b>							
41xx	Property Taxes	\$312,944.22	\$2,786,085.31	\$2,742,717.41	\$43,367.90	d \$3,291,260.83	(\$505,175.52)
42xx	Grants & Contracts	\$711,350.71	\$3,933,649.60	\$3,660,987.70	\$272,661.90	e \$4,393,185.24	(\$459,535.64)
43xx	Fees for Services	(\$203,710.39)	\$1,700,913.94	\$2,337,536.60	(\$636,622.66)	f \$2,805,043.92	(\$1,104,129.98)
49xx	Other Revenue	\$16,097.40	\$135,550.71	\$252,626.60	(\$117,075.89)	g \$303,151.92	(\$167,601.21)
<b>Total Revenues</b>		<b><u>\$836,681.94</u></b>	<b><u>\$8,556,199.56</u></b>	<b><u>\$8,993,868.31</u></b>	<b><u>(\$437,668.75)</u></b>	<b><u>\$10,792,641.91</u></b>	<b><u>(\$2,236,442.35)</u></b>
<b>Expenses</b>							
61xx	Personnel Services	\$419,183.26	\$4,563,016.88	\$4,770,844.90	\$207,828.02	h \$5,763,884.71	\$1,200,867.83
62xx	Fringe Benefits	\$156,955.25	\$1,625,377.98	\$1,839,420.10	\$214,042.12	i \$2,210,555.02	\$585,177.04
63xx	Contractual	\$44,381.68	\$369,204.72	\$589,258.80	\$220,054.08	j \$707,110.56	\$337,905.84
64xx	Patient Care and Client Assistance	\$29,046.22	\$419,997.05	\$495,577.50	\$75,580.45	k \$594,693.00	\$174,695.95
65xx	Supplies	\$19,341.64	\$216,150.56	\$215,179.90	(\$970.66)	l \$258,215.88	\$42,065.32
66xx	Printing	\$956.98	\$10,407.81	\$16,902.70	\$6,494.89	m \$20,283.24	\$9,875.43
67xx	Travel and Transportation	\$9,590.78	\$75,198.60	\$100,673.70	\$25,475.10	n \$120,808.44	\$45,609.84
68xx	Telecommunications	\$2,235.75	\$20,875.14	\$22,430.90	\$1,555.76	o \$26,917.08	\$6,041.94
69xx	Insurance	\$7,248.28	\$66,513.78	\$67,706.70	\$1,192.92	p \$81,248.04	\$14,734.26
70xx	Occupancy	\$9,252.20	\$139,571.05	\$109,720.80	(\$29,850.25)	q \$131,664.96	(\$7,906.09)
709x	Debt Service - Principal	\$20,646.12	\$204,054.32	\$295,373.40	\$91,319.08	r \$354,448.08	\$150,393.76
709x	Debt Service - Interest	\$2,978.96	\$32,196.48	\$31,544.20	(\$652.28)	s \$37,853.04	\$5,656.56
71xx	Capital Outlay	\$4,927.00	\$144,826.11	\$255,425.80	\$110,599.69	t \$306,510.96	\$161,684.85
90xx	Other Expenditures	\$4,437.22	\$92,612.71	\$96,816.00	\$4,203.29	u \$116,179.20	\$23,566.49
93xx	Allocations	\$0.00	\$0.00	\$0.15	\$0.15	v \$0.04	\$0.04
99xx	Transfers	\$0.00	\$0.00	\$21,636.90	\$21,636.90	w \$0.00	\$0.00
<b>Total Expenses</b>		<b><u>\$731,181.34</u></b>	<b><u>\$7,980,003.19</u></b>	<b><u>\$8,928,512.45</u></b>	<b><u>\$948,509.26</u></b>	<b><u>\$10,730,372.25</u></b>	<b><u>\$2,750,369.06</u></b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,652,113.58</b>	<b>\$4,181,417.81</b>	<b>\$4,181,417.81</b>	<b>\$0.00</b>	<b>\$4,181,417.81</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$105,500.60</b>	<b>\$576,196.37</b>	<b>\$65,355.86</b>	<b>\$510,840.51</b>	<b>\$62,269.66</b>	<b>\$513,926.71</b>
