



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
January 31, 2018, Unaudited**

Presented to Board of Health: March 12, 2018

Champaign-Urbana Public Health District
Director of Finance's Report
As of February 28, 2018, Unaudited Financials
April 9, 2018 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through February 28, 2018. Total cash as of 02/28/18 was \$4,071,026.
- Overview of Financials
 - Fund balance as of February 28, 2018 including this surplus is \$4,835,656 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - February 2018 ended with a year-to-date surplus of \$361,364. (See page 2, item b), which is more than the budgeted deficit of \$674,309. (See page 2, item c) for this same time period. Excluding transfers
 - **Revenue ended 2.22% below YTD budget.**
 - Property Taxes is below budget by \$60,965 (2.65%) (See page 2, item d)
 - Grants and Contracts is above budget by \$55,477 (1.69%) (See page 2, item e)
 - This includes \$51,116 for Accounts Receivable Work-in-Progress (WIP), and \$96,798 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 (9.58%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$135,093 below budget.
 - This includes \$(39,285) for 50/50 Dental Match and Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$2,737 above budget.
 - Other Revenue is below budget by \$16,337 (12.43%). (See page 2, item g)

- **Expenditures, excluding transfers ended 15.26% below YTD budget.**
 - Personnel Services are below budget by \$339,571. (8.41%) (See page 2, item h)
 - Fringe Benefits are below budget by \$699,213. (34.62%) (See page 2, item i)
 - Budgeted amount includes a pro-rated portion of \$500,000 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 \$33,648 (8.48%) (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 \$17,879 (6.24%) (See page 2, items k)
 - The primary variance is due to increased need for Housing Assistance.
 - Capital Outlay is below budget \$132K – Budget was pro-rated evenly over the 12 month period. (See page 2, items t)
 - Other Expenses is below budget by \$33K, primarily due to a decrease in sliding scale fees.

Champaign-Urbana Public Health District Balance Sheet - Governmental Funds

As of January 31, 2018

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
Assets						
Cash Equivalents	\$4,411,116.29	\$3,598,962.68	\$354,516.64	\$47,944.51	\$29,386.58	\$380,305.88
Accounts Receivable	\$1,236,092.76	\$1,191,198.79	\$33,884.91	\$0.00	\$9,189.06	\$1,820.00
Prepaid Expenses	\$91,301.03	\$60,526.15	\$0.00	\$0.00	\$30,774.88	\$0.00
Inventory	\$22,650.29	\$22,650.29	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$0.00	(\$504.36)	\$409.79	\$0.00	\$94.57	\$0.00
Total Assets	\$5,761,160.37	\$4,872,833.55	\$388,811.34	\$47,944.51	\$69,445.09	\$382,125.88
	\$5,761,160.37					
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$162,852.94	\$166,120.88	\$0.00	\$0.00	(\$4,327.00)	\$1,059.06
Deferred Revenue_Property Tax	\$574,777.46	\$506,459.49	\$50,932.67	\$4,085.17	\$13,300.13	\$0.00
Deferred Revenue_EH Permits	\$60,890.38	\$60,890.38	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$147.00	\$147.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$20,007.92	\$20,007.92	\$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	\$32,391.43	\$32,391.43	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$166,986.35	\$166,986.35	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$28,414.18	\$11,967.42	\$12,856.20	\$0.00	\$3,590.56	\$0.00
Total Liabilities	\$1,048,526.02	\$967,029.23	\$63,788.87	\$4,085.17	\$12,563.69	\$1,059.06
Total Fund Balance	\$4,712,634.35	\$3,905,804.32	\$325,022.47	\$43,859.34	\$56,881.40	\$381,066.82
Total Liabilities and Fund Balance	\$5,761,160.37	\$4,872,833.55	\$388,811.34	\$47,944.51	\$69,445.09	\$382,125.88
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)	\$238,343.30	(\$65,927.61)	\$14,948.63	(\$1,181.63)	\$42,799.33	\$247,704.58
ENDING FUND BALANCE	\$4,712,634.35 a	\$3,905,804.32	\$325,022.47	\$43,859.34	\$56,881.40	\$381,066.82

