



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: February 16, 2018

Champaign-Urbana Public Health District
Director of Finance's Report
As of December 31, 2017, Unaudited Financials
February 12, 2018 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through December 31, 2017. Total cash as of 12/31/17 was \$4,114,351.

- Overview of Financials
 - Fund balance as of December 31, 2017 including this surplus is \$4,759,690 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.

 - December, 2017 ended with a year-to-date surplus of \$285,399 (See page 2, item b), which is more than the budgeted deficit of \$510,587. (See page 2, item c) for this same time period. Excluding transfers

 - **Revenue ended 0.88% below YTD budget.**
 - Property Taxes is below budget by \$43,961 (2.55%) (See page 2, item d)

 - Grants and Contracts is above budget by \$48,321 (1.95%) (See page 2, item e)
 - This includes \$115,524 for Accounts Receivable Work-in-Progress (WIP), and \$112,549 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 \$51,544 (4.78%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$67,389 below budget.

 - This includes \$(39,285) for 50/50 Dental Match Work-in-Progress (WIP) for Dental.

 - Vital Statistics revenue is \$2,515 below budget.

 - Other Revenue is below budget by \$27 (0.03%). (See page 2, item g)

- **Expenditures, excluding transfers ended 14.32% below YTD budget.**
 - Personnel Services are below budget by \$233,791. (7.68%) (See page 2, item h)
 - Fringe Benefits are below budget by \$508,993. (33.79%) (See page 2, item i)
 - Budgeted amount includes a pro-rated portion of \$406,221 for an 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 \$54,752 (18.18%) (See page 2, items j)
 - This variance is due to advertising expense over budget \$96K due to the Tobacco Grant expenditures, which were pro-rated over the fiscal year. Revenue for this has been included.
 - Patient Care and Client Assistance is above budget by \$20,804 (9.69%) (See page 2, items k)
 - The primary variance is due to increased need for Housing Assistance.
 - Capital Outlay is below budget \$119K – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
 - Other Expenses is below budget by \$24K, primarily due to a decrease in sliding scale fees.

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

As of December 31, 2017

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash Equivalents	\$4,114,351.07	\$3,285,593.84	\$361,845.68	\$52,864.51	\$33,741.16	\$380,305.88
Accounts Receivable	\$1,719,117.23	\$1,667,794.88	\$45,935.10	\$0.00	\$9,934.35	(\$4,547.10)
Prepaid Expenses	\$103,970.66	\$66,352.08	\$0.00	\$0.00	\$37,618.58	\$0.00
Inventory	\$24,524.46	\$24,524.46	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$5,961,963.42	\$5,044,265.26	\$407,780.78	\$52,864.51	\$81,294.09	\$375,758.78
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$106,922.94	\$106,328.94	\$0.00	\$4,920.00	(\$4,326.00)	\$0.00
Deferred Revenue_Property Tax	\$849,543.39	\$748,646.95	\$75,235.21	\$6,024.93	\$19,636.30	\$0.00
Deferred Revenue_EH Permits	\$82,348.31	\$82,348.31	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$7,218.00	\$7,218.00	\$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	\$28,404.19	\$28,404.19	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$107,269.98	\$107,269.98	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$18,500.13	\$7,699.79	\$8,489.50	\$0.00	\$2,310.84	\$0.00
Total Liabilities	\$1,202,273.22	\$1,089,982.44	\$83,724.71	\$10,944.93	\$17,621.14	\$0.00
Total Fund Balance	\$4,759,690.20	\$3,954,282.82	\$324,056.07	\$41,919.58	\$63,672.95	\$375,758.78
Total Liabilities and Fund Balance	\$5,961,963.42	\$5,044,265.26	\$407,780.78	\$52,864.51	\$81,294.09	\$375,758.78
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)	\$285,399.15	(\$17,449.11)	\$13,982.23	(\$3,121.39)	\$49,590.88	\$242,396.54
ENDING FUND BALANCE	\$4,759,690.20 a	\$3,954,282.82	\$324,056.07	\$41,919.58	\$63,672.95	\$375,758.78

