



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

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

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

Presented to Board of Health:      November 15, 2017



**Champaign-Urbana Public Health District**  
**Director of Finance's Report**  
**As of September 30, 2017, Unaudited Financials**  
**November 15, 2017 Board Meeting**

- All cash accounts have been reconciled between the bank and the general ledger through September 30, 2017. Total cash as of 09/30/17 was \$4,276,657.46.
- Overview of Financials
  - Fund balance as of September 30, 2017 including this surplus is \$4,715,085 (See page 1, item a); which is 40% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
  - September, 2017 ended with a year-to-date surplus of \$80,120 (See page 2, item b), which is less than the budgeted surplus of \$281,662. (See page 2, item c) for this same time period. Excluding transfers
  - **Revenue ended 3.40% above YTD budget.**
    - Property Taxes is below budget by \$20,037 (2.32%) (See page 2, item d)
    - Grants and Contracts is above budget by \$133,267.69 (10.98%) (See page 2, item e)
      - This includes \$108,825 for Accounts Receivable Work-in-Progress (WIP), and \$125,312 for Family Case Management 50/50 match.

WIP are amounts that we anticipate being billed and paid to us, but we are unable to bill at this time due to various reasons, including, no contract on file, state systems are down, back-up of processing by granting agency preventing current billing, etc.
    - Fee for Services is below budget by \$22,954 (4.38%). (See page 2, item f).
      - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$12,816 above budget.
      - This includes \$19,643 for 50/50 Dental Match Work-in-Progress (WIP) for Dental.
      - Vital Statistics revenue is \$8,629 above budget.
    - Other Revenue is below budget by \$49 (0.10%). (See page 2, item g)

- **Expenditures ended 12.32% above YTD budget.**
  - Personnel Services are below budget by \$101,123. (6.58%) (See page 2, item h)
  - Fringe Benefits are below budget by \$213,755. (28.33%) (See page 2, item i)
    - Budgeted amount includes a pro-rated portion of the anticipated lump sum payment of \$750K to IMRF.
  - Contractual Services is above budget by \$59,818 (37.83% above) (See page 2, items j)
    - This variance is due to advertising expense over budget \$73K due to the Tobacco Grant expenditures, which were pro-rated over the fiscal year. Revenue for this has been included.
  - Capital Outlay is below budget \$58,735 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)

