



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
October 31, 2017, Unaudited**

Presented to Board of Health: December 11, 2017

Champaign-Urbana Public Health District
Director of Finance's Report
As of October 31, 2017, Unaudited Financials
December 11, 2017 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through October 31, 2017. Total cash as of 10/31/17 was \$4,563,897.91.
- Overview of Financials
 - Fund balance as of October 31, 2017 including this surplus is \$4,679,031 (See page 1, item a); which is 40% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - October, 2017 ended with a year-to-date surplus of \$80,120 (See page 2, item b), which is less than the budgeted surplus of \$117,835. (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 \$30,321.69 (2.62%) (See page 2, item d)
 - Grants and Contracts is above budget by \$140,640 (8.67%) (See page 2, item e)
 - This includes \$93,393 for Accounts Receivable Work-in-Progress (WIP), and \$167,082 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 \$13,208 (1.78%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$39,437 below budget.
 - This includes \$26,190 for 50/50 Dental Match Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$914 below budget.
 - Other Revenue is below budget by \$212 (0.32%). (See page 2, item g)

- **Expenditures, excluding transfers ended 12.59% below YTD budget.**
 - Personnel Services are below budget by \$135,205. (6.59%) (See page 2, item h)
 - Fringe Benefits are below budget by \$295,242. (29.30%) (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 \$40,063 (19.38% 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 \$77,084 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
 - Other Expenses is above budget by \$8K, primarily due to an increase in sliding scale fees.

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

As of Oct 31, 2017

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash Equivalents	\$4,563,897.91	\$3,974,734.83	\$403,948.89	\$59,573.53	(\$24,817.80)	\$150,458.46
Accounts Receivable	\$1,852,237.46	\$1,777,664.25	\$50,819.74	\$0.00	\$10,873.03	\$12,880.44
Prepaid Expenses	\$121,432.93	\$74,532.62	\$0.00	\$0.00	\$46,900.31	\$0.00
Inventory	\$21,460.50	\$21,460.50	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$6,559,028.80</u>	<u>\$5,848,392.20</u>	<u>\$454,768.63</u>	<u>\$59,573.53</u>	<u>\$32,955.54</u>	<u>\$163,338.90</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$87,941.34	\$82,858.34	\$0.00	\$0.00	\$208.00	\$4,875.00
Deferred Revenue_Property Tax	\$1,301,379.44	\$1,146,586.20	\$115,441.46	\$9,233.47	\$30,118.31	\$0.00
Deferred Revenue_EH Permits	\$128,622.49	\$128,622.49	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$1,299.00	\$1,299.00	\$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	\$56,135.58	\$56,135.58	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$259,704.98	\$259,704.98	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$42,848.89	\$18,562.28	\$21,488.49	\$0.00	\$2,798.12	\$0.00
Total Liabilities	<u>\$1,879,998.00</u>	<u>\$1,695,835.15</u>	<u>\$136,929.95</u>	<u>\$9,233.47</u>	<u>\$33,124.43</u>	<u>\$4,875.00</u>
Total Fund Balance	<u>\$4,679,030.80</u>	<u>\$4,152,557.05</u>	<u>\$317,838.68</u>	<u>\$50,340.06</u>	<u>(\$168.89)</u>	<u>\$158,463.90</u>
Total Liabilities and Fund Balance	<u>\$6,559,028.80</u>	<u>\$5,848,392.20</u>	<u>\$454,768.63</u>	<u>\$59,573.53</u>	<u>\$32,955.54</u>	<u>\$163,338.90</u>
 BEGINNING BALANCE	 \$4,462,456.08	 \$3,959,896.96	 \$310,073.84	 \$45,040.97	 \$14,082.07	 \$133,362.24
 NET SURPLUS/(DEFICIT)	 \$216,574.72	 \$192,660.09	 \$7,764.84	 \$5,299.09	 (\$14,250.96)	 \$25,101.66
 ENDING FUND BALANCE	 <u>\$4,679,030.80</u> a	 <u>\$4,152,557.05</u>	 <u>\$317,838.68</u>	 <u>\$50,340.06</u>	 <u>(\$168.89)</u>	 <u>\$158,463.90</u>

