



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

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

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

Presented to Board of Health: August 14, 2017

**Champaign-Urbana Public Health District**  
**Director of Finance's Report**  
**As of June 30, 2017, Unaudited Financials**  
**August 14, 2017 Board Meeting**

- All cash accounts have been reconciled between the bank and the general ledger through June 30, 2017. Total cash as of 06/30/17 was \$4,140,323.
- Overview of Financials
  - Fund balance as of June 30, 2017 including this surplus is \$4,534,688 (See page 1, item a); which is 42% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
  - June 30, 2017 ended with a year-to-date surplus of \$353,270 (See page 2, item b), which is more than the budgeted surplus of \$62,270. (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 6.09% below YTD budget.**
    - Property Taxes is above budget by \$60,890 (1.85% above YTD budget) (See page 2, item d)
    - Grants and Contracts is below budget by \$266,281 (5.44% below YTD budget) (See page 2, item e)
      - This includes \$128,009 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 \$317,321 (13.76% below YTD budget). (See page 2, item f).
      - Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$164,674 less than budgeted.

- This includes \$10,507 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 \$(3,960). 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 \$52,767 below budget.
- Vital Statistics revenue is \$28,502 below budget.
- Other Revenue is below budget by \$134,776 (44.46% below YTD budget). (See page 2, item g)
  - Rent Income is \$134,125 below budget. Budget averaged the anticipated additional revenue to be received after remodeling completed.
- **Expenditures ended 8.84% below YTD budget.**
  - Fringe Benefits are below budget by \$294,114. (13.30% below YTD budget) (See page 2, item i)
    - Health Insurance, FICA, IMRF and Unemployment are below budget \$169,539, \$41,417, \$30,560 and \$39,117, respectively.
  - Contractual Services is under budget by \$217,257 (30.72% 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 \$199,925.
      - Other Contractual Service expenses includes:
        - Temporary staffing in dental and maintenance for approximately \$15K.
        - 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 \$ 97,816. (16.45% 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 \$36,224. (27.51% above YTD Budget) (See page 2, item q).
  - Repairs & Maintenance and Utilities are over budget.
    - 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 \$108,814. (30.70% 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 \$50,883 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
  - Basement remodel almost completed and will be available to be leased out for additional revenue. Estimated remaining cost \$10K.

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

As of June 30, 2017

**Detail by Fund**

	<b>Combined Funds</b>	<b>General Fund</b>	<b>IMRF</b>	<b>Audit</b>	<b>Insurance Fund</b>	<b>Building/ Capital Improvement Fund</b>
<b>Assets</b>						
Cash	\$4,140,323.27	\$3,589,257.16	\$366,038.07	\$51,665.80	\$0.00	\$133,362.24
Client Fees Receivable, net of Allowance	\$241,708.22	\$241,708.22	\$0.00	\$0.00	\$0.00	\$0.00
Accounts Receivable	\$1,087,339.14	\$1,041,648.93	\$37,269.76	\$0.00	\$8,420.45	\$0.00
Prepaid Expenditures	\$154,390.09	\$109,256.78	\$0.00	\$0.00	\$45,133.31	\$0.00
Inventory	\$25,127.33	\$25,127.33	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$0.00	\$16,219.80	\$0.00	\$0.00	(\$16,219.80)	\$0.00
<b>Total Assets</b>	<b><u>\$5,648,888.05</u></b>	<b><u>\$5,023,218.22</u></b>	<b><u>\$403,307.83</u></b>	<b><u>\$51,665.80</u></b>	<b><u>\$37,333.96</u></b>	<b><u>\$133,362.24</u></b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	\$173,852.26	\$173,852.26	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue_Property Taxes	\$605,331.43	\$494,222.16	\$82,868.00	\$6,624.78	\$21,616.49	\$0.00
Deferred Revenue_EH Permits	\$204,458.37	\$204,458.37	\$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	\$1,041.18	\$1,041.18	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$108,314.66	\$108,314.66	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$19,143.61	\$8,317.05	\$9,441.72	\$0.00	\$1,384.84	\$0.00
<b>Total Liabilities</b>	<b><u>\$1,114,199.87</u></b>	<b><u>\$992,264.04</u></b>	<b><u>\$92,309.72</u></b>	<b><u>\$6,624.78</u></b>	<b><u>\$23,001.33</u></b>	<b><u>\$0.00</u></b>
<b>Total Fund Balance</b>	<b><u>\$4,534,688.18</u></b>	<b><u>\$4,030,954.18</u></b>	<b><u>\$310,998.11</u></b>	<b><u>\$45,041.02</u></b>	<b><u>\$14,332.63</u></b>	<b><u>\$133,362.24</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$5,648,888.05</u></b>	<b><u>\$5,023,218.22</u></b>	<b><u>\$403,307.83</u></b>	<b><u>\$51,665.80</u></b>	<b><u>\$37,333.96</u></b>	<b><u>\$133,362.24</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>\$353,270.37</b>	<b>\$65,820.43</b>	<b>\$168,308.00</b>	<b>\$27,188.98</b>	<b>\$47,484.67</b>	<b>\$44,468.29</b>
<b>ENDING FUND BALANCE</b>	<b><u>\$4,534,688.18</u></b> a	<b><u>\$4,030,954.18</u></b>	<b><u>\$310,998.11</u></b>	<b><u>\$45,041.02</u></b>	<b><u>\$14,332.63</u></b>	<b><u>\$133,362.24</u></b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 12 Months Ended 6/30/17

