



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
February 28, 2018, Unaudited**

Presented to Board of Health: April 9, 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 February 28, 2018

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash Equivalents	\$4,071,026.08	\$3,282,124.11	\$334,236.83	\$47,944.51	\$20,981.71	\$385,738.92
Accounts Receivable	\$1,372,582.01	\$1,320,154.80	\$37,402.02	\$0.00	\$13,205.19	\$1,820.00
Prepaid Expenses	\$126,236.71	\$51,571.20	\$0.00	\$0.00	\$74,665.51	\$0.00
Inventory	\$23,310.22	\$23,310.22	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$5,593,155.02	\$4,677,160.33	\$371,638.85	\$47,944.51	\$108,852.41	\$387,558.92
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$198,627.32	\$151,362.32	\$0.00	\$1,640.00	\$45,625.00	\$0.00
Deferred Revenue_Property Tax	\$299,683.17	\$263,943.67	\$26,630.13	\$2,145.41	\$6,963.96	\$0.00
Deferred Revenue_EH Permits	\$39,395.79	\$39,395.79	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$544.00	\$544.00	\$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	\$32,120.47	\$32,120.47	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$157,779.97	\$157,779.97	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$27,282.48	\$11,583.97	\$12,652.30	\$0.00	\$3,046.21	\$0.00
Total Liabilities	\$757,499.48	\$658,796.47	\$39,282.43	\$3,785.41	\$55,635.17	\$0.00
Total Fund Balance	\$4,835,655.54	\$4,018,363.86	\$332,356.42	\$44,159.10	\$53,217.24	\$387,558.92
Total Liabilities and Fund Balance	\$5,593,155.02	\$4,677,160.33	\$371,638.85	\$47,944.51	\$108,852.41	\$387,558.92
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)	\$361,364.49	\$46,631.93	\$22,282.58	(\$881.87)	\$39,135.17	\$254,196.68
ENDING FUND BALANCE	\$4,835,655.54 a	\$4,018,363.86	\$332,356.42	\$44,159.10	\$53,217.24	\$387,558.92

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues							
41xx	Property Taxes	\$275,094.29	\$2,242,510.11	\$2,303,475.30	(\$60,965.19) d	\$3,476,341.48	(\$1,233,831.37)
42xx	Grants & Contracts	\$443,080.90	\$3,341,311.62	\$3,285,835.11	\$55,476.51 e	\$4,877,318.88	(\$1,536,007.26)
43xx	Fees for Services	\$116,490.50	\$1,295,335.45	\$1,432,528.72	(\$137,193.27) f	\$2,131,972.66	(\$836,637.21)
49xx	Other Revenue	\$8,059.20	\$115,115.57	\$131,452.81	(\$16,337.24) g	\$196,507.67	(\$81,392.10)
Total Revenues		\$842,724.89	\$6,994,272.75	\$7,153,291.94	(\$159,019.19)	\$10,682,140.69	(\$3,687,867.94)
Expenses							
61xx	Personnel Services	\$407,167.80	\$3,697,376.02	\$4,036,947.49	\$339,571.47 h	\$6,092,811.06	\$2,395,435.04
62xx	Fringe Benefits	\$149,175.67	\$1,320,549.20	\$2,019,762.02	\$699,212.82 i	\$3,022,423.52	\$1,701,874.32
63xx	Contractual	\$37,101.30	\$430,422.94	\$396,774.61	(\$33,648.33) j	\$581,775.12	\$151,352.18
64xx	Patient Care and Client Assistance	\$34,365.72	\$304,483.22	\$286,604.42	(\$17,878.80) k	\$429,372.43	\$124,889.21
65xx	Supplies	\$30,711.84	\$224,880.30	\$225,246.24	\$365.94 l	\$342,032.44	\$117,152.14
66xx	Printing	\$1,704.87	\$9,318.98	\$11,391.41	\$2,072.43 m	\$17,074.03	\$7,755.05
67xx	Travel and Transportation	\$5,973.25	\$65,455.91	\$72,910.32	\$7,454.41 n	\$110,569.84	\$45,113.93
68xx	Telecommunications	\$2,517.55	\$18,614.84	\$20,592.56	\$1,977.72 o	\$30,185.59	\$11,570.75
69xx	Insurance	\$6,909.18	\$59,887.99	\$64,538.45	\$4,650.46 p	\$96,810.63	\$36,922.64
70xx	Occupancy	\$15,890.81	\$117,565.04	\$145,696.99	\$28,131.95 q	\$214,548.65	\$96,983.61
70xx	Debt Services - Principal	\$21,328.39	\$170,206.92	\$168,943.51	(\$1,263.41) r	\$255,228.09	\$85,021.17
70xx	Debt Service - Interest	\$2,296.69	\$20,221.89	\$20,057.12	(\$164.77) s	\$28,272.85	\$8,050.96
71xx	Capital Outlay	\$0.00	\$112,403.34	\$244,016.64	\$131,613.30 t	\$359,183.18	\$246,779.84
90xx	Other	\$4,560.55	\$81,521.67	\$114,119.15	\$32,597.48 u	\$171,036.38	\$89,514.71
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00 v	\$0.00	\$0.00
Total Expenses		\$719,703.62	\$6,632,908.26	\$7,827,600.93	\$1,194,692.67	\$11,751,323.81	\$5,118,415.55
BEGINNING FUND BALANCE		\$4,712,634.27	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$123,021.27	\$361,364.49 b	(\$674,308.99) c	\$1,035,673.48	(\$1,069,183.12)	\$1,430,547.61
ENDING FUND BALANCE		\$4,835,655.54	\$4,835,655.54	\$3,799,982.06	\$1,035,673.48	\$3,405,107.93	\$1,430,547.61