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		<u>ACTUAL</u>			<u>BUDGET</u>		
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
Revenues							
41xx	Property Taxes	\$285,633.26	\$1,967,415.82	\$2,022,278.14	(\$54,862.32) d	\$3,476,341.48	(\$1,508,925.66)
42xx	Grnats & Contracts	\$375,235.68	\$2,898,230.72	\$2,859,363.57	\$38,867.15 e	\$4,877,318.88	(\$1,979,088.16)
43xx	Fees for Services	\$152,227.95	\$1,178,844.95	\$1,262,650.79	(\$83,805.84) f	\$2,131,972.66	(\$953,127.71)
49xx	Other Revenue	\$8,182.40	\$107,056.37	\$115,289.82	(\$8,233.45) g	\$196,507.67	(\$89,451.30)
Total Revenues		<u>\$821,279.29</u>	<u>\$6,151,547.86</u>	<u>\$6,259,582.32</u>	<u>(\$108,034.46)</u>	<u>\$10,682,140.69</u>	<u>(\$4,530,592.83)</u>
Expenses							
61xx	Personnel Services	\$480,437.74	\$3,290,208.22	\$3,574,902.87	\$284,694.65 h	\$6,092,811.06	\$2,802,602.84
62xx	Fringe Benefits	\$174,042.98	\$1,171,373.45	\$1,778,357.29	\$606,983.84 i	\$3,022,423.52	\$1,851,050.07
63xx	Contractual	\$37,460.42	\$393,321.64	\$349,983.10	(\$43,338.54) j	\$581,775.12	\$188,453.48
64xx	Patient Care and Client Assistance	\$34,692.90	\$270,117.50	\$250,756.80	(\$19,360.70) k	\$429,372.43	\$159,254.93
65xx	Supplies	\$26,476.46	\$194,168.46	\$198,027.36	\$3,858.90 l	\$342,032.44	\$147,863.98
66xx	Printing	\$636.90	\$7,614.11	\$9,724.27	\$2,110.16 m	\$17,074.03	\$9,459.92
67xx	Travel and Transportation	\$5,854.96	\$59,482.66	\$64,124.37	\$4,641.71 n	\$110,569.84	\$51,087.18
68xx	Telecommunication	\$2,184.04	\$16,097.29	\$18,331.14	\$2,233.85 o	\$30,185.59	\$14,088.30
69xx	Insurance	\$7,670.42	\$52,978.81	\$56,489.45	\$3,510.64 p	\$96,810.63	\$43,831.82
70xx	Occupancy	\$15,763.62	\$101,799.23	\$127,871.66	\$26,072.43 q	\$214,548.65	\$112,749.42
70xx	Debt Service - Principal	\$21,446.88	\$148,878.53	\$147,615.02	(\$1,263.51) r	\$255,228.09	\$106,349.56
70xx	Debt Service - Interest	\$2,387.20	\$17,925.20	\$17,760.53	(\$164.67) s	\$28,272.85	\$10,347.65
71xx	Capital Outlay	\$44,267.34	\$112,278.34	\$216,593.38	\$104,315.04 t	\$359,183.18	\$246,904.84
90xx	Other	\$15,013.28	\$76,961.12	\$99,839.39	\$22,878.27 u	\$171,036.38	\$94,075.26
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00 v	\$0.00	\$0.00
Total Expenses		<u>\$868,335.14</u>	<u>\$5,913,204.56</u>	<u>\$6,910,376.63</u>	<u>\$997,172.07</u>	<u>\$11,751,323.81</u>	<u>\$5,838,119.25</u>
BEGINNING FUND BALANCE		\$4,759,690.20	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		(\$47,055.85)	\$238,343.30 b	(\$650,794.31) c	\$889,137.61	(\$1,069,183.12)	\$1,307,526.42
ENDING FUND BALANCE		<u>\$4,712,634.35</u>	<u>\$4,712,634.35</u>	<u>\$3,823,496.74</u>	<u>\$889,137.61</u>	<u>\$3,405,107.93</u>	<u>\$1,307,526.42</u>