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

As of September 30, 2017

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
<b>Assets</b>						
Cash Equivalents	\$4,529,826.75	\$3,919,912.30	\$423,122.46	\$59,573.53	(\$21,420.00)	\$148,638.46
Net Accounts Receivables	\$1,981,136.47	\$1,923,606.82	\$48,440.91	\$0.00	\$9,088.74	\$0.00
Prepaid Expenditures	\$135,819.22	\$81,898.96	\$0.00	\$0.00	\$53,920.26	\$0.00
Inventory	\$23,374.63	\$23,374.63	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Assets</b>	<b><u>\$6,670,157.07</u></b>	<b><u>\$5,948,792.71</u></b>	<b><u>\$471,563.37</u></b>	<b><u>\$59,573.53</u></b>	<b><u>\$41,589.00</u></b>	<b><u>\$148,638.46</u></b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	\$66,907.39	\$66,907.39	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue_Property Tax	\$1,440,288.30	\$1,252,916.59	\$139,744.00	\$11,173.23	\$36,454.48	\$0.00
Deferred Revenue_EH Permits	\$150,292.91	\$150,292.91	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$4,065.00	\$4,065.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$7.92	\$7.92	\$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	\$41,130.21	\$41,130.21	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$214,695.22	\$214,695.22	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$35,626.73	\$15,399.65	\$17,864.04	\$0.00	\$2,363.04	\$0.00
<b>Total Liabilities</b>	<b><u>\$1,955,072.04</u></b>	<b><u>\$1,747,473.25</u></b>	<b><u>\$157,608.04</u></b>	<b><u>\$11,173.23</u></b>	<b><u>\$38,817.52</u></b>	<b><u>\$0.00</u></b>
<b>Fund Balance</b>						
<b>Total Fund Balance</b>	<b><u>\$4,715,085.03</u></b>	<b><u>\$4,201,319.46</u></b>	<b><u>\$313,955.33</u></b>	<b><u>\$48,400.30</u></b>	<b><u>\$2,771.48</u></b>	<b><u>\$148,638.46</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$6,670,157.07</u></b>	<b><u>\$5,948,792.71</u></b>	<b><u>\$471,563.37</u></b>	<b><u>\$59,573.53</u></b>	<b><u>\$41,589.00</u></b>	<b><u>\$148,638.46</u></b>
<b>BEGINNING BALANCE</b>	<b>\$4,634,965.17</b>	<b>\$4,132,406.05</b>	<b>\$310,073.84</b>	<b>\$45,040.97</b>	<b>\$14,082.07</b>	<b>\$133,362.24</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$80,119.86</b>	<b>\$68,913.41</b>	<b>\$3,881.49</b>	<b>\$3,359.33</b>	<b>(\$11,310.59)</b>	<b>\$15,276.22</b>
<b>ENDING FUND BALANCE</b>	<b><u>\$4,715,085.03</u></b> a	<b><u>\$4,201,319.46</u></b>	<b><u>\$313,955.33</u></b>	<b><u>\$48,400.30</u></b>	<b><u>\$2,771.48</u></b>	<b><u>\$148,638.46</u></b>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<b>ACTUAL</b>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>
<b>Revenues</b>					
41xx	Property Taxes	\$275,094.29	\$842,391.36	\$862,428.21	(\$20,036.85) d
42xx	Grants & Contracts	\$428,749.85	\$1,346,964.36	\$1,213,696.67	\$133,267.69 e
43xx	Fees for Services	\$159,876.75	\$501,685.39	\$524,639.49	(\$22,954.10) f
49xx	Other Revenue	\$16,370.31	\$49,370.75	\$49,419.73	(\$48.98) g
	<b>Total Revenues</b>	<u><b>\$880,091.20</b></u>	<u><b>\$2,740,411.86</b></u>	<u><b>\$2,650,184.10</b></u>	<u><b>\$90,227.76</b></u>
<b>Expenses</b>					
61xx	Personnel Services	\$451,050.48	\$1,435,913.30	\$1,537,035.97	\$101,122.67 h
62xx	Fringe Benefits	\$164,531.09	\$540,698.61	\$754,453.16	\$213,754.55 i
63xx	Contractual	\$59,407.32	\$217,942.21	\$158,123.74	(\$59,818.47) j
64xx	Patient Care and Client Assistance	\$30,996.97	\$103,110.26	\$106,856.15	\$3,745.89 k
65xx	Supplies	\$30,863.02	\$98,168.95	\$92,097.93	(\$6,071.02) l
66xx	Printing	\$907.50	\$2,902.33	\$4,356.25	\$1,453.92 m
67xx	Travel and Transportation	\$9,488.77	\$31,109.29	\$30,407.15	(\$702.14) n
68xx	Telecommunications	\$2,315.39	\$7,304.02	\$7,883.08	\$579.06 o