<b>ENDING FUND BALANCE</b>		<b><u>\$4,757,614.18</u></b>	<b><u>\$4,757,614.18</u></b>	<b><u>\$4,246,773.67</u></b>	<b><u>\$510,840.51</u></b>	<b><u>\$4,243,687.47</u></b>	<b><u>\$513,926.71</u></b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4910	Interest Income	\$853	\$11,593	\$10,833	\$759	\$13,000	(\$1,407)
4930	Contributions-Private Sources	\$0	\$26	\$2,083	(\$2,057)	\$2,500	(\$2,474)
4990	Miscellaneous Income	\$544	\$5,906	\$5,083	\$823	\$6,100	(\$194)
<b>Total Revenues</b>		<b>\$770,845</b>	<b>\$7,918,703</b>	<b>\$8,228,584</b>	<b>(\$309,881)</b>	<b>\$9,874,300</b>	<b>(\$1,955,597)</b>
<b>Expenses</b>							
6100	Personnel Services	\$419,183	\$4,563,017	\$4,770,845	\$207,828	\$5,763,885	\$1,200,868
6210	Health Insurance	\$84,713	\$849,102	\$948,296	\$99,193	\$1,145,805	\$296,703
6220	Life Insurance	\$229	\$2,297	\$2,210	(\$86)	\$2,670	\$374
6230	FICA	\$30,030	\$325,566	\$363,187	\$37,621	\$437,262	\$111,697
6260	Workers' Compensation	\$0	(\$151)	\$0	\$151	\$0	\$151
6290	Other Fringe Benefits	\$0	\$1,634	\$0	(\$1,634)	\$0	(\$1,634)
6310	Advertising	\$2,749	\$9,090	\$25,421	\$16,331	\$30,505	\$21,415
6316	Computer Consultants & Support	\$0	\$0	\$1,667	\$1,667	\$2,000	\$2,000
6320	Bank Charges	\$56	\$575	\$2,763	\$2,188	\$3,315	\$2,740
6325	Consultants	\$834	\$5,574	\$6,294	\$720	\$7,553	\$1,979
6327	Educational Materials	\$0	\$200	\$0	(\$200)	\$0	(\$200)
6330	Equipment Expense (Under \$500)	\$92	\$19,049	\$32,209	\$13,160	\$38,651	\$19,602
6335	IDPH Death Certificates	\$4,588	\$44,016	\$46,196	\$2,180	\$55,435	\$11,419
6345	Legal Fees	\$9,880	\$27,370	\$37,500	\$10,130	\$45,000	\$17,630
6347	Marketing	\$0	\$586	\$0	(\$586)	\$0	(\$586)
6350	Membership & Dues	\$1,342	\$21,783	\$8,125	(\$13,658)	\$9,750	(\$12,033)
6355	Non-CUPHD License Payments	\$0	\$1,785	\$16,833	\$15,048	\$20,200	\$18,415
6356	Employee Licence Reimbursement	\$0	\$346	\$1,777	\$1,431	\$2,132	\$1,786
6360	Payroll & Payment Fees	\$1,086	\$12,092	\$18,605	\$6,513	\$22,326	\$10,234
6365	Postage & Delivery	\$1,253	\$12,744	\$16,204	\$3,460	\$19,445	\$6,701
6370	INACTIVE - Professional Meetings	(\$10)	\$0	\$453	\$453	\$544	\$544
6373	Software License & Maintenance	\$11,707	\$105,065	\$117,026	\$11,961	\$140,431	\$35,366
6380	Subgrantee/Subcontractor	\$0	\$6,650	\$176,313	\$169,663	\$211,575	\$204,925
6385	Professional Meetings/Trainings	\$2,141	\$17,250	\$19,665	\$2,415	\$23,598	\$6,348
6390	Other Contractual Services	\$8,663	\$68,093	\$45,542	(\$22,551)	\$54,650	(\$13,443)