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues							
41xx	Property Taxes	\$286,258.99	\$1,128,650.35	\$1,158,972.04	(\$30,321.69) d	\$3,476,341.48	(\$2,347,691.13)
42xx	Grants & Contracts	\$397,898.42	\$1,763,482.83	\$1,622,843.01	\$140,639.82 e	\$4,877,318.88	(\$3,113,836.05)
43xx	Fees for Services	\$227,718.43	\$729,403.82	\$742,611.71	(\$13,207.89) f	\$2,131,972.66	(\$1,402,568.84)
49xx	Other Revenue	\$16,589.19	\$65,959.94	\$66,172.03	(\$212.09) g	\$196,507.67	(\$130,547.73)
	Total Revenues	\$928,465.03	\$3,687,496.94	\$3,590,598.79	\$96,898.15	\$10,682,140.69	(\$6,994,643.75)
Expenses							
61xx	Personnel Services	\$479,058.01	\$1,914,971.31	\$2,050,176.34	\$135,205.03 h	\$6,092,811.06	\$4,177,839.75
62xx	Fringe Benefits	\$171,782.51	\$712,481.12	\$1,007,723.10	\$295,241.98 i	\$3,022,423.52	\$2,309,942.40
63xx	Contractual	\$28,869.40	\$246,811.61	\$206,748.44	(\$40,063.17) j	\$581,775.12	\$334,963.51
64xx	Patient Care and client Assistance	\$30,534.82	\$133,645.08	\$142,437.56	\$8,792.48 k	\$429,372.43	\$295,727.35
65xx	Supplies	\$25,279.41	\$123,448.36	\$118,989.54	(\$4,458.82) l	\$342,032.44	\$218,584.08
66xx	Printing	\$810.34	\$3,712.67	\$5,968.09	\$2,255.42 m	\$17,074.03	\$13,361.36
67xx	Travel and Transportation	\$6,490.67	\$37,599.96	\$39,270.10	\$1,670.14 n	\$110,569.84	\$72,969.88
68xx	Telecommunications	\$2,341.25	\$9,645.27	\$10,554.29	\$909.02 o	\$30,185.59	\$20,540.32
69xx	Insurance	\$7,681.84	\$30,215.01	\$32,280.85	\$2,065.84 p	\$96,810.63	\$66,595.62
70xx	Occupancy	\$12,722.78	\$58,172.20	\$72,250.31	\$14,078.11 q	\$214,548.65	\$156,376.45
70xx	Debt Service - Principal	\$21,319.01	\$84,672.85	\$83,968.33	(\$704.52) r	\$255,228.09	\$170,555.24
70xx	Debt Service - Interest	\$2,515.07	\$10,628.64	\$10,531.98	(\$96.66) s	\$28,272.85	\$17,644.21
71xx	Capital Outlay	\$9,075.00	\$54,740.00	\$131,823.60	\$77,083.60 t	\$359,183.18	\$304,443.18
90xx	Other	\$12,150.11	\$50,178.14	\$58,111.92	\$7,933.78 u	\$171,036.38	\$120,858.24
99xx	Transfers	\$0.00	\$0.00	(\$620,269.00)	(\$620,269.00) v	\$0.00	\$0.00
	Total Expenses	\$810,630.22	\$3,470,922.22	\$3,350,565.45	(\$120,356.77)	\$11,751,323.81	\$8,280,401.59
BEGINNING FUND BALANCE		\$4,561,195.99	\$4,462,456.08	\$4,462,456.08	\$0.00	\$4,462,456.08	\$0.00
NET SURPLUS/(DEFICIT)		\$117,834.81	\$216,574.72 b	\$240,033.34 c	(\$23,458.62)	(\$1,069,183.12)	\$1,285,757.84
ENDING FUND BALANCE		\$4,679,030.80	\$4,679,030.80	\$4,702,489.42	(\$23,458.62)	\$3,393,272.96	\$1,285,757.84