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$190,532	\$1,524,260	\$1,555,705	(\$31,446)	\$2,332,832	(\$808,573)
4120	RE Tax Collected by County	\$51,983	\$416,383	\$418,800	(\$2,417)	\$628,200	(\$211,817)
4130	Personal Property Tax Replacement	\$0	\$41,240	\$53,443	(\$12,204)	\$102,069	(\$60,830)
4190	Other Property Taxes	\$0	\$0	\$9,333	(\$9,333)	\$14,000	(\$14,000)
4210	IL Dept of Public Health (Grants)	\$131,339	\$972,348	\$967,694	\$4,654	\$1,408,050	(\$435,702)
4211	IL Dept of Public Health (Fee for Service)	\$0	\$18,620	\$0	\$18,620	\$0	\$18,620
4215	IDPH Local Health Protection	\$140,722	\$140,722	\$127,901	\$12,821	\$192,187	(\$51,465)
4220	IL Dept of Human Services	\$156,090	\$1,115,161	\$1,107,816	\$7,346	\$1,659,201	(\$544,040)
4223	IL Dept of Children and Family Services	\$0	\$58,422	\$92,401	(\$33,980)	\$138,602	(\$80,180)
4240	County Contract	\$57,910	\$469,146	\$454,612	\$14,535	\$687,095	(\$217,949)
4260	ILCC Grants	\$0	\$0	\$5,888	(\$5,888)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$1,682	\$77,716	\$70,161	\$7,555	\$95,066	(\$17,350)
4295	IDHFS - 50/50 Match Family Case Manageme	\$3,715	\$96,798	\$278,475	(\$181,678)	\$417,713	(\$320,916)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$35,389	\$183,327	\$0	\$183,327	\$0	\$183,327
4299	A/R WIP	(\$104,022)	\$51,116	\$0	\$51,116	\$0	\$51,116
4310	CU & CC License Income	\$225	\$2,725	\$2,360	\$365	\$18,608	(\$15,883)
4315	Environmental Health Permits	\$22,395	\$183,908	\$173,190	\$10,718	\$259,784	(\$75,877)
4340	Vital Statistics	\$19,876	\$133,955	\$131,218	\$2,737	\$168,042	(\$34,087)
4343	IDPA Meaningful Use	\$0	\$55,250	\$0	\$55,250	\$0	\$55,250
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$95,495	(\$24,602)	\$143,243	(\$72,350)
4345	IDHFS - 50/50 Match WIP Dental	(\$6,548)	(\$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	\$13,265	\$128,796	\$124,359	\$4,437	\$184,394	(\$55,598)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$8,000)	(\$62,518)	(\$72,484)	\$9,966	(\$108,443)	\$45,925
4375	Client Fee Revenue (Self-Pay)	\$7,015	\$108,759	\$137,516	(\$28,757)	\$204,510	(\$95,751)
4385	Medicaid Fee Revenue	\$90,799	\$878,795	\$1,003,552	(\$124,757)	\$1,502,729	(\$623,934)
4386	Medicaid Fee Write-Offs/Adjustments	(\$27,569)	(\$192,780)	(\$198,766)	\$5,986	(\$295,232)	\$102,453
4388	WPS Medicare	\$510	\$6,656	\$10,814	(\$4,158)	\$14,268	(\$7,611)
4389	WPS Medicare Write-Offs/Adjustments	(\$510)	(\$7,321)	(\$9,511)	\$2,190	(\$14,267)	\$6,946