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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		<b>ACTUAL</b>		<b>BUDGET</b>			
		<b>Current Month</b>	<b>YTD Actual</b>	<b>YTD Budget</b>	<b>YTD Variance</b>	<b>Annual Budget</b>	<b>Remaining</b>
6415	Consumer Representative	\$0	\$300	\$23	(\$277)	\$28	(\$272)
6421	Outside Dental Services	\$4,374	\$36,591	\$37,333	\$742	\$44,800	\$8,209
6425	Housing Assistance	\$0	\$130,218	\$74,083	(\$56,135)	\$88,900	(\$41,318)
6440	Mental Health	\$960	\$4,720	\$0	(\$4,720)	\$0	(\$4,720)
6450	Contract Nutritional Services	\$0	\$18,000	\$25,000	\$7,000	\$30,000	\$12,000
6451	Direct Nutrition Services	\$0	\$11,080	\$7,625	(\$3,455)	\$9,150	(\$1,930)
6455	Primary Care	\$23,063	\$167,562	\$317,888	\$150,326	\$381,465	\$213,904
6465	Transportation Assistance	\$8	\$421	\$1,683	\$1,263	\$2,020	\$1,599
6470	Utility Assistance	\$641	\$47,745	\$27,000	(\$20,745)	\$32,400	(\$15,345)
6490	Other Patient Care & Client Assistance	\$0	\$3,361	\$4,942	\$1,580	\$5,930	\$2,569
6500	IT Supplies	\$0	\$1,068	\$527	(\$542)	\$632	(\$436)
6510	Books and Periodicals	\$0	\$1,922	\$875	(\$1,047)	\$1,050	(\$872)
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$11,273	\$17,625	\$6,352	\$21,150	\$9,877
6530	Consumable Supplies	\$652	\$23,671	\$21,316	(\$2,355)	\$25,579	\$1,908
6540	Dental Supplies	\$4,403	\$50,220	\$58,333	\$8,113	\$70,000	\$19,780
6550	Medical Supplies	\$9,895	\$67,163	\$46,306	(\$20,857)	\$55,567	(\$11,596)
6560	Office Supplies	\$825	\$21,772	\$29,155	\$7,383	\$34,986	\$13,214
6570	Outreach Supplies	\$1,211	\$9,078	\$1,708	(\$7,369)	\$2,050	(\$7,028)
6580	Program Materials	\$1,073	\$23,645	\$28,238	\$4,594	\$33,886	\$10,241
6590	Other Supplies	\$1,282	\$6,339	\$11,097	\$4,757	\$13,316	\$6,977
6610	Commercial Printing	\$156	\$1,927	\$4,983	\$3,056	\$5,979	\$4,052
6620	Photocopying	\$801	\$8,481	\$11,920	\$3,439	\$14,304	\$5,823
6710	Mileage	\$5,732	\$52,044	\$64,069	\$12,024	\$76,882	\$24,838
6720	Lodging	\$1,768	\$10,150	\$18,270	\$8,120	\$21,924	\$11,774
6730	Meals	\$737	\$5,274	\$7,416	\$2,142	\$8,899	\$3,625
6740	Commercial Transportation	\$888	\$2,806	\$2,975	\$169	\$3,570	\$764
6750	Vehicle Operations	\$71	\$2,670	\$4,121	\$1,451	\$4,945	\$2,275
6790	Other Travel	\$395	\$2,255	\$3,823	\$1,569	\$4,588	\$2,334
6810	Telephone Service	\$1,223	\$14,143	\$15,258	\$1,114	\$18,309	\$4,166
6820	Cellular Phone Service	\$210	\$1,555	\$1,623	\$68	\$1,947	\$392
6830	Internet Service	\$423	\$4,237	\$3,613	(\$625)	\$4,335	\$98
6890	Other Telecommunication Expense	\$381	\$940	\$1,938	\$998	\$2,326	\$1,386
7014	Repairs & Maintenance @ Rantoul	\$0	\$266	\$0	(\$266)	\$0	(\$266)