		<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>
<b>Revenues</b>								
41xx	Property Taxes	\$275,035.96	\$3,352,150.45	\$3,291,260.83	\$60,889.62	d	\$3,291,260.83	\$60,889.62
42xx	Grants & Contracts	\$360,076.54	\$4,625,963.64	\$4,393,185.24	\$232,778.40	e	\$4,393,185.24	\$232,778.40
43xx	Fees for Services	\$117,574.98	\$1,988,663.47	\$2,805,043.92	(\$816,380.45)	f	\$2,805,043.92	(\$816,380.45)
49xx	Other Revenue	\$16,052.19	\$168,376.18	\$303,151.92	(\$134,775.74)	g	\$303,151.92	(\$134,775.74)
<b>Total Revenues</b>		<b>\$768,739.67</b>	<b>\$10,135,153.74</b>	<b>\$10,792,641.91</b>	<b>(\$657,488.17)</b>		<b>\$10,792,641.91</b>	<b>(\$657,488.17)</b>
<b>Expenses</b>								
61xx	Personnel Services	\$471,546.08	\$5,523,510.78	\$5,763,884.71	\$240,373.93	h	\$5,763,884.71	\$240,373.93
62xx	Fringe Benefits	\$110,639.88	\$1,916,441.16	\$2,210,555.02	\$294,113.86	i	\$2,210,555.02	\$294,113.86
63xx	Contractual	\$86,407.84	\$489,853.51	\$707,110.56	\$217,257.05	j	\$707,110.56	\$217,257.05
64xx	Patient Care and Client Assistance	\$61,979.44	\$496,876.93	\$594,693.00	\$97,816.07	k	\$594,693.00	\$97,816.07
65xx	Supplies	\$45,913.74	\$294,103.58	\$258,215.88	(\$35,887.70)	l	\$258,215.88	(\$35,887.70)
66xx	Printing	\$1,713.01	\$15,422.52	\$20,283.24	\$4,860.72	m	\$20,283.24	\$4,860.72
67xx	Travel and Transportation	\$8,895.66	\$90,473.34	\$120,808.44	\$30,335.10	n	\$120,808.44	\$30,335.10
68xx	Telecommunications	\$274.09	\$23,586.23	\$26,917.08	\$3,330.85	o	\$26,917.08	\$3,330.85
69xx	Insurance	\$7,248.29	\$81,251.98	\$81,248.04	(\$3.94)	p	\$81,248.04	(\$3.94)
70xx	Occupancy	\$10,670.01	\$167,888.91	\$131,664.96	(\$36,223.95)	q	\$131,664.96	(\$36,223.95)
709x	Debt Service - Principal	\$20,780.88	\$245,634.48	\$354,448.08	\$108,813.60	r	\$354,448.08	\$108,813.60
709x	Debt Service - Interest	\$2,844.20	\$37,866.48	\$37,853.04	(\$13.44)	s	\$37,853.04	(\$13.44)
71xx	Capital Outlay	\$77,271.42	\$255,627.53	\$306,510.96	\$50,883.43	t	\$306,510.96	\$50,883.43
90xx	Other Expenditures	\$9,755.24	\$143,345.94	\$116,179.20	(\$27,166.74)	u	\$116,179.20	(\$27,166.74)
93xx	Allocations	\$0.00	\$0.00	\$0.04	\$0.04	v	\$0.04	\$0.04
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	w	\$0.00	\$0.00
<b>Total Expenses</b>		<b>\$915,939.78</b>	<b>\$9,781,883.37</b>	<b>\$10,730,372.25</b>	<b>\$948,488.88</b>		<b>\$10,730,372.25</b>	<b>\$948,488.88</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,681,888.29</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>(\$147,200.11)</b>	<b>\$353,270.37</b>	<b>\$62,269.66</b>	<b>\$291,000.71</b>		<b>\$62,269.66</b>	<b>\$291,000.71</b>