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$1,333,727	\$1,361,242	(\$27,515)	\$2,332,832	(\$999,105)
4120	RE Tax Collected by County	\$52,500	\$364,400	\$366,450	(\$2,050)	\$628,200	(\$263,800)
4130	Personal Property Tax Replacement	\$10,023	\$41,240	\$53,443	(\$12,204)	\$102,069	(\$60,830)
4190	Other Property Taxes	\$0	\$0	\$8,167	(\$8,167)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$94,971	\$841,010	\$824,890	\$16,120	\$1,408,050	(\$567,040)
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	\$111,762	(\$111,762)	\$192,187	(\$192,187)
4220	IL Dept of Human Services	\$124,919	\$959,072	\$974,933	(\$15,861)	\$1,659,201	(\$700,129)
4223	IL Dept of Children and Family Services	\$0	\$58,422	\$80,851	(\$22,429)	\$138,602	(\$80,180)
4240	County Contract	\$58,662	\$411,236	\$395,617	\$15,620	\$687,095	(\$275,859)
4260	ILCC Grants	\$0	\$0	\$3,780	(\$3,780)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$2,732	\$76,034	\$66,453	\$9,581	\$95,066	(\$19,032)
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$93,083	\$243,666	(\$150,583)	\$417,713	(\$324,630)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$35,389	\$147,938	\$0	\$147,938	\$0	\$147,938
4299	A/R WIP	\$39,613	\$155,137	\$0	\$155,137	\$0	\$155,137
4310	CU & CC License Income	\$335	\$2,500	\$2,360	\$140	\$18,608	(\$16,108)
4315	Environmental Health Permits	\$22,908	\$161,513	\$151,541	\$9,972	\$259,784	(\$98,271)
4340	Vital Statistics	\$21,708	\$114,079	\$112,468	\$1,611	\$168,042	(\$53,963)
4343	IDPA Meaningful Use	\$0	\$55,250	\$0	\$55,250	\$0	\$55,250
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$83,558	(\$12,665)	\$143,243	(\$72,350)
4345	IDHFS - 50/50 Match WIP Dental	\$6,548	(\$32,738)	\$0	(\$32,738)	\$0	(\$32,738)
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	\$14,104	\$115,531	\$109,724	\$5,807	\$184,394	(\$68,863)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$7,732)	(\$54,518)	(\$63,601)	\$9,082	(\$108,443)	\$53,924
4375	Client Fee Revenue (Self-Pay)	\$12,357	\$101,744	\$116,304	(\$14,560)	\$204,510	(\$102,766)
4385	Medicaid Fee Revenue	\$103,804	\$787,996	\$882,984	(\$94,988)	\$1,502,729	(\$714,733)
4386	Medicaid Fee Write-Offs/Adjustments	(\$24,455)	(\$165,210)	(\$168,554)	\$3,344	(\$295,232)	\$130,022
4388	WPS Medicare	\$803	\$6,147	\$9,923	(\$3,776)	\$14,268	(\$8,121)
4389	WPS Medicare Write-Offs/Adjustments	(\$862)	(\$6,811)	(\$8,323)	\$1,511	(\$14,267)	\$7,456

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$2,710	\$22,345	\$33,867	(\$11,522)	\$53,724	(\$31,379)
4910	Interest Income	\$1,330	\$9,103	\$8,705	\$398	\$13,979	(\$4,876)
4930	Contributions-Private Sources	\$0	\$7	\$26	(\$19)	\$32	(\$25)
4990	Miscellaneous Income	\$485	\$3,376	\$3,658	(\$282)	\$6,096	(\$2,720)
Total Revenues		\$763,385	\$5,691,251	\$5,766,296	(\$75,045)	\$9,834,574	(\$4,143,323)
Expenses							
6100	Personnel Services	\$480,438	\$3,290,208	\$3,574,903	\$284,695	\$6,092,811	\$2,802,603
6210	Health Insurance	\$91,769	\$622,253	\$673,695	\$51,442	\$1,145,129	\$522,876
6220	Life Insurance	\$257	\$1,705	\$867	(\$838)	\$1,474	(\$231)
6230	FICA	\$34,442	\$236,161	\$304,552	\$68,391	\$509,134	\$272,973
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	(\$167)	(\$167)	\$131	\$298	\$1,997	\$2,164
6310	Advertising	\$1,207	\$104,394	\$6,949	(\$97,445)	\$15,917	(\$88,477)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$186	\$632	\$398	(\$234)	\$639	\$7
6325	Consultants	\$552	\$3,522	\$3,684	\$162	\$6,627	\$3,105
6327	Educational Materials	\$648	\$648	\$200	(\$448)	\$244	(\$403)
6330	Equipment Expense (Under \$500)	\$1,251	\$10,118	\$8,042	(\$2,075)	\$11,476	\$1,358
6335	IDPH Death Certificates	\$6,216	\$28,412	\$29,928	\$1,516	\$52,778	\$24,366
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,275	\$13,400	\$23,333	\$9,933	\$42,875	\$29,475
6347	Marketing	(\$144)	\$2,876	\$441	(\$2,435)	\$750	(\$2,126)
6350	Membership & Dues	\$1,795	\$14,737	\$19,616	\$4,880	\$32,137	\$17,400
6355	Non-CUPHD License Payments	\$0	\$1,505	\$13,160	\$11,655	\$22,555	\$21,050
6356	Employee Licence Reimbursement	\$0	\$107	\$4,466	\$4,359	\$8,063	\$7,956
6360	Payroll & Payment Fees	\$1,957	\$8,503	\$8,220	(\$283)	\$14,538	\$6,035
6365	Postage & Delivery	\$1,013	\$6,562	\$9,865	\$3,303	\$17,036	\$10,474
6370	INACTIVE - Professional Meetings	\$0	\$0	\$45	\$45	\$62	\$62
6373	Software License & Maintenance	\$13,273	\$92,567	\$82,229	(\$10,338)	\$141,906	\$49,339
6380	Subgrantee/Subcontractor	\$146	\$40,476	\$39,582	(\$894)	\$68,869	\$28,393

