



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: January 8, 2018

Champaign-Urbana Public Health District
Director of Finance's Report
As of November 30, 2017, Unaudited Financials
January 8, 2018 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through November 30, 2017. Total cash as of 11/30/17 was \$4,529,064.86.
- Overview of Financials
 - Fund balance as of November 30, 2017 including this surplus is \$4,690,137 (See page 1, item a); which is 40% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - November, 2017 ended with a year-to-date surplus of \$215,846 (See page 2, item b), which is more than the budgeted surplus of \$83,329. (See page 2, item c) for this same time period. Excluding transfers
 - **Revenue ended 0.04% below YTD budget.**
 - Property Taxes is below budget by \$36,516 (2.54%) (See page 2, item d)
 - Grants and Contracts is above budget by \$83,577 (4.04%) (See page 2, item e)
 - This includes \$123,495 for Accounts Receivable Work-in-Progress (WIP), and \$202,471 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 \$48,514 (5.28%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$51,356 below budget.
 - This includes \$(39,285) for 50/50 Dental Match Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$2,663 below budget.
 - Other Revenue is below budget by \$180 (0.22%). (See page 2, item g)

- **Expenditures, excluding transfers ended 13.23% below YTD budget.**
 - Personnel Services are below budget by \$182,061. (7.12%) (See page 2, item h)
 - Fringe Benefits are below budget by \$382,923. (30.39%) (See page 2, item i)
 - Budgeted amount includes a pro-rated portion of the anticipated lump sum payment of \$750K to IMRF.
 - Management has elected not to make a lump sum payment due to receiving an estimate for the roof repairs to be approximately \$750K more than anticipated at the time of the budget.
 - Contractual Services is above budget by \$28,334 (11.13% 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 \$91,166 – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
 - Other Expenses is below budget by \$12K, primarily due to a decrease in sliding scale fees.

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
As of November 30, 2017

		Detail by Fund					
		Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets							
	Cash Equivalents	\$4,529,064.86	\$3,869,606.99	\$455,480.48	\$60,211.89	(\$27,948.84)	\$171,714.34
	Accounts Receivable	\$1,631,669.17	\$1,582,542.61	\$42,058.81	\$0.00	\$7,067.75	\$0.00
	Prepaid Expenses	\$322,598.76	\$276,040.44	\$0.00	\$0.00	\$46,558.32	\$0.00
	Inventory	\$19,960.24	\$19,960.24	\$0.00	\$0.00	\$0.00	\$0.00
	Total Assets	<u>\$6,503,293.03</u>	<u>\$5,748,150.28</u>	<u>\$497,539.29</u>	<u>\$60,211.89</u>	<u>\$25,677.23</u>	<u>\$171,714.34</u>
Liabilities and Fund Balance							
Liabilities							
	Accounts Payable	\$109,301.15	\$91,265.15	\$0.00	\$7,380.00	\$0.00	\$10,656.00
	Deferred Revenue_Property Tax	\$1,120,888.29	\$987,960.79	\$99,129.44	\$7,932.07	\$25,865.99	\$0.00
	Deferred Revenue_EH Permits	\$129,197.49	\$129,197.49	\$0.00	\$0.00	\$0.00	\$0.00
	EH Due To/From County	\$3,072.00	\$3,072.00	\$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	\$59,554.92	\$59,554.92	\$0.00	\$0.00	\$0.00	\$0.00
	Accrued Wages Payable	\$286,887.98	\$286,887.98	\$0.00	\$0.00	\$0.00	\$0.00
	Employer Payroll Taxes and Benefits Payable	\$102,188.31	\$20,625.52	\$78,351.42	\$0.00	\$3,211.37	\$0.00
	Total Liabilities	<u>\$1,813,156.42</u>	<u>\$1,580,630.13</u>	<u>\$177,480.86</u>	<u>\$15,312.07</u>	<u>\$29,077.36</u>	<u>\$10,656.00</u>
	Total Fund Balance	<u>\$4,690,136.61</u>	<u>\$4,167,520.15</u>	<u>\$320,058.43</u>	<u>\$44,899.82</u>	<u>(\$3,400.13)</u>	<u>\$161,058.34</u>
	Total Liabilities and Fund Balance	<u>\$6,503,293.03</u>	<u>\$5,748,150.28</u>	<u>\$497,539.29</u>	<u>\$60,211.89</u>	<u>\$25,677.23</u>	<u>\$171,714.34</u>
	BEGINNING BALANCE	\$4,474,291.05	\$3,971,731.93	\$310,073.84	\$45,040.97	\$14,082.07	\$133,362.24
	NET SURPLUS/(DEFICIT)	\$215,845.56	\$195,788.22	\$9,984.59	(\$141.15)	(\$17,482.20)	\$27,696.10
	ENDING FUND BALANCE	<u>\$4,690,136.61</u> a	<u>\$4,167,520.15</u>	<u>\$320,058.43</u>	<u>\$44,899.82</u>	<u>(\$3,400.13)</u>	<u>\$161,058.34</u>