<b>ENDING FUND BALANCE</b>		<b>\$4,534,688.18</b>	<b>\$4,534,688.18</b>	<b>\$4,243,687.47</b>	<b>\$291,000.71</b>		<b>\$4,243,687.47</b>	<b>\$291,000.71</b>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>1 - General Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$190,532	\$2,240,070	\$2,198,784	\$41,286	\$2,198,784	\$41,286
4120	RE Tax Collected by County	\$51,925	\$604,676	\$598,849	\$5,827	\$598,849	\$5,827
4130	Personal Property Tax Replacement	\$0	\$104,020	\$102,816	\$1,204	\$102,816	\$1,204
4190	Other Property Taxes	\$0	\$19,659	\$13,996	\$5,663	\$13,996	\$5,663
4210	IL Dept of Public Health	\$248,762	\$1,653,728	\$1,826,615	(\$172,887)	\$1,826,615	(\$172,887)
4215	IDPH Local Health Protection	\$16,139	\$193,664	\$193,664	\$0	\$193,664	\$0
4220	IL Dept of Human Services	\$43,682	\$1,071,802	\$1,119,698	(\$47,896)	\$1,119,698	(\$47,896)
4223	IL Dept of Children and Family Services	\$32,941	\$126,332	\$122,801	\$3,531	\$122,801	\$3,531
4240	County Contract	\$80,673	\$712,041	\$633,995	\$78,047	\$633,995	\$78,047
4260	ILCC Grants	\$229	\$10,285	\$5,455	\$4,830	\$5,455	\$4,830
4290	Other Grants & Contracts	\$40,893	\$160,246	\$230,984	(\$70,738)	\$230,984	(\$70,738)
4295	IDHFS - 50/50 Match Family Case Manageme	(\$17,491)	\$329,053	\$0	\$329,053	\$0	\$329,053
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$42,587	\$127,761	\$0	\$127,761	\$0	\$127,761
4299	A/R WIP	(\$152,446)	\$248	\$0	\$248	\$0	\$248
4310	CU & CC License Income	\$5,305	\$30,455	\$39,400	(\$8,945)	\$39,400	(\$8,945)
4315	Environmental Health Permits	\$25,163	\$258,178	\$302,000	(\$43,822)	\$302,000	(\$43,822)
4340	Vital Statistics	\$15,338	\$199,546	\$228,048	(\$28,502)	\$228,048	(\$28,502)
4344	IDHFS - 50/50 Match Dental	\$0	\$78,570	\$723,649	(\$645,079)	\$723,649	(\$645,079)
4345	IDHFS - 50/50 Match WIP Dental	\$6,548	\$10,507	\$0	\$10,507	\$0	\$10,507
4355	Smoking Citation Fees	\$0	\$125	\$250	(\$125)	\$250	(\$125)
4356	Smoking Citation Fines - County	\$0	\$837	\$700	\$137	\$700	\$137
4364	Health Insurance Fees	\$14,634	\$160,884	\$113,673	\$47,211	\$113,673	\$47,211
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$42,313)	(\$116,599)	(\$43,896)	(\$72,703)	(\$43,896)	(\$72,703)
4375	Client Fee Revenue (Self-Pay)	\$13,441	\$190,689	\$182,632	\$8,057	\$182,632	\$8,057
4385	Medicaid Fee Revenue	\$97,398	\$1,415,160	\$1,607,300	(\$192,140)	\$1,607,300	(\$192,140)
4386	Medicaid Fee Write-Offs/Adjustments	(\$31,087)	(\$302,342)	(\$400,655)	\$98,313	(\$400,655)	\$98,313
4388	WPS Medicare	\$394	\$12,404	\$9,094	\$3,310	\$9,094	\$3,310
4389	WPS Medicare Write-Offs/Adjustments	(\$55)	(\$13,872)	(\$3,292)	(\$10,580)	(\$3,292)	(\$10,580)
4390	Other Fees for Services	\$12,810	\$64,121	\$46,142	\$17,979	\$46,142	\$17,979
4910	Interest Income	\$1,147	\$13,765	\$13,000	\$765	\$13,000	\$765