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues							
41xx	Property Taxes	\$278,037.92	\$1,681,782.56	\$1,725,743.56	(\$43,961.00) d	\$3,476,341.48	(\$1,794,558.92)
42xx	Grants & Contracts	\$371,953.25	\$2,522,995.04	\$2,474,673.99	\$48,321.05 e	\$4,877,318.88	(\$2,354,323.84)
43xx	Fees for Services	\$131,782.60	\$1,026,617.00	\$1,078,161.36	(\$51,544.36) f	\$2,131,972.66	(\$1,105,355.66)
49xx	Other Revenue	\$16,460.07	\$98,873.97	\$98,901.39	(\$27.42) g	\$196,507.67	(\$97,633.70)
Total Revenues		\$798,233.84	\$5,330,268.57	\$5,377,480.30	(\$47,211.73)	\$10,682,140.69	(\$5,351,872.12)
Expenses							
61xx	Personnel Services	\$433,413.44	\$2,809,770.48	\$3,043,561.92	\$233,791.44 h	\$6,092,811.06	\$3,283,040.58
62xx	Fringe Benefits	\$120,411.48	\$997,330.47	\$1,506,323.89	\$508,993.42 i	\$3,022,423.52	\$2,025,093.05
63xx	Contractual	\$64,601.08	\$355,861.22	\$301,108.89	(\$54,752.33) j	\$581,775.12	\$225,913.90
64xx	Patient Care and Client Assistance	\$54,661.88	\$235,424.60	\$214,619.91	(\$20,804.69) k	\$429,372.43	\$193,947.83
65xx	Supplies	\$14,530.15	\$167,692.00	\$173,639.53	\$5,947.53 l	\$342,032.44	\$174,340.44
66xx	Printing	\$2,272.66	\$6,977.21	\$8,538.83	\$1,561.62 m	\$17,074.03	\$10,096.82
67xx	Travel and Transportation	\$4,581.37	\$53,627.70	\$55,865.70	\$2,238.00 n	\$110,569.84	\$56,942.14
68xx	Telecommunications	\$2,155.89	\$13,913.25	\$15,642.12	\$1,728.87 o	\$30,185.59	\$16,272.34
69xx	Insurance	\$7,670.40	\$45,308.39	\$48,417.35	\$3,108.96 p	\$96,810.63	\$51,502.24
70xx	Occupancy	\$13,486.41	\$85,910.61	\$105,790.70	\$19,880.09 q	\$214,548.65	\$128,638.04
70xx	Debt Service - Principal	\$21,452.57	\$127,431.65	\$126,355.66	(\$1,075.99) r	\$255,228.09	\$127,796.44
70xx	Debt Service - Interest	\$2,381.51	\$15,538.00	\$15,394.81	(\$143.19) s	\$28,272.85	\$12,734.85
71xx	Capital Outlay	(\$69.93)	\$68,011.00	\$186,670.12	\$118,659.12 t	\$359,183.18	\$291,172.18
90xx	Other	\$2,412.63	\$62,072.84	\$86,137.97	\$24,065.13 u	\$171,036.38	\$108,963.54
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00 v	\$0.00	\$0.00
Total Expenses		\$743,961.54	\$5,044,869.42	\$5,888,067.40	\$843,197.98	\$11,751,323.81	\$6,706,454.39
BEGINNING FUND BALANCE		\$4,705,417.90	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$54,272.30	\$285,399.15 b	(\$510,587.10) c	\$795,986.25	(\$1,069,183.12)	\$1,354,582.27
ENDING FUND BALANCE		\$4,759,690.20	\$4,759,690.20	\$3,963,703.95	\$795,986.25	\$3,405,107.93	\$1,354,582.27