Statement of Revenues Expenditures & Changes in Fund Balance

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All Funds Budget to Actual for the 7 Month Ended 01/31/2018

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
6385	Professional Meetings/Trainings	\$410	\$9,526	\$16,823	\$7,297	\$29,180	\$19,654
6390	Other Contractual Services	\$7,676	\$37,898	\$62,417	\$24,519	\$94,824	\$56,926
6415	Consumer Representative	\$0	\$95	\$294	\$199	\$500	\$405
6421	Outside Dental Services	\$1,125	\$10,054	\$26,250	\$16,196	\$45,000	\$34,946
6425	Housing Assistance	\$18,454	\$136,304	\$107,919	(\$28,385)	\$185,000	\$48,696
6440	Mental Health	\$660	\$7,620	\$2,919	(\$4,701)	\$5,000	(\$2,620)
6450	Contract Nutritional Services	\$4,143	\$14,157	\$14,000	(\$157)	\$24,000	\$9,843
6451	Direct Nutrition Services	\$1,100	\$6,220	\$8,750	\$2,530	\$15,000	\$8,780
6455	Primary Care	\$5,278	\$53,148	\$48,147	(\$5,001)	\$82,548	\$29,400
6465	Transportation Assistance	\$198	\$1,068	\$350	(\$718)	\$600	(\$468)
6470	Utility Assistance	\$3,735	\$39,444	\$39,081	(\$363)	\$67,000	\$27,556
6490	Other Patient Care & Client Assistance	\$0	\$2,009	\$3,046	\$1,038	\$4,724	\$2,715
6500	IT Supplies	\$303	\$679	\$658	(\$21)	\$1,306	\$626
6510	Books and Periodicals	\$52	\$1,312	\$1,765	\$453	\$2,854	\$1,542
6525	Bldg/Janitorial Supplies @ Champaign	\$231	\$11,161	\$3,703	(\$7,458)	\$13,778	\$2,617
6530	Consumable Supplies	\$404	\$21,183	\$22,560	\$1,377	\$37,538	\$16,355
6540	Dental Supplies	\$5,967	\$37,778	\$35,327	(\$2,451)	\$60,402	\$22,624
6550	Medical Supplies	\$12,675	\$85,064	\$87,624	\$2,560	\$150,179	\$65,115
6560	Office Supplies	\$2,947	\$11,808	\$19,978	\$8,170	\$32,957	\$21,149
6570	Outreach Supplies	\$2,067	\$9,911	\$1,508	(\$8,403)	\$3,475	(\$6,435)
6580	Program Materials	\$580	\$9,753	\$18,230	\$8,477	\$26,592	\$16,839
6590	Other Supplies	\$1,250	\$5,520	\$6,675	\$1,155	\$12,951	\$7,431
6610	Commercial Printing	\$0	\$1,642	\$1,070	(\$572)	\$2,266	\$623
6620	Photocopying	\$637	\$5,972	\$8,654	\$2,683	\$14,808	\$8,837
6710	Mileage	\$4,717	\$38,487	\$45,028	\$6,540	\$77,237	\$38,750
6720	Lodging	\$233	\$9,616	\$9,612	(\$4)	\$17,142	\$7,527
6730	Meals	\$465	\$4,414	\$4,355	(\$59)	\$7,322	\$2,908
6740	Commercial Transportation	\$311	\$2,735	\$1,480	(\$1,255)	\$3,175	\$440
6750	Vehicle Operations	\$120	\$1,955	\$2,297	\$343	\$3,373	\$1,418
6790	Other Travel	\$9	\$2,276	\$1,352	(\$924)	\$2,320	\$45
6810	Telephone Service	\$1,372	\$9,987	\$10,888	\$902	\$17,513	\$7,526
6820	Cellular Phone Service	\$213	\$1,263	\$1,260	(\$3)	\$2,158	\$895
6830	Internet Service	\$600	\$4,247	\$5,328	\$1,081	\$9,126	\$4,879