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4930	Contributions-Private Sources	\$0	\$26	\$2,500	(\$2,474)	\$2,500	(\$2,474)
4990	Miscellaneous Income	\$205	\$7,158	\$6,100	\$1,058	\$6,100	\$1,058
<b>Total Revenues</b>		<b>\$697,353</b>	<b>\$9,363,197</b>	<b>\$9,874,300</b>	<b>(\$511,104)</b>	<b>\$9,874,300</b>	<b>(\$511,104)</b>

**Expenses**

6100	Personnel Services	\$471,546	\$5,523,511	\$5,763,885	\$240,374	\$5,763,885	\$240,374
6210	Health Insurance	\$29,280	\$976,266	\$1,145,805	\$169,539	\$1,145,805	\$169,539
6220	Life Insurance	\$79	\$2,637	\$2,670	\$33	\$2,670	\$33
6230	FICA	\$35,223	\$395,846	\$437,262	\$41,417	\$437,262	\$41,417
6260	Workers' Compensation	\$0	(\$151)	\$0	\$151	\$0	\$151
6290	Other Fringe Benefits	\$0	\$1,635	\$0	(\$1,635)	\$0	(\$1,635)
6310	Advertising	\$20,075	\$29,748	\$30,505	\$757	\$30,505	\$757
6316	Computer Consultants & Support	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000
6320	Bank Charges	\$36	\$672	\$3,315	\$2,643	\$3,315	\$2,643
6325	Consultants	\$630	\$6,726	\$7,553	\$827	\$7,553	\$827
6327	Educational Materials	\$0	\$200	\$0	(\$200)	\$0	(\$200)
6330	Equipment Expense (Under \$500)	\$395	\$23,264	\$38,651	\$15,387	\$38,651	\$15,387
6335	IDPH Death Certificates	\$4,280	\$52,924	\$55,435	\$2,511	\$55,435	\$2,511
6345	Legal Fees	\$2,980	\$32,980	\$45,000	\$12,020	\$45,000	\$12,020
6347	Marketing	\$0	\$586	\$0	(\$586)	\$0	(\$586)
6350	Membership & Dues	\$1,389	\$24,715	\$9,750	(\$14,965)	\$9,750	(\$14,965)
6355	Non-CUPHD License Payments	\$20,680	\$22,465	\$20,200	(\$2,265)	\$20,200	(\$2,265)
6356	Employee Licence Reimbursement	\$731	\$1,097	\$2,132	\$1,035	\$2,132	\$1,035
6360	Payroll & Payment Fees	\$1,674	\$14,831	\$22,326	\$7,495	\$22,326	\$7,495
6365	Postage & Delivery	\$2,007	\$16,461	\$19,445	\$2,984	\$19,445	\$2,984
6370	INACTIVE - Professional Meetings	\$0	\$0	\$544	\$544	\$544	\$544
6373	Software License & Maintenance	\$11,712	\$128,507	\$140,431	\$11,924	\$140,431	\$11,924
6380	Subgrantee/Subcontractor	\$5,000	\$11,650	\$211,575	\$199,925	\$211,575	\$199,925
6385	Professional Meetings/Trainings	\$7,195	\$25,672	\$23,598	(\$2,074)	\$23,598	(\$2,074)
6390	Other Contractual Services	\$7,623	\$80,418	\$54,650	(\$25,768)	\$54,650	(\$25,768)
6415	Consumer Representative	\$0	\$300	\$28	(\$272)	\$28	(\$272)