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$1,143,195	\$1,166,779	(\$23,584)	\$2,332,832	(\$1,189,637)
4120	RE Tax Collected by County	\$51,983	\$311,900	\$314,100	(\$2,200)	\$628,200	(\$316,300)
4130	Personal Property Tax Replacement	\$2,944	\$31,217	\$38,267	(\$7,050)	\$102,069	(\$70,853)
4190	Other Property Taxes	\$0	\$0	\$7,000	(\$7,000)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$121,815	\$746,039	\$726,388	\$19,651	\$1,408,050	(\$662,011)
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	\$95,624	(\$95,624)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$140,212	\$834,153	\$836,101	(\$1,948)	\$1,659,201	(\$825,049)
4223	IL Dept of Children and Family Services	\$31,084	\$58,422	\$69,301	(\$10,879)	\$138,602	(\$80,180)
4240	County Contract	\$61,312	\$352,574	\$337,910	\$14,664	\$687,095	(\$334,521)
4260	ILCC Grants	\$0	\$0	\$3,409	(\$3,409)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$1,982	\$73,302	\$62,703	\$10,599	\$95,066	(\$21,764)
4295	IDHFS - 50/50 Match Family Case Manageme	\$93,083	\$93,083	\$208,857	(\$115,774)	\$417,713	(\$324,630)
4298	IDHFS - 50/50 Match WIP Family Case Ma	(\$89,922)	\$112,549	\$0	\$112,549	\$0	\$112,549
4299	A/R WIP	(\$7,971)	\$115,524	\$0	\$115,524	\$0	\$115,524
4310	CU & CC License Income	\$250	\$2,165	\$1,855	\$310	\$18,608	(\$16,443)
4315	Environmental Health Permits	\$22,068	\$138,605	\$129,892	\$8,713	\$259,784	(\$121,179)
4340	Vital Statistics	\$11,492	\$92,371	\$94,886	(\$2,515)	\$168,042	(\$75,671)
4343	IDPA Meaningful Use	\$0	\$55,250	\$0	\$55,250	\$0	\$55,250
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$71,622	(\$728)	\$143,243	(\$72,350)
4345	IDHFS - 50/50 Match WIP Dental	\$0	(\$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	\$10,124	\$101,427	\$95,364	\$6,063	\$184,394	(\$82,967)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$8,890)	(\$46,787)	(\$54,650)	\$7,864	(\$108,443)	\$61,656
4375	Client Fee Revenue (Self-Pay)	\$14,522	\$89,387	\$100,015	(\$10,627)	\$204,510	(\$115,123)
4385	Medicaid Fee Revenue	\$92,248	\$684,192	\$755,057	(\$70,865)	\$1,502,729	(\$818,537)
4386	Medicaid Fee Write-Offs/Adjustments	(\$11,788)	(\$140,755)	(\$143,940)	\$3,185	(\$295,232)	\$154,478
4388	WPS Medicare	\$87	\$5,343	\$9,535	(\$4,191)	\$14,268	(\$8,924)
4389	WPS Medicare Write-Offs/Adjustments	(\$29)	(\$5,950)	(\$7,134)	\$1,184	(\$14,267)	\$8,317

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$1,698	\$19,635	\$25,261	(\$5,625)	\$53,724	(\$34,088)
4910	Interest Income	\$1,366	\$7,773	\$7,496	\$277	\$13,979	(\$6,207)
4930	Contributions-Private Sources	\$0	\$7	\$25	(\$18)	\$32	(\$25)
4990	Miscellaneous Income	\$394	\$2,891	\$3,180	(\$289)	\$6,096	(\$3,205)
Total Revenues		\$730,595	\$4,927,865	\$4,955,301	(\$27,436)	\$9,834,574	(\$4,906,709)
Expenses							
6100	Personnel Services	\$433,413	\$2,809,770	\$3,043,562	\$233,791	\$6,092,811	\$3,283,041
6210	Health Insurance	\$46,364	\$530,483	\$572,358	\$41,875	\$1,145,129	\$614,645
6220	Life Insurance	\$142	\$1,448	\$737	(\$711)	\$1,474	\$26
6230	FICA	\$31,649	\$201,719	\$259,552	\$57,833	\$509,134	\$307,415
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	\$0	\$9	\$9	\$1,997	\$1,997
6310	Advertising	\$0	\$103,187	\$6,219	(\$96,967)	\$15,917	(\$87,270)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$30	\$446	\$341	(\$105)	\$639	\$192
6325	Consultants	\$456	\$2,970	\$3,174	\$204	\$6,627	\$3,657
6327	Educational Materials	\$0	\$0	\$200	\$200	\$244	\$244
6330	Equipment Expense (Under \$500)	\$1,082	\$8,867	\$7,033	(\$1,834)	\$11,476	\$2,609
6335	IDPH Death Certificates	\$4,476	\$22,196	\$24,708	\$2,512	\$52,778	\$30,582
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,300	\$12,125	\$20,000	\$7,875	\$42,875	\$30,750
6347	Marketing	\$0	\$3,020	\$378	(\$2,642)	\$750	(\$2,270)
6350	Membership & Dues	\$1,797	\$12,942	\$16,311	\$3,369	\$32,137	\$19,195
6355	Non-CUPHD License Payments	\$640	\$1,505	\$11,280	\$9,775	\$22,555	\$21,050
6356	Employee Licence Reimbursement	\$0	\$107	\$3,944	\$3,837	\$8,063	\$7,956
6360	Payroll & Payment Fees	\$1,060	\$6,546	\$6,291	(\$255)	\$14,538	\$7,992
6365	Postage & Delivery	\$953	\$5,549	\$8,162	\$2,612	\$17,036	\$11,487
6370	INACTIVE - Professional Meetings	\$0	\$0	\$40	\$40	\$62	\$62
6373	Software License & Maintenance	\$13,693	\$79,295	\$70,561	(\$8,734)	\$141,906	\$62,611
6380	Subgrantee/Subcontractor	\$28,262	\$40,330	\$34,521	(\$5,809)	\$68,869	\$28,539