69xx	Insurance	\$7,480.87	\$22,533.17	\$24,208.75	\$1,675.58 p
70xx	Occupancy	\$13,114.64	\$45,449.42	\$54,100.06	\$8,650.64 q
70xx	Debt Service - Principal	\$21,170.64	\$63,353.84	\$62,835.73	(\$518.11) r
70xx	Debt Service - Interest	\$2,663.44	\$8,113.57	\$8,039.50	(\$74.07) s
71xx	Capital Outlay	\$14,142.00	\$45,665.00	\$104,400.34	\$58,735.34 t
90xx	Other Expenditures	\$16,451.89	\$38,028.03	\$43,993.27	\$5,965.24 u
99xx	Transfers	\$0.00	\$0.00	(\$620,269.00)	(\$620,269.00) v
	<b>Total Expenses</b>	<u><b>\$824,584.02</b></u>	<u><b>\$2,660,292.00</b></u>	<u><b>\$2,368,522.08</b></u>	<u><b>(\$291,769.92)</b></u>
	<b>BEGINNING FUND BALANCE</b>	<b>\$4,659,577.85</b>	<b>\$4,634,965.17</b>	<b>\$4,634,965.17</b>	<b>\$0.00</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>\$55,507.18</b>	<b>\$80,119.86</b>	<b>\$281,662.02</b>	<b>(\$201,542.16)</b>
	<b>ENDING FUND BALANCE</b>	<u><b>\$4,715,085.03</b></u>	<u><b>\$4,715,085.03</b></u>	<u><b>\$4,916,627.19</b></u>	<u><b>(\$201,542.16)</b></u>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		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	\$571,597	\$583,390	(\$11,792)	\$2,332,832	(\$1,761,235)
4120	RE Tax Collected by County	\$51,983	\$155,950	\$157,050	(\$1,100)	\$628,200	(\$472,250)
4130	Personal Property Tax Replacement	\$0	\$17,108	\$18,837	(\$1,728)	\$102,069	(\$84,961)
4190	Other Property Taxes	\$0	\$0	\$3,500	(\$3,500)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$167,584	\$396,585	\$329,624	\$66,962	\$1,408,050	(\$1,011,465)
4215	IDPH Local Health Protection	\$0	\$0	\$48,416	(\$48,416)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$134,317	\$413,879	\$425,410	(\$11,531)	\$1,659,201	(\$1,245,322)
4223	IL Dept of Children and Family Services	\$27,338	\$27,338	\$34,651	(\$7,313)	\$138,602	(\$111,264)
4240	County Contract	\$58,728	\$159,149	\$156,310	\$2,839	\$687,095	(\$527,946)
4260	ILCC Grants	\$0	\$0	\$417	(\$417)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$7,521	\$58,635	\$51,453	\$7,181	\$95,066	(\$36,432)
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$0	\$104,428	(\$104,428)	\$417,713	(\$417,713)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$41,771	\$125,312	\$0	\$125,312	\$0	\$125,312
4299	A/R WIP	(\$29,567)	\$108,825	\$0	\$108,825	\$0	\$108,825
4310	CU & CC License Income	\$690	\$1,525	\$1,385	\$140	\$18,608	(\$17,083)
4315	Environmental Health Permits	\$23,270	\$66,460	\$64,946	\$1,514	\$259,784	(\$193,324)
4340	Vital Statistics	\$14,332	\$53,751	\$45,122	\$8,629	\$168,042	(\$114,291)
4344	IDHFS - 50/50 Match Dental	\$0	\$0	\$35,811	(\$35,811)	\$143,243	(\$143,243)
4345	IDHFS - 50/50 Match WIP Dental	\$6,548	\$19,643	\$0	\$19,643	\$0	\$19,643
4355	Smoking Citation Fees	\$0	\$0	\$0	\$0	\$125	(\$125)
4356	Smoking Citation Fines - County	\$0	\$0	\$400	(\$400)	\$489	(\$489)
4364	Health Insurance Fees	\$20,186	\$52,318	\$43,784	\$8,534	\$184,394	(\$132,076)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$11,435)	(\$28,036)	(\$26,880)	(\$1,156)	(\$108,443)	\$80,407
4375	Client Fee Revenue (Self-Pay)	\$21,563	\$44,158	\$43,739	\$419	\$204,510	(\$160,351)
4385	Medicaid Fee Revenue	\$112,684	\$359,250	\$373,705	(\$14,455)	\$1,502,729	(\$1,143,479)
4386	Medicaid Fee Write-Offs/Adjustments	(\$32,877)	(\$76,194)	(\$68,406)	(\$7,788)	(\$295,232)	\$219,039
4388	WPS Medicare	\$660	\$2,861	\$1,337	\$1,525	\$14,268	(\$11,406)
4389	WPS Medicare Write-Offs/Adjustments	(\$602)	(\$3,462)	(\$3,567)	\$105	(\$14,267)	\$10,805
4390	Other Fees for Services	\$4,858	\$9,411	\$13,264	(\$3,853)	\$53,724	(\$44,313)
4910	Interest Income	\$1,204	\$3,653	\$3,657	(\$4)	\$13,979	(\$10,327)