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$762,130	\$777,853	(\$15,723)	\$2,332,832	(\$1,570,702)
4120	RE Tax Collected by County	\$51,983	\$207,933	\$209,400	(\$1,467)	\$628,200	(\$420,267)
4130	Personal Property Tax Replacement	\$11,165	\$28,273	\$34,183	(\$5,910)	\$102,069	(\$73,796)
4190	Other Property Taxes	\$0	\$0	\$4,667	(\$4,667)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$135,166	\$531,752	\$458,445	\$73,307	\$1,408,050	(\$876,298)
4211	IL Dept of Public Health (Fee for Service)	\$0	\$18,620	\$0	\$18,620	\$0	\$18,620
4215	IDPH Local Health Protection	\$0	\$0	\$64,555	(\$64,555)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$129,006	\$542,885	\$563,667	(\$20,782)	\$1,659,201	(\$1,116,316)
4223	IL Dept of Children and Family Services	\$0	\$27,338	\$46,201	(\$18,863)	\$138,602	(\$111,264)
4240	County Contract	\$78,417	\$237,566	\$209,605	\$27,962	\$687,095	(\$449,529)
4260	ILCC Grants	\$0	\$0	\$904	(\$904)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$6,363	\$64,997	\$55,203	\$9,794	\$95,066	(\$30,069)
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$0	\$139,238	(\$139,238)	\$417,713	(\$417,713)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$41,771	\$167,082	\$0	\$167,082	\$0	\$167,082
4299	A/R WIP	(\$15,432)	\$93,393	\$0	\$93,393	\$0	\$93,393
4310	CU & CC License Income	\$250	\$1,775	\$1,675	\$100	\$18,608	(\$16,833)
4315	Environmental Health Permits	\$24,870	\$91,331	\$86,595	\$4,736	\$259,784	(\$168,454)
4340	Vital Statistics	\$14,286	\$68,037	\$68,951	(\$914)	\$168,042	(\$100,005)
4343	IDPA Meaningful Use	\$46,750	\$46,750	\$0	\$46,750	\$0	\$46,750
4344	IDHFS - 50/50 Match Dental	\$0	\$0	\$47,748	(\$47,748)	\$143,243	(\$143,243)
4345	IDHFS - 50/50 Match WIP Dental	\$6,548	\$26,190	\$0	\$26,190	\$0	\$26,190
4355	Smoking Citation Fees	\$125	\$125	\$0	\$125	\$125	\$0
4356	Smoking Citation Fines - County	\$0	\$0	\$400	(\$400)	\$489	(\$489)
4364	Health Insurance Fees	\$19,420	\$71,738	\$64,721	\$7,018	\$184,394	(\$112,656)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$3,374)	(\$31,410)	(\$36,596)	\$5,186	(\$108,443)	\$77,033
4375	Client Fee Revenue (Self-Pay)	\$15,836	\$59,994	\$64,568	(\$4,574)	\$204,510	(\$144,516)
4385	Medicaid Fee Revenue	\$129,590	\$488,840	\$520,999	(\$32,159)	\$1,502,729	(\$1,013,889)
4386	Medicaid Fee Write-Offs/Adjustments	(\$31,018)	(\$107,212)	(\$90,667)	(\$16,546)	(\$295,232)	\$188,020
4388	WPS Medicare	\$1,214	\$4,075	\$2,610	\$1,465	\$14,268	(\$10,192)
4389	WPS Medicare Write-Offs/Adjustments	(\$1,121)	(\$4,583)	(\$4,756)	\$173	(\$14,267)	\$9,684