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
Revenues							
41xx	Property Taxes	\$275,094.29	\$1,403,744.64	\$1,440,260.44	(\$36,515.80) d	\$3,476,341.48	(\$2,072,596.84)
42xx	Grants & Contracts	\$387,558.96	\$2,151,041.79	\$2,067,464.35	\$83,577.44 e	\$4,877,318.88	(\$2,726,277.09)
43xx	Fees for Services	\$140,224.74	\$869,628.56	\$918,142.58	(\$48,514.02) f	\$2,131,972.66	(\$1,262,344.10)
49xx	Other Revenue	\$16,453.96	\$82,413.90	\$82,593.97	(\$180.07) g	\$196,507.67	(\$114,093.77)
Total Revenues		<u>\$819,331.95</u>	<u>\$4,506,828.89</u>	<u>\$4,508,461.34</u>	<u>(\$1,632.45)</u>	<u>\$10,682,140.69</u>	<u>(\$6,175,311.80)</u>
Expenses							
61xx	Personnel Services	\$461,385.73	\$2,376,357.04	\$2,558,418.50	\$182,061.46 h	\$6,092,811.06	\$3,716,454.02
62xx	Fringe Benefits	\$164,438.25	\$876,918.49	\$1,259,841.81	\$382,923.32 i	\$3,022,423.52	\$2,145,505.03
63xx	Contractual	\$36,090.48	\$282,902.09	\$254,568.33	(\$28,333.76) j	\$581,775.12	\$298,873.03
64xx	Patient Care and Client Assistance	\$35,282.67	\$180,762.72	\$179,054.47	(\$1,708.25) k	\$429,372.43	\$248,609.71
65xx	Supplies	\$29,713.49	\$153,161.85	\$147,242.11	(\$5,919.74) l	\$342,032.44	\$188,870.59
66xx	Printing	\$991.88	\$4,704.55	\$7,309.07	\$2,604.52 m	\$17,074.03	\$12,369.48
67xx	Travel and Transportation	\$11,446.37	\$49,046.33	\$48,251.48	(\$794.85) n	\$110,569.84	\$61,523.51
68xx	Telecommunications	\$2,112.09	\$11,757.36	\$12,807.14	\$1,049.78 o	\$30,185.59	\$18,428.23
69xx	Insurance	\$7,422.98	\$37,637.99	\$40,345.25	\$2,707.26 p	\$96,810.63	\$59,172.64
70xx	Occupancy	\$12,686.00	\$70,858.20	\$88,891.32	\$18,033.12 q	\$214,548.65	\$143,690.45
70xx	Debt Service - Principal	\$21,306.23	\$105,979.08	\$105,089.87	(\$889.21) r	\$255,228.09	\$149,249.01
70xx	Debt Service - Interest	\$2,527.85	\$13,156.49	\$13,035.52	(\$120.97) s	\$28,272.85	\$15,116.36
71xx	Capital Outlay	\$13,340.93	\$68,080.93	\$159,246.86	\$91,165.93 t	\$359,183.18	\$291,102.25
90xx	Other	\$9,482.07	\$59,660.21	\$71,299.56	\$11,639.35 u	\$171,036.38	\$111,376.17
99xx	Transfers	\$0.00	\$0.00	(\$620,269.00)	(\$620,269.00) v	\$0.00	\$0.00
Total Expenses		<u>\$808,227.02</u>	<u>\$4,290,983.33</u>	<u>\$4,325,132.29</u>	<u>\$34,148.96</u>	<u>\$11,751,323.81</u>	<u>\$7,460,340.48</u>
BEGINNING FUND BALANCE		\$4,679,031.68	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$11,104.93	\$215,845.56 b	\$183,329.05 c	\$32,516.51	(\$1,069,183.12)	\$1,285,028.68
ENDING FUND BALANCE		<u>\$4,690,136.61</u>	<u>\$4,690,136.61</u>	<u>\$4,657,620.10</u>	<u>\$32,516.51</u>	<u>\$3,405,107.93</u>	<u>\$1,285,028.68</u>