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4930	Contributions-Private Sources	\$1	\$1	\$25	(\$24)	\$32	(\$31)
4990	Miscellaneous Income	\$465	\$1,616	\$1,638	(\$22)	\$6,096	(\$4,481)
<b>Total Revenues</b>		<b>\$811,754</b>	<b>\$2,541,334</b>	<b>\$2,443,445</b>	<b>\$97,889</b>	<b>\$9,834,574</b>	<b>(\$7,293,240)</b>
<b>Expenses</b>							
6100	Personnel Services	\$451,050	\$1,435,913	\$1,537,036	\$101,123	\$6,092,811	\$4,656,898
6210	Health Insurance	\$89,425	\$303,284	\$285,973	(\$17,311)	\$1,145,129	\$841,844
6220	Life Insurance	\$244	\$815	\$368	(\$447)	\$1,474	\$659
6230	FICA	\$32,362	\$102,547	\$131,095	\$28,548	\$509,134	\$406,587
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	\$0	\$9	\$9	\$1,997	\$1,997
6310	Advertising	\$23,545	\$99,704	\$3,125	(\$96,579)	\$15,917	(\$83,787)
6320	Bank Charges	\$89	\$263	\$149	(\$114)	\$639	\$376
6325	Consultants	\$390	\$1,536	\$1,530	(\$6)	\$6,627	\$5,091
6327	Educational Materials	\$0	\$0	\$200	\$200	\$244	\$244
6330	Equipment Expense (Under \$500)	\$464	\$6,643	\$3,507	(\$3,136)	\$11,476	\$4,833
6335	IDPH Death Certificates	\$3,716	\$10,776	\$12,388	\$1,612	\$52,778	\$42,002
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,965	\$7,925	\$10,000	\$2,075	\$42,875	\$34,950
6347	Marketing	\$0	\$3,699	\$189	(\$3,510)	\$750	(\$2,949)
6350	Membership & Dues	\$2,546	\$7,421	\$8,922	\$1,501	\$32,137	\$24,716
6355	Non-CUPHD License Payments	\$865	\$865	\$5,640	\$4,775	\$22,555	\$21,690
6356	Employee Licence Reimbursement	\$5	\$5	\$1,972	\$1,967	\$8,063	\$8,058
6360	Payroll & Payment Fees	\$1,080	\$2,852	\$2,902	\$49	\$14,538	\$11,686
6365	Postage & Delivery	\$968	\$2,575	\$4,338	\$1,764	\$17,036	\$14,461
6370	INACTIVE - Professional Meetings	\$0	\$0	\$15	\$15	\$62	\$62
6373	Software License & Maintenance	\$12,653	\$39,709	\$35,402	(\$4,307)	\$141,906	\$102,197
6380	Subgrantee/Subcontractor	\$8,200	\$8,488	\$15,185	\$6,697	\$68,869	\$60,380
6385	Professional Meetings/Trainings	\$410	\$7,464	\$7,697	\$233	\$29,180	\$21,716
6390	Other Contractual Services	\$2,511	\$15,558	\$41,513	\$25,955	\$94,824	\$79,266
6415	Consumer Representative	\$0	\$0	\$126	\$126	\$500	\$500