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$4,343	\$13,753	\$16,363	(\$2,610)	\$53,724	(\$39,970)
4910	Interest Income	\$1,432	\$5,084	\$5,034	\$50	\$13,979	(\$8,895)
4930	Contributions-Private Sources	\$6	\$7	\$25	(\$18)	\$32	(\$25)
4990	Miscellaneous Income	\$451	\$2,067	\$2,313	(\$246)	\$6,096	(\$4,030)
Total Revenues		\$858,578	\$3,418,532	\$3,313,904	\$104,628	\$9,834,574	(\$6,416,042)
Expenses							
6100	Personnel Services	\$479,058	\$1,914,971	\$2,050,176	\$135,205	\$6,092,811	\$4,177,840
6210	Health Insurance	\$92,590	\$395,874	\$382,904	(\$12,970)	\$1,145,129	\$749,254
6220	Life Insurance	\$252	\$1,067	\$493	(\$574)	\$1,474	\$407
6230	FICA	\$34,318	\$136,865	\$174,853	\$37,988	\$509,134	\$372,269
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	\$0	\$9	\$9	\$1,997	\$1,997
6310	Advertising	\$875	\$100,579	\$3,854	(\$96,725)	\$15,917	(\$84,662)
6320	Bank Charges	\$75	\$338	\$250	(\$87)	\$639	\$301
6325	Consultants	\$552	\$2,088	\$2,160	\$72	\$6,627	\$4,539
6327	Educational Materials	\$0	\$0	\$200	\$200	\$244	\$244
6330	Equipment Expense (Under \$500)	\$234	\$6,876	\$5,799	(\$1,077)	\$11,476	\$4,599
6335	IDPH Death Certificates	\$3,864	\$14,640	\$16,644	\$2,004	\$52,778	\$38,138
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,125	\$9,050	\$13,333	\$4,283	\$42,875	\$33,825
6347	Marketing	(\$321)	\$3,379	\$252	(\$3,127)	\$750	(\$2,629)
6350	Membership & Dues	\$2,303	\$9,724	\$11,177	\$1,453	\$32,137	\$22,414
6355	Non-CUPHD License Payments	\$0	\$865	\$7,520	\$6,655	\$22,555	\$21,690
6356	Employee Licence Reimbursement	\$102	\$107	\$2,629	\$2,522	\$8,063	\$7,956
6360	Payroll & Payment Fees	\$1,085	\$3,938	\$4,021	\$84	\$14,538	\$10,600
6365	Postage & Delivery	\$1,127	\$3,702	\$5,691	\$1,989	\$17,036	\$13,334
6370	INACTIVE - Professional Meetings	\$0	\$0	\$20	\$20	\$62	\$62
6373	Software License & Maintenance	\$13,184	\$52,893	\$47,084	(\$5,809)	\$141,906	\$89,013
6380	Subgrantee/Subcontractor	\$160	\$8,648	\$20,247	\$11,599	\$68,869	\$60,220
6385	Professional Meetings/Trainings	\$322	\$7,786	\$9,561	\$1,775	\$29,180	\$21,394

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6390	Other Contractual Services	\$4,183	\$19,740	\$45,522	\$25,782	\$94,824	\$75,084
6415	Consumer Representative	\$0	\$0	\$168	\$168	\$500	\$500
6421	Outside Dental Services	\$0	\$0	\$15,000	\$15,000	\$45,000	\$45,000
6425	Housing Assistance	\$20,913	\$73,122	\$61,668	(\$11,454)	\$185,000	\$111,878
6440	Mental Health	\$0	\$1,760	\$1,668	(\$92)	\$5,000	\$3,240
6450	Contract Nutritional Services	\$2,087	\$5,870	\$8,000	\$2,130	\$24,000	\$18,130
6451	Direct Nutrition Services	\$0	\$3,520	\$5,000	\$1,480	\$15,000	\$11,480
6455	Primary Care	\$678	\$21,853	\$27,497	\$5,644	\$82,548	\$60,695
6465	Transportation Assistance	\$15	\$383	\$200	(\$183)	\$600	\$217
6470	Utility Assistance	\$5,774	\$25,718	\$22,332	(\$3,386)	\$67,000	\$41,282
6490	Other Patient Care & Client Assistance	\$1,069	\$1,420	\$904	(\$515)	\$4,724	\$3,305
6500	IT Supplies	\$116	\$376	\$604	\$227	\$1,306	\$929
6510	Books and Periodicals	\$197	\$701	\$948	\$247	\$2,854	\$2,153
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$10,675	\$3,703	(\$6,973)	\$13,778	\$3,103
6530	Consumable Supplies	\$722	\$20,813	\$13,486	(\$7,327)	\$37,538	\$16,725
6540	Dental Supplies	\$6,604	\$21,555	\$23,420	\$1,865	\$60,402	\$38,847
6550	Medical Supplies	\$12,642	\$50,473	\$50,081	(\$392)	\$150,179	\$99,706
6560	Office Supplies	\$2,650	\$6,437	\$10,191	\$3,754	\$32,957	\$26,520
6570	Outreach Supplies	\$131	\$352	\$1,235	\$883	\$3,475	\$3,124
6580	Program Materials	\$38	\$9,121	\$11,315	\$2,194	\$26,592	\$17,471
6590	Other Supplies	\$2,179	\$2,944	\$4,008	\$1,063	\$12,951	\$10,007
6610	Commercial Printing	\$0	\$127	\$908	\$780	\$2,266	\$2,138
6620	Photocopying	\$810	\$3,585	\$5,061	\$1,475	\$14,808	\$11,223
6710	Mileage	\$5,365	\$24,908	\$26,333	\$1,426	\$77,237	\$52,329
6720	Lodging	\$708	\$5,615	\$6,596	\$981	\$17,142	\$11,527
6730	Meals	\$262	\$2,267	\$2,969	\$702	\$7,322	\$5,055
6740	Commercial Transportation	\$0	\$1,929	\$834	(\$1,095)	\$3,175	\$1,246
6750	Vehicle Operations	\$40	\$1,370	\$1,475	\$105	\$3,373	\$2,003
6790	Other Travel	\$115	\$1,511	\$1,062	(\$449)	\$2,320	\$810
6810	Telephone Service	\$1,453	\$5,905	\$6,196	\$291	\$17,513	\$11,608
6820	Cellular Phone Service	\$172	\$686	\$720	\$34	\$2,158	\$1,472
6830	Internet Service	\$717	\$2,455	\$3,039	\$585	\$9,126	\$6,671
6890	Other Telecommunication Expense	\$0	\$600	\$599	(\$1)	\$1,389	\$789