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6890 Other Telecommunication Expense	\$0	\$600	\$854	\$254	\$1,389	\$789
7014 Repairs & Maintenance @ Rantoul	\$148	\$148	\$0	(\$148)	\$0	(\$148)
7015 Repairs & Maintenance @ Champaign	\$2,882	\$14,785	\$27,089	\$12,304	\$44,590	\$29,805
7025 Utilities @ Champaign	\$8,120	\$55,689	\$66,500	\$10,811	\$111,900	\$56,211
7030 Rent	\$4,066	\$28,462	\$28,994	\$532	\$49,700	\$21,238
7095 Other Occupancy Expenses @ Champaign	\$548	\$2,591	\$5,289	\$2,698	\$8,358	\$5,768
7096 Debt Service Principal @ Champaign	\$20,207	\$140,317	\$140,324	\$7	\$242,619	\$102,301
7097 Debt Service Capital Lease Principal	\$1,240	\$8,561	\$7,291	(\$1,270)	\$12,609	\$4,048
7098 Debt Service Interest @ Champaign	\$2,277	\$17,071	\$17,064	(\$7)	\$27,190	\$10,119
7099 Debt Service Capital Lease Interest	\$110	\$854	\$696	(\$158)	\$1,083	\$229
7110 Capital Outlay	\$43,208	\$65,413	\$30,396	(\$35,017)	\$39,988	(\$25,425)
7215 Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010 Unable To Pay/Bad Debt	\$8,967	\$31,470	\$31,833	\$363	\$53,618	\$22,148
9012 Sliding Scale Discounts Applied	\$6,004	\$45,444	\$68,007	\$22,563	\$117,418	\$71,974
9020 Over and Short	\$0	\$5	\$0	(\$5)	\$0	(\$5)
9030 Miscellaneous	\$42	\$42	\$0	(\$42)	\$0	(\$42)
9093 Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094 Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095 Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096 Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097 Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099 Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9932 Transfer to IMRF Fund	\$0	\$0	\$620,269	\$620,269	\$620,269	\$620,269
9934 Transfer to Insurance Fund	\$0	\$70,000	\$90,000	\$20,000	\$90,000	\$20,000
9935 Transfer to Building Capital Improvement F	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Total Expenses	\$811,864	\$5,757,178	\$6,758,263	\$1,001,085	\$10,859,897	\$5,102,719
BEGINNING FUND BALANCE	\$3,954,283	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)	(\$48,479)	(\$65,928)	(\$991,968)	\$926,040	(\$1,025,323)	\$959,396

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
ENDING FUND BALANCE	\$3,905,804	\$3,905,804	\$2,979,764	\$926,040	\$2,946,409	\$959,396

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		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	\$170,118	\$173,527	(\$3,409)	\$297,475	(\$127,357)
4190	Other Property Taxes	\$0	\$0	\$307	(\$307)	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$2,780	\$23,464	\$27,371	(\$3,907)	\$47,671	(\$24,207)
4220	IL Dept of Human Services	\$7,714	\$60,258	\$70,421	(\$10,163)	\$119,015	(\$58,757)
4223	IL Dept of Children and Family Services	\$0	\$3,806	\$4,770	(\$964)	\$8,177	(\$4,371)
4240	County Contract	\$3,524	\$25,506	\$25,260	\$247	\$43,489	(\$17,983)
4260	ILCC Grants	\$0	\$0	\$82	(\$82)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$35	\$31	\$4	\$90	(\$54)
Total Revenues		\$38,320	\$283,187	\$301,769	(\$18,582)	\$516,547	(\$233,360)
Expenses							
6240	IMRF	\$37,354	\$268,238	\$743,429	\$475,191	\$1,258,480	\$990,241
9093	Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094	Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095	Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096	Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097	Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		\$37,354	\$268,238	\$123,160	(\$145,078)	\$638,211	\$369,972
BEGINNING FUND BALANCE		\$324,056	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$966	\$14,949	\$178,609	(\$163,660)	(\$121,664)	\$136,612
ENDING FUND BALANCE		\$325,022	\$325,022	\$488,682	(\$163,660)	\$188,410	\$136,612