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$952,662	\$972,316	(\$19,654)	\$2,332,832	(\$1,380,170)
4120	RE Tax Collected by County	\$51,983	\$259,917	\$261,750	(\$1,833)	\$628,200	(\$368,283)
4130	Personal Property Tax Replacement	\$0	\$28,273	\$34,183	(\$5,910)	\$102,069	(\$73,796)
4190	Other Property Taxes	\$0	\$0	\$5,833	(\$5,833)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$92,472	\$624,224	\$598,877	\$25,347	\$1,408,050	(\$783,826)
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	\$80,693	(\$80,693)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$151,056	\$693,941	\$701,259	(\$7,318)	\$1,659,201	(\$965,260)
4223	IL Dept of Children and Family Services	\$0	\$27,338	\$57,751	(\$30,413)	\$138,602	(\$111,264)
4240	County Contract	\$53,696	\$291,262	\$282,549	\$8,713	\$687,095	(\$395,833)
4260	ILCC Grants	\$0	\$0	\$3,278	(\$3,278)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$6,323	\$71,320	\$58,953	\$12,367	\$95,066	(\$23,746)
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$0	\$174,047	(\$174,047)	\$417,713	(\$417,713)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$35,389	\$202,471	\$0	\$202,471	\$0	\$202,471
4299	A/R WIP	\$30,102	\$123,495	\$0	\$123,495	\$0	\$123,495
4310	CU & CC License Income	\$140	\$1,915	\$1,695	\$220	\$18,608	(\$16,693)
4315	Environmental Health Permits	\$0	\$91,331	\$108,244	(\$16,913)	\$259,784	(\$168,454)
4340	Vital Statistics	\$12,842	\$80,879	\$83,542	(\$2,663)	\$168,042	(\$87,163)
4343	IDPA Meaningful Use	\$8,500	\$55,250	\$0	\$55,250	\$0	\$55,250
4344	IDHFS - 50/50 Match Dental	\$70,893	\$70,893	\$59,685	\$11,209	\$143,243	(\$72,350)
4345	IDHFS - 50/50 Match WIP Dental	(\$65,475)	(\$39,285)	\$0	(\$39,285)	\$0	(\$39,285)
4355	Smoking Citation Fees	\$0	\$125	\$0	\$125	\$125	\$0
4356	Smoking Citation Fines - County	\$0	\$0	\$400	(\$400)	\$489	(\$489)
4364	Health Insurance Fees	\$19,564	\$91,303	\$80,680	\$10,623	\$184,394	(\$93,091)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$6,487)	(\$37,897)	(\$45,734)	\$7,837	(\$108,443)	\$70,546
4375	Client Fee Revenue (Self-Pay)	\$14,871	\$74,865	\$83,467	(\$8,602)	\$204,510	(\$129,645)
4385	Medicaid Fee Revenue	\$103,104	\$591,944	\$638,207	(\$46,263)	\$1,502,729	(\$910,785)
4386	Medicaid Fee Write-Offs/Adjustments	(\$21,755)	(\$128,967)	(\$116,969)	(\$11,998)	(\$295,232)	\$166,266
4388	WPS Medicare	\$1,181	\$5,256	\$8,232	(\$2,976)	\$14,268	(\$9,011)
4389	WPS Medicare Write-Offs/Adjustments	(\$1,338)	(\$5,921)	(\$5,945)	\$24	(\$14,267)	\$8,346