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
7015	Repairs & Maintenance @ Champaign	\$1,055	\$7,914	\$13,333	\$5,420	\$44,590	\$36,677
7025	Utilities @ Champaign	\$7,162	\$32,613	\$39,000	\$6,387	\$111,900	\$79,287
7030	Rent	\$4,066	\$16,264	\$16,568	\$304	\$49,700	\$33,436
7095	Other Occupancy Expenses @ Champaign	\$440	\$1,382	\$3,349	\$1,967	\$8,358	\$6,977
7096	Debt Service Principal @ Champaign	\$20,091	\$79,820	\$79,824	\$5	\$242,619	\$162,799
7097	Debt Service Capital Lease Principal	\$1,228	\$4,853	\$4,144	(\$709)	\$12,609	\$7,756
7098	Debt Service Interest @ Champaign	\$2,393	\$10,117	\$10,112	(\$5)	\$27,190	\$17,073
7099	Debt Service Capital Lease Interest	\$122	\$512	\$420	(\$92)	\$1,083	\$571
7110	Capital Outlay	\$4,200	\$21,040	\$25,425	\$4,385	\$39,988	\$18,948
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$7,388	\$22,113	\$18,803	(\$3,310)	\$53,618	\$31,505
9012	Sliding Scale Discounts Applied	\$4,757	\$27,935	\$39,309	\$11,374	\$117,418	\$89,484
9020	Over and Short	\$5	\$5	\$0	(\$5)	\$0	(\$5)
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
Total Expenses		\$753,451	\$3,225,872	\$3,661,908	\$436,036	\$10,859,897	\$7,634,025
BEGINNING FUND BALANCE		\$4,047,430	\$3,959,897	\$3,959,897	\$0	\$3,959,897	\$0
NET SURPLUS/(DEFICIT)		\$105,127	\$192,660	(\$348,004)	\$540,664	(\$1,025,323)	\$1,217,983
ENDING FUND BALANCE		\$4,152,557	\$4,152,557	\$3,611,893	\$540,664	\$2,934,574	\$1,217,983

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		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	\$24,303	\$97,210	\$99,158	(\$1,948)	\$297,475	(\$200,265)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$5,057	\$14,006	\$14,567	(\$561)	\$47,671	(\$33,665)
4220	IL Dept of Human Services	\$8,801	\$36,575	\$40,217	(\$3,642)	\$119,015	(\$82,439)
4223	IL Dept of Children and Family Services	\$0	\$1,911	\$2,726	(\$815)	\$8,177	(\$6,266)
4240	County Contract	\$5,134	\$14,736	\$13,443	\$1,293	\$43,489	(\$28,753)
4260	ILCC Grants	\$0	\$0	\$27	(\$27)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$35	\$31	\$4	\$90	(\$54)
Total Revenues		\$43,295	\$164,474	\$170,170	(\$5,696)	\$516,547	(\$352,073)
Expenses							
6240	IMRF	\$39,411	\$156,709	\$425,986	\$269,277	\$1,258,480	\$1,101,771
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		\$39,411	\$156,709	(\$194,283)	(\$350,992)	\$638,211	\$481,502
BEGINNING FUND BALANCE		\$313,955	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$3,883	\$7,765	\$364,453	(\$356,688)	(\$121,664)	\$129,429
ENDING FUND BALANCE		\$317,839	\$317,839	\$674,527	(\$356,688)	\$188,410	\$129,429