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7015	Repairs & Maintenance @ Champaign	\$1,384	\$28,054	\$16,817	(\$11,237)	\$20,180	(\$7,874)
7025	Utilities @ Champaign	\$5,521	\$84,634	\$76,958	(\$7,676)	\$92,350	\$7,716
7030	Rent	\$1,566	\$15,886	\$10,417	(\$5,470)	\$12,500	(\$3,386)
7034	Rent @ Rantoul	\$525	\$5,250	\$3,500	(\$1,750)	\$4,200	(\$1,050)
7095	Other Occupancy Expenses @ Champaign	\$256	\$5,481	\$2,029	(\$3,452)	\$2,435	(\$3,046)
7096	Debt Service Principal @ Champaign	\$19,626	\$194,015	\$194,632	\$616	\$233,558	\$39,543
7097	Debt Service Capital Lease Principal	\$1,020	\$10,039	\$100,742	\$90,703	\$120,890	\$110,851
7098	Debt Service Interest @ Champaign	\$2,858	\$30,826	\$30,209	(\$616)	\$36,251	\$5,425
7099	Debt Service Capital Lease Interest	\$121	\$1,371	\$1,335	(\$36)	\$1,602	\$231
7110	Capital Outlay	\$0	\$42,453	\$47,093	\$4,640	\$56,511	\$14,058
9010	Unable To Pay/Bad Debt	(\$798)	\$12,390	\$23,293	\$10,903	\$27,951	\$15,562
9012	Sliding Scale Discounts Applied	\$5,236	\$80,223	\$73,523	(\$6,700)	\$88,228	\$8,005
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	\$160,657	(\$6,167)	\$166,824	\$0
9934	Transfer to Insurance Fund	\$0	\$89,088	\$74,240	(\$14,848)	\$89,088	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$100,000	\$83,333	(\$16,667)	\$100,000	\$0
<b>Total Expenses</b>		<b>\$677,023</b>	<b>\$7,703,161</b>	<b>\$8,406,672</b>	<b>\$703,511</b>	<b>\$10,110,219</b>	<b>\$2,407,059</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,086,854</b>	<b>\$3,965,134</b>	<b>\$3,965,134</b>	<b>\$0</b>	<b>\$3,965,134</b>	<b>\$0</b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
NET SURPLUS/(DEFICIT)	\$93,822	\$215,542	(\$178,089)	\$393,631	(\$235,919)	\$451,461
ENDING FUND BALANCE	\$4,180,676	\$4,180,676	\$3,787,045	\$393,631	\$3,729,215	\$451,461