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6385	Professional Meetings/Trainings	\$335	\$9,116	\$15,260	\$6,144	\$29,180	\$20,064
6390	Other Contractual Services	\$5,597	\$30,221	\$55,743	\$25,522	\$94,824	\$64,602
6415	Consumer Representative	\$95	\$95	\$252	\$157	\$500	\$405
6421	Outside Dental Services	\$8,389	\$8,929	\$22,500	\$13,571	\$45,000	\$36,071
6425	Housing Assistance	\$20,852	\$117,850	\$92,502	(\$25,348)	\$185,000	\$67,150
6440	Mental Health	\$3,280	\$6,960	\$2,502	(\$4,458)	\$5,000	(\$1,960)
6450	Contract Nutritional Services	\$2,117	\$10,013	\$12,000	\$1,987	\$24,000	\$13,987
6451	Direct Nutrition Services	\$600	\$5,120	\$7,500	\$2,380	\$15,000	\$9,880
6455	Primary Care	\$13,684	\$47,870	\$41,261	(\$6,609)	\$82,548	\$34,678
6465	Transportation Assistance	\$121	\$870	\$300	(\$570)	\$600	(\$270)
6470	Utility Assistance	\$4,937	\$35,709	\$33,498	(\$2,211)	\$67,000	\$31,291
6490	Other Patient Care & Client Assistance	\$589	\$2,009	\$2,305	\$296	\$4,724	\$2,715
6500	IT Supplies	\$0	\$376	\$658	\$282	\$1,306	\$929
6510	Books and Periodicals	\$559	\$1,260	\$1,533	\$273	\$2,854	\$1,594
6525	Bldg/Janitorial Supplies @ Champaign	\$254	\$10,929	\$3,703	(\$7,226)	\$13,778	\$2,849
6530	Consumable Supplies	\$280	\$20,779	\$19,684	(\$1,095)	\$37,538	\$16,760
6540	Dental Supplies	\$5,359	\$31,811	\$31,496	(\$315)	\$60,402	\$28,591
6550	Medical Supplies	\$1,775	\$72,390	\$75,121	\$2,731	\$150,179	\$77,790
6560	Office Supplies	\$593	\$8,861	\$17,644	\$8,782	\$32,957	\$24,096
6570	Outreach Supplies	\$4,919	\$7,843	\$1,417	(\$6,427)	\$3,475	(\$4,368)
6580	Program Materials	\$0	\$9,173	\$16,756	\$7,583	\$26,592	\$17,419
6590	Other Supplies	\$793	\$4,269	\$5,628	\$1,358	\$12,951	\$8,682
6610	Commercial Printing	\$1,390	\$1,642	\$1,016	(\$627)	\$2,266	\$623
6620	Photocopying	\$883	\$5,335	\$7,523	\$2,188	\$14,808	\$9,473
6710	Mileage	\$3,520	\$33,771	\$38,742	\$4,971	\$77,237	\$43,467
6720	Lodging	\$611	\$9,383	\$8,579	(\$804)	\$17,142	\$7,759
6730	Meals	\$73	\$3,949	\$3,862	(\$87)	\$7,322	\$3,373
6740	Commercial Transportation	\$0	\$2,424	\$1,344	(\$1,080)	\$3,175	\$751
6750	Vehicle Operations	\$222	\$1,834	\$2,104	\$270	\$3,373	\$1,539
6790	Other Travel	\$156	\$2,267	\$1,234	(\$1,032)	\$2,320	\$54
6810	Telephone Service	\$1,366	\$8,615	\$9,294	\$679	\$17,513	\$8,898
6820	Cellular Phone Service	\$193	\$1,051	\$1,080	\$29	\$2,158	\$1,107
6830	Internet Service	\$597	\$3,648	\$4,559	\$911	\$9,126	\$5,478