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$4,184	\$17,937	\$22,639	(\$4,701)	\$53,724	(\$35,786)
4910	Interest Income	\$1,323	\$6,407	\$6,296	\$111	\$13,979	(\$7,572)
4930	Contributions-Private Sources	\$0	\$7	\$25	(\$18)	\$32	(\$25)
4990	Miscellaneous Income	\$431	\$2,498	\$2,773	(\$276)	\$6,096	(\$3,599)
Total Revenues		\$753,532	\$4,172,064	\$4,158,726	\$13,338	\$9,834,574	(\$5,662,510)
Expenses							
6100	Personnel Services	\$461,386	\$2,376,357	\$2,558,419	\$182,061	\$6,092,811	\$3,716,454
6210	Health Insurance	\$88,245	\$484,119	\$479,834	(\$4,285)	\$1,145,129	\$661,009
6220	Life Insurance	\$240	\$1,306	\$618	(\$688)	\$1,474	\$168
6230	FICA	\$33,206	\$170,070	\$218,187	\$48,117	\$509,134	\$339,063
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	\$0	\$9	\$9	\$1,997	\$1,997
6310	Advertising	\$2,608	\$103,187	\$5,080	(\$98,107)	\$15,917	(\$87,270)
6316	Computer Consultants & Support	\$2,680	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$79	\$416	\$295	(\$122)	\$639	\$222
6325	Consultants	\$426	\$2,514	\$2,664	\$150	\$6,627	\$4,113
6327	Educational Materials	\$0	\$0	\$200	\$200	\$244	\$244
6330	Equipment Expense (Under \$500)	\$908	\$7,784	\$6,086	(\$1,698)	\$11,476	\$3,691
6335	IDPH Death Certificates	\$3,080	\$17,720	\$20,012	\$2,292	\$52,778	\$35,058
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,775	\$10,825	\$16,667	\$5,842	\$42,875	\$32,050
6347	Marketing	(\$359)	\$3,020	\$315	(\$2,705)	\$750	(\$2,270)
6350	Membership & Dues	\$55	\$9,779	\$13,531	\$3,753	\$32,137	\$22,359
6355	Non-CUPHD License Payments	\$0	\$865	\$9,400	\$8,535	\$22,555	\$21,690
6356	Employee Licence Reimbursement	\$0	\$107	\$3,287	\$3,179	\$8,063	\$7,956
6360	Payroll & Payment Fees	\$1,548	\$5,486	\$4,900	(\$586)	\$14,538	\$9,052
6365	Postage & Delivery	\$894	\$4,596	\$6,773	\$2,178	\$17,036	\$12,440
6370	INACTIVE - Professional Meetings	\$0	\$0	\$25	\$25	\$62	\$62
6373	Software License & Maintenance	\$5,718	\$58,611	\$58,836	\$225	\$141,906	\$83,295
6380	Subgrantee/Subcontractor	\$3,419	\$12,068	\$27,809	\$15,741	\$68,869	\$56,801