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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6421	Outside Dental Services	\$0	\$36,591	\$44,800	\$8,209	\$44,800	\$8,209
6425	Housing Assistance	\$18,073	\$147,760	\$88,900	(\$58,860)	\$88,900	(\$58,860)
6440	Mental Health	\$0	\$4,720	\$0	(\$4,720)	\$0	(\$4,720)
6450	Contract Nutritional Services	\$6,020	\$24,020	\$30,000	\$5,980	\$30,000	\$5,980
6451	Direct Nutrition Services	\$0	\$11,080	\$9,150	(\$1,930)	\$9,150	(\$1,930)
6455	Primary Care	\$27,813	\$210,710	\$381,465	\$170,755	\$381,465	\$170,755
6465	Transportation Assistance	\$30	\$450	\$2,020	\$1,570	\$2,020	\$1,570
6470	Utility Assistance	\$8,919	\$56,664	\$32,400	(\$24,264)	\$32,400	(\$24,264)
6490	Other Patient Care & Client Assistance	\$1,125	\$4,582	\$5,930	\$1,348	\$5,930	\$1,348
6500	IT Supplies	\$127	\$1,195	\$632	(\$563)	\$632	(\$563)
6510	Books and Periodicals	\$188	\$2,110	\$1,050	(\$1,060)	\$1,050	(\$1,060)
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$12,650	\$21,150	\$8,500	\$21,150	\$8,500
6530	Consumable Supplies	\$18,168	\$51,783	\$25,579	(\$26,205)	\$25,579	(\$26,205)
6540	Dental Supplies	\$4,113	\$60,884	\$70,000	\$9,116	\$70,000	\$9,116
6550	Medical Supplies	\$12,341	\$83,133	\$55,567	(\$27,566)	\$55,567	(\$27,566)
6560	Office Supplies	\$3,828	\$29,014	\$34,986	\$5,972	\$34,986	\$5,972
6570	Outreach Supplies	\$0	\$9,078	\$2,050	(\$7,028)	\$2,050	(\$7,028)
6580	Program Materials	\$5,904	\$36,431	\$33,886	(\$2,545)	\$33,886	(\$2,545)
6590	Other Supplies	\$1,245	\$7,825	\$13,316	\$5,490	\$13,316	\$5,490
6610	Commercial Printing	\$847	\$5,148	\$5,979	\$831	\$5,979	\$831
6620	Photocopying	\$867	\$10,275	\$14,304	\$4,029	\$14,304	\$4,029
6710	Mileage	\$7,471	\$64,989	\$76,882	\$11,893	\$76,882	\$11,893
6720	Lodging	\$698	\$11,066	\$21,924	\$10,858	\$21,924	\$10,858
6730	Meals	\$349	\$6,092	\$8,899	\$2,807	\$8,899	\$2,807
6740	Commercial Transportation	\$91	\$2,898	\$3,570	\$672	\$3,570	\$672
6750	Vehicle Operations	\$165	\$2,877	\$4,945	\$2,068	\$4,945	\$2,068
6790	Other Travel	\$121	\$2,551	\$4,588	\$2,037	\$4,588	\$2,037
6810	Telephone Service	(\$320)	\$15,057	\$18,309	\$3,252	\$18,309	\$3,252
6820	Cellular Phone Service	\$171	\$1,897	\$1,947	\$50	\$1,947	\$50
6830	Internet Service	\$423	\$5,092	\$4,335	(\$757)	\$4,335	(\$757)
6890	Other Telecommunication Expense	\$0	\$1,540	\$2,326	\$786	\$2,326	\$786
7014	Repairs & Maintenance @ Rantoul	\$0	\$266	\$0	(\$266)	\$0	(\$266)
7015	Repairs & Maintenance @ Champaign	\$3,459	\$35,085	\$20,180	(\$14,905)	\$20,180	(\$14,905)