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$5,032	\$27,377	\$34,385	(\$7,009)	\$53,724	(\$26,347)
4910	Interest Income	\$1,137	\$10,239	\$9,704	\$536	\$13,979	(\$3,740)
4930	Contributions-Private Sources	\$0	\$7	\$26	(\$19)	\$32	(\$25)
4990	Miscellaneous Income	\$431	\$3,807	\$4,123	(\$316)	\$6,096	(\$2,290)
Total Revenues		\$783,398	\$6,474,648	\$6,588,612	(\$113,964)	\$9,834,574	(\$3,359,926)

Expenses

6100	Personnel Services	\$407,168	\$3,697,376	\$4,036,947	\$339,571	\$6,092,811	\$2,395,435
6210	Health Insurance	\$79,186	\$701,439	\$761,813	\$60,374	\$1,145,129	\$443,690
6220	Life Insurance	\$224	\$1,929	\$981	(\$948)	\$1,474	(\$455)
6230	FICA	\$29,449	\$265,610	\$342,941	\$77,331	\$509,134	\$243,524
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	(\$167)	\$131	\$298	\$1,997	\$2,164
6310	Advertising	\$1,759	\$106,153	\$10,604	(\$95,549)	\$15,917	(\$90,236)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$0	\$632	\$442	(\$190)	\$639	\$7
6325	Consultants	\$570	\$4,092	\$4,182	\$90	\$6,627	\$2,535
6327	Educational Materials	(\$119)	\$529	\$200	(\$329)	\$244	(\$285)
6330	Equipment Expense (Under \$500)	\$0	\$10,118	\$8,399	(\$1,719)	\$11,476	\$1,358
6335	IDPH Death Certificates	\$4,252	\$32,664	\$34,120	\$1,456	\$52,778	\$20,114
6340	INACTIVE - Laundry	\$0	\$0	\$0	\$0	\$300	\$300
6345	Legal Fees	\$1,975	\$15,375	\$26,667	\$11,292	\$42,875	\$27,500
6347	Marketing	\$0	\$2,876	\$504	(\$2,372)	\$750	(\$2,126)
6350	Membership & Dues	\$2,822	\$17,558	\$22,348	\$4,789	\$32,137	\$14,579
6355	Non-CUPHD License Payments	\$0	\$1,505	\$15,040	\$13,535	\$22,555	\$21,050
6356	Employee Licence Reimbursement	\$1,075	\$1,182	\$5,201	\$4,018	\$8,063	\$6,881
6360	Payroll & Payment Fees	\$1,592	\$10,095	\$9,561	(\$535)	\$14,538	\$4,443
6365	Postage & Delivery	\$4,376	\$10,938	\$11,233	\$294	\$17,036	\$6,098
6370	INACTIVE - Professional Meetings	\$0	\$0	\$50	\$50	\$62	\$62
6373	Software License & Maintenance	\$12,759	\$105,326	\$93,897	(\$11,429)	\$141,906	\$36,580
6380	Subgrantee/Subcontractor	\$399	\$40,875	\$47,144	\$6,269	\$68,869	\$27,994