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6385	Professional Meetings/Trainings	\$995	\$8,781	\$13,433	\$4,652	\$29,180	\$20,399
6390	Other Contractual Services	\$4,884	\$24,625	\$51,596	\$26,971	\$94,824	\$70,199
6415	Consumer Representative	\$0	\$0	\$210	\$210	\$500	\$500
6421	Outside Dental Services	\$0	\$540	\$18,750	\$18,210	\$45,000	\$44,460
6425	Housing Assistance	\$23,876	\$96,998	\$77,085	(\$19,913)	\$185,000	\$88,002
6440	Mental Health	\$1,840	\$3,680	\$2,085	(\$1,595)	\$5,000	\$1,320
6450	Contract Nutritional Services	\$2,027	\$7,897	\$10,000	\$2,103	\$24,000	\$16,103
6451	Direct Nutrition Services	\$1,000	\$4,520	\$6,250	\$1,730	\$15,000	\$10,480
6455	Primary Care	\$1,118	\$34,187	\$34,385	\$198	\$82,548	\$48,362
6465	Transportation Assistance	\$367	\$749	\$250	(\$499)	\$600	(\$149)
6470	Utility Assistance	\$5,055	\$30,772	\$27,915	(\$2,857)	\$67,000	\$36,228
6490	Other Patient Care & Client Assistance	\$0	\$1,420	\$2,125	\$705	\$4,724	\$3,305
6500	IT Supplies	\$0	\$376	\$658	\$282	\$1,306	\$929
6510	Books and Periodicals	\$0	\$701	\$1,275	\$574	\$2,854	\$2,153
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$10,675	\$3,703	(\$6,973)	\$13,778	\$3,103
6530	Consumable Supplies	(\$314)	\$20,499	\$16,858	(\$3,641)	\$37,538	\$17,039
6540	Dental Supplies	\$4,897	\$26,452	\$28,308	\$1,856	\$60,402	\$33,950
6550	Medical Supplies	\$20,141	\$70,615	\$62,617	(\$7,998)	\$150,179	\$79,565
6560	Office Supplies	\$1,831	\$8,269	\$15,070	\$6,801	\$32,957	\$24,688
6570	Outreach Supplies	\$2,573	\$2,925	\$1,326	(\$1,599)	\$3,475	\$551
6580	Program Materials	\$52	\$9,173	\$12,529	\$3,356	\$26,592	\$17,419
6590	Other Supplies	\$533	\$3,477	\$4,898	\$1,421	\$12,951	\$9,474
6610	Commercial Printing	\$125	\$252	\$962	\$709	\$2,266	\$2,013
6620	Photocopying	\$867	\$4,452	\$6,347	\$1,895	\$14,808	\$10,356
6710	Mileage	\$5,343	\$30,251	\$32,722	\$2,472	\$77,237	\$46,987
6720	Lodging	\$3,157	\$8,772	\$7,587	(\$1,185)	\$17,142	\$8,370
6730	Meals	\$1,609	\$3,876	\$3,453	(\$423)	\$7,322	\$3,446
6740	Commercial Transportation	\$495	\$2,424	\$1,221	(\$1,203)	\$3,175	\$751
6750	Vehicle Operations	\$242	\$1,612	\$2,083	\$471	\$3,373	\$1,760
6790	Other Travel	\$600	\$2,111	\$1,184	(\$926)	\$2,320	\$210
6810	Telephone Service	\$1,344	\$7,249	\$7,454	\$205	\$17,513	\$10,264
6820	Cellular Phone Service	\$172	\$857	\$900	\$43	\$2,158	\$1,301
6830	Internet Service	\$597	\$3,051	\$3,799	\$748	\$9,126	\$6,075