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>2 - Illinois Municipal Retirement Fund (IMRF)</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$24,303	\$217,165	\$211,801	\$5,364	\$254,161	(\$36,996)
4190	Other Property Taxes	\$0	\$356	\$333	\$22	\$400	(\$44)
4210	IL Dept of Public Health	\$4,182	\$45,203	\$52,636	(\$7,433)	\$63,163	(\$17,960)
4220	IL Dept of Human Services	\$6,695	\$74,661	\$82,263	(\$7,602)	\$98,716	(\$24,055)
4223	IL Dept of Children and Family Services	\$0	\$5,276	\$6,193	(\$918)	\$7,432	(\$2,156)
4240	County Contract	\$3,618	\$36,402	\$26,997	\$9,406	\$32,396	\$4,006
4260	ILCC Grants	\$7	\$162	\$186	(\$24)	\$223	(\$61)
4290	Other Grants & Contracts	\$0	\$120	\$2,238	(\$2,118)	\$2,685	(\$2,565)
<b>Total Revenues</b>		<b>\$38,805</b>	<b>\$379,344</b>	<b>\$382,647</b>	<b>(\$3,302)</b>	<b>\$459,176</b>	<b>(\$79,832)</b>
<b>Expenses</b>							
6240	IMRF	\$35,086	\$378,681	\$405,705	\$27,024	\$489,593	\$110,913
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)	(\$139,020)	\$27,804	(\$166,824)	\$0
<b>Total Expenses</b>		<b>\$35,086</b>	<b>\$211,857</b>	<b>\$266,684</b>	<b>\$54,827</b>	<b>\$322,769</b>	<b>\$110,912</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$306,459</b>	<b>\$142,690</b>	<b>\$142,690</b>	<b>\$0</b>	<b>\$142,690</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$3,719</b>	<b>\$167,487</b>	<b>\$115,962</b>	<b>\$51,525</b>	<b>\$136,407</b>	<b>\$31,081</b>
<b>ENDING FUND BALANCE</b>		<b>\$310,178</b>	<b>\$310,178</b>	<b>\$258,653</b>	<b>\$51,525</b>	<b>\$279,097</b>	<b>\$31,081</b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>3 - Audit Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$1,940	\$39,241	\$41,047	(\$1,806)	\$49,256	(\$10,015)
4190	Other Property Taxes	\$0	\$69	\$0	\$69	\$0	\$69
<b>Total Revenues</b>		<b>\$1,940</b>	<b>\$39,309</b>	<b>\$41,047</b>	<b>(\$1,737)</b>	<b>\$49,256</b>	<b>(\$9,947)</b>
<b>Expenses</b>							
6315	Audit Fees	\$0	\$16,000	\$16,667	\$667	\$20,000	\$4,000
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>		<b>\$0</b>	<b>\$16,000</b>	<b>\$16,667</b>	<b>\$667</b>	<b>\$20,000</b>	<b>\$4,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$39,222</b>	<b>\$17,852</b>	<b>\$17,852</b>	<b>\$0</b>	<b>\$17,852</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,940</b>	<b>\$23,309</b>	<b>\$24,380</b>	<b>(\$1,071)</b>	<b>\$29,256</b>	<b>(\$5,947)</b>
<b>ENDING FUND BALANCE</b>		<b>\$41,162</b>	<b>\$41,162</b>	<b>\$42,232</b>	<b>(\$1,071)</b>	<b>\$47,108</b>	<b>(\$5,947)</b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>4 - Insurance Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$6,336	\$61,637	\$60,749	\$887	\$72,899	(\$11,262)
4190	Other Property Taxes	\$0	\$102	\$83	\$19	\$100	\$2
4210	IL Dept of Public Health	\$1,007	\$9,125	\$12,387	(\$3,262)	\$14,864	(\$5,739)
4220	IL Dept of Human Services	\$1,063	\$9,052	\$17,795	(\$8,743)	\$21,354	(\$12,302)
4223	IL Dept of Children and Family Services	\$0	\$609	\$1,018	(\$409)	\$1,222	(\$613)
4240	County Contract	\$1,984	\$20,076	\$13,191	\$6,885	\$15,829	\$4,247
4260	ILCC Grants	\$2	\$174	\$268	(\$94)	\$322	(\$148)
4290	Other Grants & Contracts	\$0	\$42	\$1,473	(\$1,431)	\$1,768	(\$1,726)
<b>Total Revenues</b>		<b>\$10,392</b>	<b>\$100,817</b>	<b>\$106,965</b>	<b>(\$6,148)</b>	<b>\$128,358</b>	<b>(\$27,541)</b>
<b>Expenses</b>							
6250	Unemployment Tax	\$2,734	\$24,094	\$62,506	\$38,412	\$65,728	\$41,635
6260	Workers' Compensation	\$4,163	\$44,155	\$57,517	\$13,362	\$69,495	\$25,340
6910	Property & Liability Insurance	\$2,111	\$21,396	\$21,845	\$449	\$26,214	\$4,818
6920	Professional Liability (Malpractice) Insuranc	\$4,245	\$36,085	\$44,510	\$8,425	\$53,412	\$17,327
6930	Auto Insurance	\$347	\$3,512	\$1,352	(\$2,161)	\$1,622	(\$1,890)
6990	Other Insurance	\$545	\$5,520	\$0	(\$5,520)	\$0	(\$5,520)
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)	(\$74,240)	\$14,848	(\$89,088)	\$0
<b>Total Expenses</b>		<b>\$14,145</b>	<b>\$45,675</b>	<b>\$113,489</b>	<b>\$67,814</b>	<b>\$127,383</b>	<b>\$81,709</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$25,743</b>	<b>(\$33,152)</b>	<b>(\$33,152)</b>	<b>\$0</b>	<b>(\$33,152)</b>	<b>\$0</b>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
NET SURPLUS/(DEFICIT)	(\$3,753)	\$55,142	(\$6,525)	\$61,667	\$974	\$54,168
ENDING FUND BALANCE	<u>\$21,990</u>	<u>\$21,990</u>	<u>(\$39,677)</u>	<u>\$61,667</u>	<u>(\$32,178)</u>	<u>\$54,168</u>