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6890 Other Telecommunication Expense	\$0	\$600	\$709	\$109	\$1,389	\$789
7015 Repairs & Maintenance @ Champaign	\$2,586	\$11,903	\$20,000	\$8,097	\$44,590	\$32,687
7025 Utilities @ Champaign	\$6,693	\$47,569	\$56,200	\$8,631	\$111,900	\$64,331
7030 Rent	\$4,066	\$24,396	\$24,852	\$456	\$49,700	\$25,304
7095 Other Occupancy Expenses @ Champaign	\$141	\$2,043	\$4,739	\$2,696	\$8,358	\$6,315
7096 Debt Service Principal @ Champaign	\$20,217	\$120,111	\$120,117	\$7	\$242,619	\$122,508
7097 Debt Service Capital Lease Principal	\$1,236	\$7,321	\$6,238	(\$1,083)	\$12,609	\$5,288
7098 Debt Service Interest @ Champaign	\$2,267	\$14,794	\$14,787	(\$7)	\$27,190	\$12,396
7099 Debt Service Capital Lease Interest	\$114	\$744	\$608	(\$136)	\$1,083	\$339
7110 Capital Outlay	(\$70)	\$22,205	\$27,073	\$4,868	\$39,988	\$17,783
7215 Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010 Unable To Pay/Bad Debt	(\$5,370)	\$22,503	\$27,631	\$5,129	\$53,618	\$31,116
9012 Sliding Scale Discounts Applied	\$7,783	\$39,440	\$58,507	\$19,066	\$117,418	\$77,978
9020 Over and Short	\$0	\$5	\$0	(\$5)	\$0	(\$5)
9932 Transfer to IMRF Fund	\$0	\$0	\$620,269	\$620,269	\$620,269	\$620,269
9934 Transfer to Insurance Fund	\$70,000	\$70,000	\$90,000	\$20,000	\$90,000	\$20,000
9935 Transfer to Building Capital Improvement F	\$200,000	\$200,000	\$200,000	\$0	\$200,000	\$0
Total Expenses	\$959,114	\$4,945,314	\$5,899,710	\$954,396	\$10,859,897	\$5,914,583
BEGINNING FUND BALANCE	\$4,182,801	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)	(\$228,519)	(\$17,449)	(\$944,409)	\$926,960	(\$1,025,323)	\$1,007,874
ENDING FUND BALANCE	\$3,954,283	\$3,954,283	\$3,027,323	\$926,960	\$2,946,409	\$1,007,874

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		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	\$145,815	\$148,737	(\$2,922)	\$297,475	(\$151,660)
4190	Other Property Taxes	\$0	\$0	\$198	(\$198)	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$3,232	\$20,684	\$23,964	(\$3,280)	\$47,671	(\$26,987)
4220	IL Dept of Human Services	\$7,247	\$52,544	\$60,300	(\$7,756)	\$119,015	(\$66,470)
4223	IL Dept of Children and Family Services	\$1,895	\$3,806	\$4,088	(\$283)	\$8,177	(\$4,371)
4240	County Contract	\$3,854	\$21,983	\$21,662	\$321	\$43,489	(\$21,506)
4260	ILCC Grants	\$0	\$0	\$74	(\$74)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$35	\$31	\$4	\$90	(\$54)
Total Revenues		\$40,532	\$244,867	\$259,055	(\$14,188)	\$516,547	(\$271,680)
Expenses							
6240	IMRF	\$36,534	\$230,885	\$637,106	\$406,221	\$1,258,480	\$1,027,595
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		\$36,534	\$230,885	\$16,837	(\$214,048)	\$638,211	\$407,326
BEGINNING FUND BALANCE		\$320,058	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$3,998	\$13,982	\$242,219	(\$228,236)	(\$121,664)	\$135,646
ENDING FUND BALANCE		\$324,056	\$324,056	\$552,292	(\$228,236)	\$188,410	\$135,646