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7025	Utilities @ Champaign	\$4,481	\$100,851	\$92,350	(\$8,501)	\$92,350	(\$8,501)
7030	Rent	\$1,566	\$19,018	\$12,500	(\$6,518)	\$12,500	(\$6,518)
7034	Rent @ Rantoul	\$525	\$6,300	\$4,200	(\$2,100)	\$4,200	(\$2,100)
7095	Other Occupancy Expenses @ Champaign	\$638	\$6,370	\$2,435	(\$3,934)	\$2,435	(\$3,934)
7096	Debt Service Principal @ Champaign	\$19,754	\$233,545	\$233,558	\$13	\$233,558	\$13
7097	Debt Service Capital Lease Principal	\$1,027	\$12,090	\$120,890	\$108,801	\$120,890	\$108,801
7098	Debt Service Interest @ Champaign	\$2,730	\$36,264	\$36,251	(\$13)	\$36,251	(\$13)
7099	Debt Service Capital Lease Interest	\$114	\$1,602	\$1,602	\$0	\$1,602	\$0
7110	Capital Outlay	\$11,153	\$53,606	\$56,511	\$2,905	\$56,511	\$2,905
9010	Unable To Pay/Bad Debt	(\$338)	\$42,471	\$27,951	(\$14,519)	\$27,951	(\$14,519)
9012	Sliding Scale Discounts Applied	\$10,093	\$100,875	\$88,228	(\$12,647)	\$88,228	(\$12,647)
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	\$166,824	\$0	\$166,824	\$0
9934	Transfer to Insurance Fund	\$0	\$89,088	\$89,088	\$0	\$89,088	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$100,000	\$100,000	\$0	\$100,000	\$0
<b>Total Expenses</b>		<b>\$796,515</b>	<b>\$9,297,376</b>	<b>\$10,110,219</b>	<b>\$812,843</b>	<b>\$10,110,219</b>	<b>\$812,843</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,130,117</b>	<b>\$3,965,134</b>	<b>\$3,965,134</b>	<b>\$0</b>	<b>\$3,965,134</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$99,162)</b>	<b>\$65,820</b>	<b>(\$235,919)</b>	<b>\$301,740</b>	<b>(\$235,919)</b>	<b>\$301,740</b>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
ENDING FUND BALANCE	\$4,030,954	\$4,030,954	\$3,729,215	\$301,740	\$3,729,215	\$301,740