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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6421	Outside Dental Services	\$0	\$0	\$11,250	\$11,250	\$45,000	\$45,000
6425	Housing Assistance	\$16,019	\$52,209	\$46,251	(\$5,958)	\$185,000	\$132,791
6440	Mental Health	(\$80)	\$1,760	\$1,251	(\$509)	\$5,000	\$3,240
6450	Contract Nutritional Services	\$0	\$3,783	\$6,000	\$2,217	\$24,000	\$20,217
6451	Direct Nutrition Services	\$1,200	\$3,520	\$3,750	\$230	\$15,000	\$11,480
6455	Primary Care	\$8,343	\$21,175	\$20,621	(\$554)	\$82,548	\$61,373
6465	Transportation Assistance	\$0	\$368	\$150	(\$218)	\$600	\$232
6470	Utility Assistance	\$5,498	\$19,944	\$16,749	(\$3,195)	\$67,000	\$47,056
6490	Other Patient Care & Client Assistance	\$17	\$351	\$708	\$357	\$4,724	\$4,373
6500	IT Supplies	\$132	\$261	\$60	(\$201)	\$1,306	\$1,045
6510	Books and Periodicals	\$0	\$504	\$729	\$225	\$2,854	\$2,350
6525	Bldg/Janitorial Supplies @ Champaign	\$7,679	\$10,675	\$3,813	(\$6,863)	\$13,778	\$3,103
6530	Consumable Supplies	\$1,141	\$20,091	\$8,959	(\$11,132)	\$37,538	\$17,447
6540	Dental Supplies	\$4,503	\$14,951	\$19,126	\$4,176	\$60,402	\$45,451
6550	Medical Supplies	\$15,172	\$37,832	\$37,602	(\$229)	\$150,179	\$112,348
6560	Office Supplies	\$1,527	\$3,787	\$7,986	\$4,199	\$32,957	\$29,170
6570	Outreach Supplies	\$0	\$221	\$990	\$769	\$3,475	\$3,255
6580	Program Materials	\$559	\$9,084	\$10,101	\$1,018	\$26,592	\$17,509
6590	Other Supplies	\$150	\$765	\$2,731	\$1,966	\$12,951	\$12,186
6610	Commercial Printing	\$0	\$127	\$604	\$477	\$2,266	\$2,138
6620	Photocopying	\$908	\$2,775	\$3,752	\$977	\$14,808	\$12,033
6710	Mileage	\$5,932	\$19,542	\$19,486	(\$56)	\$77,237	\$57,695
6720	Lodging	\$619	\$4,907	\$5,492	\$585	\$17,142	\$12,235
6730	Meals	\$643	\$2,005	\$2,414	\$409	\$7,322	\$5,317
6740	Commercial Transportation	\$661	\$1,929	\$711	(\$1,218)	\$3,175	\$1,246
6750	Vehicle Operations	\$1,148	\$1,330	\$1,366	\$35	\$3,373	\$2,042
6790	Other Travel	\$486	\$1,395	\$938	(\$457)	\$2,320	\$925
6810	Telephone Service	\$1,708	\$4,452	\$4,639	\$187	\$17,513	\$13,060
6820	Cellular Phone Service	\$171	\$514	\$540	\$26	\$2,158	\$1,644
6830	Internet Service	\$436	\$1,738	\$2,280	\$542	\$9,126	\$7,388
6890	Other Telecommunication Expense	\$0	\$600	\$425	(\$176)	\$1,389	\$789
7015	Repairs & Maintenance @ Champaign	\$187	\$6,859	\$10,000	\$3,141	\$44,590	\$37,732
7025	Utilities @ Champaign	\$8,599	\$25,451	\$29,100	\$3,649	\$111,900	\$86,449