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6890	Other Telecommunication Expense	\$0	\$600	\$654	\$54	\$1,389	\$789
7015	Repairs & Maintenance @ Champaign	\$1,403	\$9,317	\$16,667	\$7,350	\$44,590	\$35,273
7025	Utilities @ Champaign	\$8,263	\$40,876	\$47,600	\$6,724	\$111,900	\$71,024
7030	Rent	\$2,500	\$18,764	\$20,710	\$1,946	\$49,700	\$30,936
7095	Other Occupancy Expenses @ Champaign	\$520	\$1,902	\$3,915	\$2,013	\$8,358	\$6,457
7096	Debt Service Principal @ Champaign	\$20,074	\$99,894	\$99,900	\$7	\$242,619	\$142,725
7097	Debt Service Capital Lease Principal	\$1,232	\$6,085	\$5,189	(\$896)	\$12,609	\$6,524
7098	Debt Service Interest @ Champaign	\$2,410	\$12,527	\$12,520	(\$7)	\$27,190	\$14,664
7099	Debt Service Capital Lease Interest	\$118	\$630	\$516	(\$114)	\$1,083	\$453
7110	Capital Outlay	\$1,235	\$22,275	\$26,249	\$3,974	\$39,988	\$17,713
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$5,759	\$27,873	\$22,904	(\$4,969)	\$53,618	\$25,746
9012	Sliding Scale Discounts Applied	\$3,723	\$31,658	\$48,396	\$16,738	\$117,418	\$85,761
9020	Over and Short	\$0	\$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		\$738,570	\$3,976,276	\$4,487,204	\$510,928	\$10,859,897	\$6,883,621
BEGINNING FUND BALANCE		\$4,152,558	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)		\$14,962	\$195,788	(\$328,478)	\$524,267	(\$1,025,323)	\$1,221,111
ENDING FUND BALANCE		\$4,167,520	\$4,167,520	\$3,643,254	\$524,267	\$2,946,409	\$1,221,111

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
2 - Illinois Municipal Retirement Fund (IMRF)							
Revenues							
4110	District Real Estate Taxes	\$24,303	\$121,513	\$123,948	(\$2,435)	\$297,475	(\$175,962)
4190	Other Property Taxes	\$0	\$0	\$62	(\$62)	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$3,445	\$17,451	\$19,801	(\$2,350)	\$47,671	(\$30,219)
4220	IL Dept of Human Services	\$8,721	\$45,297	\$50,021	(\$4,724)	\$119,015	(\$73,718)
4223	IL Dept of Children and Family Services	\$0	\$1,911	\$3,407	(\$1,496)	\$8,177	(\$6,266)
4240	County Contract	\$3,392	\$18,128	\$18,072	\$57	\$43,489	(\$25,361)
4260	ILCC Grants	\$0	\$0	\$66	(\$66)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$35	\$31	\$4	\$90	(\$54)
Total Revenues		<u>\$39,861</u>	<u>\$204,335</u>	<u>\$215,407</u>	<u>(\$11,072)</u>	<u>\$516,547</u>	<u>(\$312,212)</u>
Expenses							
6240	IMRF	\$37,641	\$194,351	\$532,535	\$338,185	\$1,258,480	\$1,064,129
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		<u>\$37,641</u>	<u>\$194,351</u>	<u>(\$87,734)</u>	<u>(\$282,084)</u>	<u>\$638,211</u>	<u>\$443,860</u>
BEGINNING FUND BALANCE		\$317,839	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$2,220	\$9,985	\$303,141	(\$293,156)	(\$121,664)	\$131,648
ENDING FUND BALANCE		<u>\$320,058</u>	<u>\$320,058</u>	<u>\$613,215</u>	<u>(\$293,156)</u>	<u>\$188,410</u>	<u>\$131,648</u>