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		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	\$265,770	\$254,161	\$11,609	\$254,161	\$11,609
4190	Other Property Taxes	\$0	\$356	\$400	(\$44)	\$400	(\$44)
4210	IL Dept of Public Health	\$9,760	\$56,663	\$63,163	(\$6,500)	\$63,163	(\$6,500)
4220	IL Dept of Human Services	\$4,424	\$86,463	\$98,716	(\$12,253)	\$98,716	(\$12,253)
4223	IL Dept of Children and Family Services	\$1,860	\$7,136	\$7,432	(\$296)	\$7,432	(\$296)
4240	County Contract	\$3,848	\$43,766	\$32,396	\$11,370	\$32,396	\$11,370
4260	ILCC Grants	\$1	\$244	\$223	\$21	\$223	\$21
4290	Other Grants & Contracts	\$0	\$120	\$2,685	(\$2,565)	\$2,685	(\$2,565)
<b>Total Revenues</b>		<b>\$44,196</b>	<b>\$460,517</b>	<b>\$459,176</b>	<b>\$1,341</b>	<b>\$459,176</b>	<b>\$1,341</b>
<b>Expenses</b>							
6240	IMRF	\$39,891	\$459,033	\$489,593	\$30,560	\$489,593	\$30,560
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)	(\$166,824)	\$0	(\$166,824)	\$0
<b>Total Expenses</b>		<b>\$39,891</b>	<b>\$292,209</b>	<b>\$322,769</b>	<b>\$30,560</b>	<b>\$322,769</b>	<b>\$30,560</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$306,693</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>\$4,305</b>	<b>\$168,308</b>	<b>\$136,407</b>	<b>\$31,901</b>	<b>\$136,407</b>	<b>\$31,901</b>
<b>ENDING FUND BALANCE</b>		<b>\$310,998</b>	<b>\$310,998</b>	<b>\$279,097</b>	<b>\$31,901</b>	<b>\$279,097</b>	<b>\$31,901</b>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		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	\$43,120	\$49,256	(\$6,136)	\$49,256	(\$6,136)
4190	Other Property Taxes	\$0	\$69	\$0	\$69	\$0	\$69
<b>Total Revenues</b>		<b>\$1,940</b>	<b>\$43,189</b>	<b>\$49,256</b>	<b>(\$6,067)</b>	<b>\$49,256</b>	<b>(\$6,067)</b>
<b>Expenses</b>							
6315	Audit Fees	\$0	\$16,000	\$20,000	\$4,000	\$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>\$20,000</b>	<b>\$4,000</b>	<b>\$20,000</b>	<b>\$4,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$43,101</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>\$27,189</b>	<b>\$29,256</b>	<b>(\$2,067)</b>	<b>\$29,256</b>	<b>(\$2,067)</b>
<b>ENDING FUND BALANCE</b>		<b>\$45,041</b>	<b>\$45,041</b>	<b>\$47,108</b>	<b>(\$2,067)</b>	<b>\$47,108</b>	<b>(\$2,067)</b>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		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	\$74,309	\$72,899	\$1,410	\$72,899	\$1,410
4190	Other Property Taxes	\$0	\$102	\$100	\$2	\$100	\$2
4210	IL Dept of Public Health	\$1,467	\$10,874	\$14,864	(\$3,990)	\$14,864	(\$3,990)
4220	IL Dept of Human Services	\$259	\$10,116	\$21,354	(\$11,238)	\$21,354	(\$11,238)
4223	IL Dept of Children and Family Services	\$91	\$700	\$1,222	(\$522)	\$1,222	(\$522)
4240	County Contract	\$2,416	\$24,430	\$15,829	\$8,601	\$15,829	\$8,601
4260	ILCC Grants	(\$19)	\$251	\$322	(\$71)	\$322	(\$71)
4290	Other Grants & Contracts	\$0	\$42	\$1,768	(\$1,726)	\$1,768	(\$1,726)
4990	Miscellaneous Income	\$0	\$1	\$0	\$1	\$0	\$1
<b>Total Revenues</b>		<b>\$10,551</b>	<b>\$120,824</b>	<b>\$128,358</b>	<b>(\$7,533)</b>	<b>\$128,358</b>	<b>(\$7,533)</b>
<b>Expenses</b>							
6250	Unemployment Tax	\$923	\$26,611	\$65,728	\$39,117	\$65,728	\$39,117
6260	Workers' Compensation	\$5,244	\$54,548	\$69,495	\$14,947	\$69,495	\$14,947
6290	Other Fringe Benefits	\$0	\$16	\$0	(\$16)	\$0	(\$16)
6910	Property & Liability Insurance	\$2,111	\$25,689	\$26,214	\$525	\$26,214	\$525
6920	Professional Liability (Malpractice) Insuranc	\$4,245	\$44,718	\$53,412	\$8,694	\$53,412	\$8,694
6930	Auto Insurance	\$347	\$4,217	\$1,622	(\$2,595)	\$1,622	(\$2,595)
6990	Other Insurance	\$545	\$6,628	\$0	(\$6,628)	\$0	(\$6,628)
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)	(\$89,088)	\$0	(\$89,088)	\$0
<b>Total Expenses</b>		<b>\$13,416</b>	<b>\$73,340</b>	<b>\$127,383</b>	<b>\$54,044</b>	<b>\$127,383</b>	<b>\$54,044</b>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>BEGINNING FUND BALANCE</b>	\$17,198	(\$33,152)	(\$33,152)	\$0	(\$33,152)	\$0
<b>NET SURPLUS/(DEFICIT)</b>	(\$2,865)	\$47,485	\$974	\$46,510	\$974	\$46,510
<b>ENDING FUND BALANCE</b>	\$14,333	\$14,333	(\$32,178)	\$46,510	(\$32,178)	\$46,510

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

All Funds Budget to Actual for the 12 Months Ended 6/30/17

		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	\$147,427	\$281,552	(\$134,125)	\$281,552	(\$134,125)
<b>Total Revenues</b>		<b>\$14,700</b>	<b>\$147,427</b>	<b>\$281,552</b>	<b>(\$134,125)</b>	<b>\$281,552</b>	<b>(\$134,125)</b>
<b>Expenses</b>							
6330	Equipment Expense (Under \$500)	\$0	\$937	\$0	(\$937)	\$0	(\$937)
7110	Capital Outlay	\$66,118	\$202,021	\$250,000	\$47,979	\$250,000	\$47,979
9921	Transfer from General Fund	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$0
<b>Total Expenses</b>		<b>\$66,118</b>	<b>\$102,959</b>	<b>\$150,000</b>	<b>\$47,041</b>	<b>\$150,000</b>	<b>\$47,041</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$184,780</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>(\$51,418)</b>	<b>\$44,468</b>	<b>\$131,552</b>	<b>(\$87,084)</b>	<b>\$131,552</b>	<b>(\$87,084)</b>
<b>ENDING FUND BALANCE</b>		<b>\$133,362</b>	<b>\$133,362</b>	<b>\$220,446</b>	<b>(\$87,084)</b>	<b>\$220,446</b>	<b>(\$87,084)</b>