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<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>
7030	Rent	\$4,066	\$12,198	\$12,426	\$228	\$49,700	\$37,502
7095	Other Occupancy Expenses @ Champaign	\$262	\$942	\$2,574	\$1,632	\$8,358	\$7,417
7096	Debt Service Principal @ Champaign	\$19,947	\$59,729	\$59,733	\$4	\$242,619	\$182,890
7097	Debt Service Capital Lease Principal	\$1,224	\$3,625	\$3,103	(\$523)	\$12,609	\$8,984
7098	Debt Service Interest @ Champaign	\$2,537	\$7,724	\$7,719	(\$4)	\$27,190	\$19,467
7099	Debt Service Capital Lease Interest	\$126	\$390	\$320	(\$70)	\$1,083	\$693
7110	Capital Outlay	\$737	\$16,840	\$24,602	\$7,762	\$39,988	\$23,148
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$2,873	\$14,726	\$14,096	(\$630)	\$53,618	\$38,893
9012	Sliding Scale Discounts Applied	\$13,579	\$23,177	\$29,898	\$6,720	\$117,418	\$94,241
9932	Transfer to IMRF Fund	\$0	\$0	\$0	\$0	\$620,269	\$620,269
9934	Transfer to Insurance Fund	\$0	\$0	\$90,000	\$90,000	\$90,000	\$90,000
9935	Transfer to Building Capital Improvement F	\$0	\$0	\$200,000	\$200,000	\$200,000	\$200,000
<b>Total Expenses</b>		<b>\$761,198</b>	<b>\$2,472,421</b>	<b>\$2,834,326</b>	<b>\$361,906</b>	<b>\$10,859,897</b>	<b>\$8,387,477</b>
 <b>BEGINNING FUND BALANCE</b>		 <b>\$4,150,764</b>	 <b>\$4,132,406</b>	 <b>\$4,132,406</b>	 <b>\$0</b>	 <b>\$4,132,406</b>	 <b>\$0</b>
 <b>NET SURPLUS/(DEFICIT)</b>		 <b>\$50,556</b>	 <b>\$68,913</b>	 <b>(\$390,881)</b>	 <b>\$459,795</b>	 <b>(\$1,025,323)</b>	 <b>\$1,094,237</b>
 <b>ENDING FUND BALANCE</b>		 <b>\$4,201,319</b>	 <b>\$4,201,319</b>	 <b>\$3,741,525</b>	 <b>\$459,795</b>	 <b>\$3,107,083</b>	 <b>\$1,094,237</b>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<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>
<b>2 - Illinois Municipal Retirement Fund (IMRF)</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$24,303	\$72,908	\$74,369	(\$1,461)	\$297,475	(\$224,567)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$3,103	\$8,949	\$9,977	(\$1,028)	\$47,671	(\$38,721)
4220	IL Dept of Human Services	\$9,054	\$27,774	\$30,439	(\$2,665)	\$119,015	(\$91,241)
4223	IL Dept of Children and Family Services	\$1,911	\$1,911	\$2,044	(\$134)	\$8,177	(\$6,266)
4240	County Contract	\$3,386	\$9,602	\$10,007	(\$405)	\$43,489	(\$33,887)
4260	ILCC Grants	\$0	\$0	\$13	(\$13)	\$197	(\$197)
4290	Other Grants & Contracts	\$35	\$35	\$31	\$4	\$90	(\$54)
<b>Total Revenues</b>		<b>\$41,792</b>	<b>\$121,179</b>	<b>\$126,880</b>	<b>(\$5,701)</b>	<b>\$516,547</b>	<b>(\$395,368)</b>
<b>Expenses</b>							
6240	IMRF	\$37,520	\$117,298	\$318,986	\$201,688	\$1,258,480	\$1,141,182
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
<b>Total Expenses</b>		<b>\$37,520</b>	<b>\$117,298</b>	<b>(\$301,283)</b>	<b>(\$418,581)</b>	<b>\$638,211</b>	<b>\$520,913</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$309,684</b>	<b>\$310,074</b>	<b>\$310,074</b>	<b>\$0</b>	<b>\$310,074</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$4,271</b>	<b>\$3,881</b>	<b>\$428,164</b>	<b>(\$424,282)</b>	<b>(\$121,664)</b>	<b>\$125,545</b>
<b>ENDING FUND BALANCE</b>		<b>\$313,955</b>	<b>\$313,955</b>	<b>\$738,238</b>	<b>(\$424,282)</b>	<b>\$188,410</b>	<b>\$125,545</b>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<b>ACTUAL</b>		<b>BUDGET</b>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
<b>3 - Audit Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$1,940	\$5,819	\$5,883	(\$63)	\$23,531	(\$17,712)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$73	(\$73)
<b>Total Revenues</b>		<u>\$1,940</u>	<u>\$5,819</u>	<u>\$5,883</u>	<u>(\$63)</u>	<u>\$23,604</u>	<u>(\$17,784)</u>
<b>Expenses</b>							
6315	Audit Fees	\$0	\$2,460	\$3,200	\$740	\$20,000	\$17,540
<b>Total Expenses</b>		<u>\$0</u>	<u>\$2,460</u>	<u>\$3,200</u>	<u>\$740</u>	<u>\$20,000</u>	<u>\$17,540</u>
<b>BEGINNING FUND BALANCE</b>		<b>\$46,461</b>	<b>\$45,041</b>	<b>\$45,041</b>	<b>\$0</b>	<b>\$45,041</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,940</b>	<b>\$3,359</b>	<b>\$2,683</b>	<b>\$677</b>	<b>\$3,604</b>	<b>(\$244)</b>
<b>ENDING FUND BALANCE</b>		<u><b>\$48,400</b></u>	<u><b>\$48,400</b></u>	<u><b>\$47,724</b></u>	<u><b>\$677</b></u>	<u><b>\$48,645</b></u>	<u><b>(\$244)</b></u>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<b>ACTUAL</b>		<b>BUDGET</b>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
<b>4 - Insurance Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$6,336	\$19,009	\$19,400	(\$392)	\$77,602	(\$58,593)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$607	\$978	\$1,353	(\$375)	\$10,069	(\$9,091)
4220	IL Dept of Human Services	\$678	\$2,189	\$3,010	(\$821)	\$17,778	(\$15,589)
4223	IL Dept of Children and Family Services	\$94	\$94	\$273	(\$179)	\$1,093	(\$999)
4240	County Contract	\$2,182	\$5,700	\$5,823	(\$122)	\$24,088	(\$18,387)
4260	ILCC Grants	\$0	\$0	\$1	(\$1)	\$213	(\$213)
4290	Other Grants & Contracts	\$8	\$8	\$15	(\$8)	\$49	(\$41)
<b>Total Revenues</b>		<b><u>\$9,905</u></b>	<b><u>\$27,978</u></b>	<b><u>\$29,876</u></b>	<b><u>(\$1,898)</u></b>	<b><u>\$131,016</u></b>	<b><u>(\$103,038)</u></b>
<b>Expenses</b>							
6250	Unemployment Tax	\$467	\$1,823	\$2,260	\$437	\$45,620	\$43,797
6260	Workers' Compensation	\$4,513	\$14,932	\$15,761	\$829	\$60,590	\$45,658
6910	Property & Liability Insurance	\$2,111	\$6,475	\$7,000	\$525	\$28,000	\$21,525
6920	Professional Liability (Malpractice) Insuranc	\$4,453	\$13,262	\$14,375	\$1,113	\$57,500	\$44,238
6930	Auto Insurance	\$353	\$1,108	\$1,084	(\$24)	\$4,311	\$3,203
6990	Other Insurance	\$563	\$1,689	\$1,750	\$61	\$7,000	\$5,311
9921	Transfer from General Fund	\$0	\$0	(\$90,000)	(\$90,000)	(\$90,000)	(\$90,000)
<b>Total Expenses</b>		<b><u>\$12,461</u></b>	<b><u>\$39,289</u></b>	<b><u>(\$47,770)</u></b>	<b><u>(\$87,058)</u></b>	<b><u>\$113,021</u></b>	<b><u>\$73,732</u></b>
<b>BEGINNING FUND BALANCE</b>		<b>\$5,327</b>	<b>\$14,082</b>	<b>\$14,082</b>	<b>\$0</b>	<b>\$14,082</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$2,555)</b>	<b>(\$11,311)</b>	<b>\$77,646</b>	<b>(\$88,956)</b>	<b>\$17,995</b>	<b>(\$29,306)</b>
<b>ENDING FUND BALANCE</b>		<b><u>\$2,771</u></b>	<b><u>\$2,771</u></b>	<b><u>\$91,728</u></b>	<b><u>(\$88,956)</u></b>	<b><u>\$32,077</u></b>	<b><u>(\$29,306)</u></b>