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,940	\$11,639	\$11,766	(\$127)	\$23,531	(\$11,892)
4190	Other Property Taxes	\$0	\$0	\$38	(\$38)	\$73	(\$73)
Total Revenues		\$1,940	\$11,639	\$11,804	(\$165)	\$23,604	(\$11,965)
Expenses							
6315	Audit Fees	\$4,920	\$14,760	\$16,444	\$1,684	\$20,000	\$5,240
Total Expenses		\$4,920	\$14,760	\$16,444	\$1,684	\$20,000	\$5,240
BEGINNING FUND BALANCE		\$44,900	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		(\$2,980)	(\$3,121)	(\$4,640)	\$1,519	\$3,604	(\$6,725)
ENDING FUND BALANCE		\$41,920	\$41,920	\$40,401	\$1,519	\$48,645	(\$6,725)

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$38,017	\$38,801	(\$784)	\$77,602	(\$39,585)
4190	Other Property Taxes	\$0	\$0	\$57	(\$57)	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$1,155	\$3,390	\$5,185	(\$1,795)	\$10,069	(\$6,679)
4220	IL Dept of Human Services	\$862	\$4,335	\$6,279	(\$1,944)	\$17,778	(\$13,442)
4223	IL Dept of Children and Family Services	\$119	\$213	\$547	(\$334)	\$1,093	(\$880)
4240	County Contract	\$1,995	\$11,732	\$12,162	(\$429)	\$24,088	(\$12,356)
4260	ILCC Grants	\$0	\$0	\$75	(\$75)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$8	\$15	(\$8)	\$49	(\$41)
Total Revenues		\$10,466	\$57,695	\$63,120	(\$5,425)	\$131,016	(\$73,321)
Expenses							
6250	Unemployment Tax	\$1,728	\$4,523	\$6,382	\$1,859	\$45,620	\$41,097
6260	Workers' Compensation	\$3,995	\$28,272	\$30,180	\$1,907	\$60,590	\$32,318
6910	Property & Liability Insurance	\$2,198	\$13,026	\$14,000	\$974	\$28,000	\$14,974
6920	Professional Liability (Malpractice) Insuranc	\$4,536	\$26,723	\$28,750	\$2,027	\$57,500	\$30,777
6930	Auto Insurance	\$374	\$2,218	\$2,167	(\$50)	\$4,311	\$2,093
6990	Other Insurance	\$563	\$3,341	\$3,500	\$159	\$7,000	\$3,659
9921	Transfer from General Fund	(\$70,000)	(\$70,000)	(\$90,000)	(\$20,000)	(\$90,000)	(\$20,000)
Total Expenses		(\$56,607)	\$8,104	(\$5,021)	(\$13,125)	\$113,021	\$104,917
BEGINNING FUND BALANCE		(\$3,400)	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)		\$67,073	\$49,591	\$68,141	(\$18,550)	\$17,995	\$31,596
ENDING FUND BALANCE		\$63,673	\$63,673	\$82,223	(\$18,550)	\$32,077	\$31,596

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

All Funds Budget to Actual for the 6 Month Ended 12/31/17

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$14,700	\$88,203	\$88,200	\$3	\$176,400	(\$88,197)
Total Revenues		\$14,700	\$88,203	\$88,200	\$3	\$176,400	(\$88,197)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$500	\$500	\$1,000	\$1,000
7110	Capital Outlay	\$0	\$45,806	\$159,597	\$113,791	\$319,195	\$273,389
9921	Transfer from General Fund	(\$200,000)	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		(\$200,000)	(\$154,194)	(\$39,903)	\$114,291	\$120,195	\$274,389
BEGINNING FUND BALANCE		\$161,058	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$214,700	\$242,397	\$128,103	\$114,294	\$56,205	\$186,192
ENDING FUND BALANCE		\$375,759	\$375,759	\$261,465	\$114,294	\$189,567	\$186,192