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6385	Professional Meetings/Trainings	\$975	\$10,501	\$18,440	\$7,939	\$29,180	\$18,679
6390	Other Contractual Services	\$3,026	\$40,924	\$68,080	\$27,156	\$94,824	\$53,900
6415	Consumer Representative	\$0	\$95	\$336	\$241	\$500	\$405
6421	Outside Dental Services	\$13,779	\$23,833	\$30,000	\$6,167	\$45,000	\$21,167
6425	Housing Assistance	\$11,596	\$147,900	\$123,336	(\$24,564)	\$185,000	\$37,100
6440	Mental Health	\$480	\$8,100	\$3,336	(\$4,764)	\$5,000	(\$3,100)
6450	Contract Nutritional Services	\$0	\$14,157	\$16,000	\$1,843	\$24,000	\$9,843
6451	Direct Nutrition Services	\$1,000	\$7,220	\$10,000	\$2,780	\$15,000	\$7,780
6455	Primary Care	\$3,469	\$56,617	\$55,023	(\$1,594)	\$82,548	\$25,931
6465	Transportation Assistance	\$20	\$1,088	\$400	(\$688)	\$600	(\$488)
6470	Utility Assistance	\$3,632	\$43,076	\$44,664	\$1,588	\$67,000	\$23,924
6490	Other Patient Care & Client Assistance	\$390	\$2,398	\$3,509	\$1,111	\$4,724	\$2,326
6500	IT Supplies	\$50	\$729	\$1,013	\$284	\$1,306	\$576
6510	Books and Periodicals	\$0	\$1,312	\$1,984	\$672	\$2,854	\$1,542
6525	Bldg/Janitorial Supplies @ Champaign	\$45	\$11,205	\$5,684	(\$5,521)	\$13,778	\$2,573
6530	Consumable Supplies	\$369	\$21,552	\$25,557	\$4,006	\$37,538	\$15,986
6540	Dental Supplies	\$4,162	\$41,940	\$39,054	(\$2,886)	\$60,402	\$18,461
6550	Medical Supplies	\$17,288	\$102,352	\$100,115	(\$2,238)	\$150,179	\$47,827
6560	Office Supplies	\$2,140	\$13,948	\$22,679	\$8,731	\$32,957	\$19,009
6570	Outreach Supplies	\$5,757	\$15,668	\$1,681	(\$13,987)	\$3,475	(\$12,193)
6580	Program Materials	\$144	\$9,897	\$19,549	\$9,652	\$26,592	\$16,695
6590	Other Supplies	\$757	\$6,276	\$7,930	\$1,654	\$12,951	\$6,675
6610	Commercial Printing	\$615	\$2,257	\$1,537	(\$720)	\$2,266	\$8
6620	Photocopying	\$1,090	\$7,062	\$9,854	\$2,793	\$14,808	\$7,747
6710	Mileage	\$4,595	\$43,082	\$51,419	\$8,337	\$77,237	\$34,155
6720	Lodging	\$847	\$10,462	\$11,008	\$546	\$17,142	\$6,680
6730	Meals	\$300	\$4,714	\$5,007	\$293	\$7,322	\$2,608
6740	Commercial Transportation	\$35	\$2,771	\$1,603	(\$1,168)	\$3,175	\$404
6750	Vehicle Operations	\$66	\$2,021	\$2,407	\$386	\$3,373	\$1,352
6790	Other Travel	\$130	\$2,406	\$1,467	(\$939)	\$2,320	(\$86)
6810	Telephone Service	\$1,344	\$11,331	\$12,155	\$824	\$17,513	\$6,182
6820	Cellular Phone Service	\$174	\$1,437	\$1,440	\$3	\$2,158	\$721
6830	Internet Service	\$600	\$4,847	\$6,088	\$1,241	\$9,126	\$4,279