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

All Funds Budget to Actual for the 3 Month Ended 9/30/17

		<b>ACTUAL</b>		<b>BUDGET</b>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
<b>5 - Building/Capital Improvement Fund</b>							
<b>Revenues</b>							
4950	Rent Income	\$14,700	\$44,101	\$44,100	\$1	\$176,400	(\$132,299)
<b>Total Revenues</b>		<b>\$14,700</b>	<b>\$44,101</b>	<b>\$44,100</b>	<b>\$1</b>	<b>\$176,400</b>	<b>(\$132,299)</b>
<b>Expenses</b>							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$250	\$250	\$1,000	\$1,000
7110	Capital Outlay	\$13,405	\$28,825	\$79,799	\$50,974	\$319,195	\$290,370
9921	Transfer from General Fund	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
<b>Total Expenses</b>		<b>\$13,405</b>	<b>\$28,825</b>	<b>(\$119,951)</b>	<b>(\$148,776)</b>	<b>\$120,195</b>	<b>\$91,370</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$147,343</b>	<b>\$133,362</b>	<b>\$133,362</b>	<b>\$0</b>	<b>\$133,362</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,295</b>	<b>\$15,276</b>	<b>\$164,051</b>	<b>(\$148,775)</b>	<b>\$56,205</b>	<b>(\$40,929)</b>
<b>ENDING FUND BALANCE</b>		<b>\$148,638</b>	<b>\$148,638</b>	<b>\$297,414</b>	<b>(\$148,775)</b>	<b>\$189,567</b>	<b>(\$40,929)</b>