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,940	\$9,699	\$9,805	(\$106)	\$23,531	(\$13,832)
4190	Other Property Taxes	\$0	\$0	\$12	(\$12)	\$73	(\$73)
Total Revenues		<u>\$1,940</u>	<u>\$9,699</u>	<u>\$9,817</u>	<u>(\$118)</u>	<u>\$23,604</u>	<u>(\$13,905)</u>
Expenses							
6315	Audit Fees	\$7,380	\$9,840	\$13,244	\$3,404	\$20,000	\$10,160
Total Expenses		<u>\$7,380</u>	<u>\$9,840</u>	<u>\$13,244</u>	<u>\$3,404</u>	<u>\$20,000</u>	<u>\$10,160</u>
BEGINNING FUND BALANCE		\$50,340	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		(\$5,440)	(\$141)	(\$3,427)	\$3,286	\$3,604	(\$3,745)
ENDING FUND BALANCE		<u>\$44,900</u>	<u>\$44,900</u>	<u>\$41,614</u>	<u>\$3,286</u>	<u>\$48,645</u>	<u>(\$3,745)</u>

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$31,681	\$32,334	(\$653)	\$77,602	(\$45,921)
4190	Other Property Taxes	\$0	\$0	\$18	(\$18)	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$483	\$2,235	\$3,007	(\$771)	\$10,069	(\$7,833)
4220	IL Dept of Human Services	\$635	\$3,473	\$4,964	(\$1,491)	\$17,778	(\$14,305)
4223	IL Dept of Children and Family Services	\$0	\$94	\$456	(\$361)	\$1,093	(\$999)
4240	County Contract	\$1,844	\$9,737	\$10,143	(\$406)	\$24,088	(\$14,350)
4260	ILCC Grants	\$0	\$0	\$75	(\$75)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$8	\$15	(\$8)	\$49	(\$41)
Total Revenues		\$9,298	\$47,229	\$51,012	(\$3,783)	\$131,016	(\$83,787)
Expenses							
6250	Unemployment Tax	\$497	\$2,795	\$3,061	\$266	\$45,620	\$42,825
6260	Workers' Compensation	\$4,610	\$24,278	\$25,597	\$1,319	\$60,590	\$36,312
6910	Property & Liability Insurance	\$2,127	\$10,829	\$11,667	\$838	\$28,000	\$17,171
6920	Professional Liability (Malpractice) Insuranc	\$4,390	\$22,187	\$23,958	\$1,771	\$57,500	\$35,313
6930	Auto Insurance	\$362	\$1,844	\$1,804	(\$40)	\$4,311	\$2,467
6990	Other Insurance	\$545	\$2,778	\$2,917	\$138	\$7,000	\$4,222
9921	Transfer from General Fund	\$0	\$0	(\$90,000)	(\$90,000)	(\$90,000)	(\$90,000)
Total Expenses		\$12,530	\$64,711	(\$20,997)	(\$85,707)	\$113,021	\$48,310
BEGINNING FUND BALANCE		(\$169)	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)		(\$3,231)	(\$17,482)	\$72,008	(\$89,491)	\$17,995	(\$35,477)
ENDING FUND BALANCE		(\$3,400)	(\$3,400)	\$86,091	(\$89,491)	\$32,077	(\$35,477)

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

All Funds Budget to Actual for the 5 Month Ended 11/30/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$14,700	\$73,502	\$73,500	\$2	\$176,400	(\$102,898)
Total Revenues		\$14,700	\$73,502	\$73,500	\$2	\$176,400	(\$102,898)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$417	\$417	\$1,000	\$1,000
7110	Capital Outlay	\$12,106	\$45,806	\$132,998	\$87,192	\$319,195	\$273,389
9921	Transfer from General Fund	\$0	\$0	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)
Total Expenses		\$12,106	\$45,806	(\$66,585)	(\$112,391)	\$120,195	\$74,389
BEGINNING FUND BALANCE		\$158,464	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$2,594	\$27,696	\$140,085	(\$112,389)	\$56,205	(\$28,509)
ENDING FUND BALANCE		\$161,058	\$161,058	\$273,448	(\$112,389)	\$189,567	(\$28,509)