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,940	\$7,759	\$7,844	(\$85)	\$23,531	(\$15,772)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$73	(\$73)
Total Revenues		\$1,940	\$7,759	\$7,844	(\$85)	\$23,604	(\$15,845)
Expenses							
6315	Audit Fees	\$0	\$2,460	\$10,450	\$7,990	\$20,000	\$17,540
Total Expenses		\$0	\$2,460	\$10,450	\$7,990	\$20,000	\$17,540
BEGINNING FUND BALANCE		\$48,400	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$1,940	\$5,299	(\$2,606)	\$7,905	\$3,604	\$1,695
ENDING FUND BALANCE		\$50,340	\$50,340	\$42,435	\$7,905	\$48,645	\$1,695

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$25,345	\$25,867	(\$523)	\$77,602	(\$52,257)
4190	Other Property Taxes	\$0	\$0	\$0	\$0	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$774	\$1,752	\$1,837	(\$85)	\$10,069	(\$8,316)
4220	IL Dept of Human Services	\$649	\$2,837	\$3,995	(\$1,158)	\$17,778	(\$14,940)
4223	IL Dept of Children and Family Services	\$0	\$94	\$364	(\$270)	\$1,093	(\$999)
4240	County Contract	\$2,193	\$7,894	\$7,800	\$93	\$24,088	(\$16,194)
4260	ILCC Grants	\$0	\$0	\$2	(\$2)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$8	\$15	(\$8)	\$49	(\$41)
Total Revenues		\$9,952	\$37,930	\$39,881	(\$1,951)	\$131,016	(\$93,086)
Expenses							
6250	Unemployment Tax	\$475	\$2,298	\$2,682	\$384	\$45,620	\$43,322
6260	Workers' Compensation	\$4,736	\$19,668	\$20,796	\$1,128	\$60,590	\$40,922
6910	Property & Liability Insurance	\$2,227	\$8,702	\$9,333	\$631	\$28,000	\$19,298
6920	Professional Liability (Malpractice) Insuranc	\$4,536	\$17,798	\$19,167	\$1,369	\$57,500	\$39,702
6930	Auto Insurance	\$374	\$1,482	\$1,448	(\$34)	\$4,311	\$2,829
6990	Other Insurance	\$545	\$2,234	\$2,333	\$100	\$7,000	\$4,766
9921	Transfer from General Fund	\$0	\$0	(\$90,000)	(\$90,000)	(\$90,000)	(\$90,000)
Total Expenses		\$12,892	\$52,181	(\$34,241)	(\$86,422)	\$113,021	\$60,840
BEGINNING FUND BALANCE		\$2,771	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)		(\$2,940)	(\$14,251)	\$74,123	(\$88,374)	\$17,995	(\$32,246)
ENDING FUND BALANCE		(\$169)	(\$169)	\$88,205	(\$88,374)	\$32,077	(\$32,246)

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

All Funds Budget to Actual for the 4 Month Ended 10/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$14,700	\$58,802	\$58,800	\$2	\$176,400	(\$117,598)
Total Revenues		\$14,700	\$58,802	\$58,800	\$2	\$176,400	(\$117,598)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$333	\$333	\$1,000	\$1,000
7110	Capital Outlay	\$4,875	\$33,700	\$106,398	\$72,698	\$319,195	\$285,495
9921	Transfer from General Fund	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
Total Expenses		\$4,875	\$33,700	(\$93,268)	(\$126,968)	\$120,195	\$86,495
BEGINNING FUND BALANCE		\$148,638	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$9,825	\$25,102	\$152,068	(\$126,967)	\$56,205	(\$31,103)
ENDING FUND BALANCE		\$158,464	\$158,464	\$285,431	(\$126,967)	\$189,567	(\$31,103)