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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>5 - Building/Capital Improvement Fund</b>							
<b>Revenues</b>							
4950	Rent Income	\$14,700	\$118,026	\$234,627	(\$116,601)	\$281,552	(\$163,526)
<b>Total Revenues</b>		<b>\$14,700</b>	<b>\$118,026</b>	<b>\$234,627</b>	<b>(\$116,601)</b>	<b>\$281,552</b>	<b>(\$163,526)</b>
<b>Expenses</b>							
6330	Equipment Expense (Under \$500)	\$0	\$937	\$0	(\$937)	\$0	(\$937)
7110	Capital Outlay	\$4,927	\$102,373	\$208,333	\$105,960	\$250,000	\$147,627
9921	Transfer from General Fund	\$0	(\$100,000)	(\$83,333)	\$16,667	(\$100,000)	\$0
<b>Total Expenses</b>		<b>\$4,927</b>	<b>\$3,311</b>	<b>\$125,000</b>	<b>\$121,689</b>	<b>\$150,000</b>	<b>\$146,689</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$193,836</b>	<b>\$88,894</b>	<b>\$88,894</b>	<b>\$0</b>	<b>\$88,894</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$9,773</b>	<b>\$114,715</b>	<b>\$109,627</b>	<b>\$5,089</b>	<b>\$131,552</b>	<b>(\$16,837)</b>
<b>ENDING FUND BALANCE</b>		<b>\$203,609</b>	<b>\$203,609</b>	<b>\$198,521</b>	<b>\$5,089</b>	<b>\$220,446</b>	<b>(\$16,837)</b>



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

All Funds Budget to Actual for the 10 Months Ended 4/30/17

Report name: Board Report\_All Funds Actual vs. Budget FY17\_unaudited\_APR17

Chart template: I/S-Regular

Include account levels 1 to 4

Do not include accounts with no activity

Do not include inactive accounts

Include these Funds: 1, 2, 3, 4, 5

Include all Account Codes

Include all Accounts

Include all Account Attributes

Include all Projects

Include all Project Attributes

Include all Transaction Attributes

Include all Classes

Include all Journals

Include all Not Yet Posted Transactions

Include all Grant/Non-Grant(s)

Include all Allowable/Unallowable Expense(s)

Include all Project Types

Include all Project Statuses

Include all Project Divisions

Include all Project Departments

Include all Project Locations

Include all Division(s)

Include all Allocation(s)

Column 1 criteria:

Heading:

Definition: Account Code

Column 2 criteria:

Heading:

Definition: Account Number

Column 3 criteria:

Heading:

Definition: Account Code Description

Column 4 criteria:

Heading: Current Month