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		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	\$13,578	\$13,726	(\$148)	\$23,531	(\$9,953)
4190	Other Property Taxes	\$0	\$0	\$59	(\$59)	\$73	(\$73)
Total Revenues		<u>\$1,940</u>	<u>\$13,578</u>	<u>\$13,786</u>	<u>(\$208)</u>	<u>\$23,604</u>	<u>(\$10,025)</u>
Expenses							
6315	Audit Fees	\$0	\$14,760	\$20,000	\$5,240	\$20,000	\$5,240
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		<u>\$0</u>	<u>\$14,760</u>	<u>\$20,000</u>	<u>\$5,240</u>	<u>\$20,000</u>	<u>\$5,240</u>
BEGINNING FUND BALANCE		\$41,920	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$1,940	(\$1,182)	(\$6,214)	\$5,033	\$3,604	(\$4,785)
ENDING FUND BALANCE		<u>\$43,859</u>	<u>\$43,859</u>	<u>\$38,827</u>	<u>\$5,033</u>	<u>\$48,645</u>	<u>(\$4,785)</u>

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$44,353	\$45,268	(\$915)	\$77,602	(\$33,249)
4190	Other Property Taxes	\$0	\$0	\$88	(\$88)	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$1,296	\$4,686	\$5,888	(\$1,202)	\$10,069	(\$5,383)
4220	IL Dept of Human Services	\$1,607	\$5,942	\$8,735	(\$2,792)	\$17,778	(\$11,835)
4223	IL Dept of Children and Family Services	\$0	\$213	\$638	(\$425)	\$1,093	(\$880)
4240	County Contract	\$2,028	\$13,760	\$14,123	(\$364)	\$24,088	(\$10,328)
4260	ILCC Grants	\$0	\$0	\$77	(\$77)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$8	\$15	(\$8)	\$49	(\$41)
Total Revenues		\$11,267	\$68,962	\$74,832	(\$5,870)	\$131,016	(\$62,053)
Expenses							
6250	Unemployment Tax	\$6,384	\$10,908	\$20,484	\$9,577	\$45,620	\$34,712
6260	Workers' Compensation	\$4,004	\$32,276	\$35,199	\$2,923	\$60,590	\$28,314
6910	Property & Liability Insurance	\$2,198	\$15,224	\$16,333	\$1,110	\$28,000	\$12,776
6920	Professional Liability (Malpractice) Insuranc	\$4,536	\$31,259	\$33,542	\$2,282	\$57,500	\$26,241
6930	Auto Insurance	\$374	\$2,592	\$2,531	(\$61)	\$4,311	\$1,719
6990	Other Insurance	\$563	\$3,904	\$4,083	\$179	\$7,000	\$3,096
9093	Allocation of Occupancy Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9094	Allocation of IT Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9095	Allocation of EMR Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9096	Allocation of Centralized Records Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9097	Allocation of General (9000) Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9921	Transfer from General Fund	\$0	(\$70,000)	(\$90,000)	(\$20,000)	(\$90,000)	(\$20,000)
Total Expenses		\$18,059	\$26,163	\$22,173	(\$3,990)	\$113,021	\$86,858
BEGINNING FUND BALANCE		\$63,673	\$14,082	\$14,082	\$0	\$14,082	\$0

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
NET SURPLUS/(DEFICIT)	(\$6,792)	\$42,799	\$52,659	(\$9,860)	\$17,995	\$24,804
ENDING FUND BALANCE	<u>\$56,881</u>	<u>\$56,881</u>	<u>\$66,741</u>	<u>(\$9,860)</u>	<u>\$32,077</u>	<u>\$24,804</u>

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

All Funds Budget to Actual for the 7 Month Ended 01/31/2018

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$6,367	\$94,570	\$102,900	(\$8,330)	\$176,400	(\$81,830)
Total Revenues		\$6,367	\$94,570	\$102,900	(\$8,330)	\$176,400	(\$81,830)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$583	\$583	\$1,000	\$1,000
7110	Capital Outlay	\$1,059	\$46,865	\$186,197	\$139,332	\$319,195	\$272,330
9921	Transfer from General Fund	\$0	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		\$1,059	(\$153,135)	(\$13,220)	\$139,915	\$120,195	\$273,330
BEGINNING FUND BALANCE		\$375,759	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$5,308	\$247,705	\$116,120	\$131,585	\$56,205	\$191,500
ENDING FUND BALANCE		\$381,067	\$381,067	\$249,482	\$131,585	\$189,567	\$191,500