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
6890	Other Telecommunication Expense	\$400	\$1,000	\$909	(\$91)	\$1,389	\$389
7014	Repairs & Maintenance @ Rantoul	\$0	\$148	\$0	(\$148)	\$0	(\$148)
7015	Repairs & Maintenance @ Champaign	\$2,046	\$16,831	\$30,422	\$13,591	\$44,590	\$27,759
7025	Utilities @ Champaign	\$9,475	\$65,164	\$76,300	\$11,136	\$111,900	\$46,736
7030	Rent	\$4,066	\$32,528	\$33,136	\$608	\$49,700	\$17,172
7095	Other Occupancy Expenses @ Champaign	\$303	\$2,894	\$5,839	\$2,945	\$8,358	\$5,464
7096	Debt Service Principal @ Champaign	\$20,272	\$160,589	\$160,596	\$7	\$242,619	\$82,029
7097	Debt Service Capital Lease Principal	\$1,056	\$9,618	\$8,347	(\$1,270)	\$12,609	\$2,992
7098	Debt Service Interest @ Champaign	\$2,212	\$19,283	\$19,276	(\$7)	\$27,190	\$7,907
7099	Debt Service Capital Lease Interest	\$85	\$939	\$781	(\$158)	\$1,083	\$144
7110	Capital Outlay	\$0	\$65,413	\$31,220	(\$34,193)	\$39,988	(\$25,425)
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$102	\$31,572	\$36,341	\$4,770	\$53,618	\$22,047
9012	Sliding Scale Discounts Applied	\$4,429	\$49,873	\$77,778	\$27,905	\$117,418	\$67,546
9020	Over and Short	\$0	\$5	\$0	(\$5)	\$0	(\$5)
9030	Miscellaneous	\$30	\$72	\$0	(\$72)	\$0	(\$72)
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		\$670,838	\$6,428,016	\$7,525,972	\$1,097,955	\$10,859,897	\$4,431,881
BEGINNING FUND BALANCE		\$3,905,804	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)		\$112,560	\$46,632	(\$937,360)	\$983,992	(\$1,025,323)	\$1,071,955
ENDING FUND BALANCE		\$4,018,364	\$4,018,364	\$3,034,372	\$983,992	\$2,946,409	\$1,071,955

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		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	\$194,420	\$198,317	(\$3,896)	\$297,475	(\$103,054)
4190	Other Property Taxes	\$0	\$0	\$307	(\$307)	\$435	(\$435)
4210	IL Dept of Public Health (Grants)	\$3,533	\$26,996	\$31,850	(\$4,853)	\$47,671	(\$20,675)
4215	IDPH Local Health Protection	\$248	\$248	\$0	\$248	\$0	\$248
4220	IL Dept of Human Services	\$7,880	\$68,137	\$79,767	(\$11,629)	\$119,015	(\$50,877)
4223	IL Dept of Children and Family Services	\$0	\$3,806	\$5,451	(\$1,645)	\$8,177	(\$4,371)
4240	County Contract	\$3,483	\$28,990	\$28,858	\$132	\$43,489	(\$14,499)
4260	ILCC Grants	\$0	\$0	\$138	(\$138)	\$197	(\$197)
4290	Other Grants & Contracts	\$0	\$35	\$31	\$4	\$90	(\$54)
Total Revenues		\$39,446	\$322,633	\$344,719	(\$22,086)	\$516,547	(\$193,914)
Expenses							
6240	IMRF	\$32,112	\$300,350	\$843,571	\$543,221	\$1,258,480	\$958,129
9921	Transfer from General Fund	\$0	\$0	(\$620,269)	(\$620,269)	(\$620,269)	(\$620,269)
Total Expenses		\$32,112	\$300,350	\$223,302	(\$77,048)	\$638,211	\$337,860
BEGINNING FUND BALANCE		\$325,022	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$7,334	\$22,283	\$121,416	(\$99,134)	(\$121,664)	\$143,946
ENDING FUND BALANCE		\$332,356	\$332,356	\$431,490	(\$99,134)	\$188,410	\$143,946

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,940	\$15,518	\$15,687	(\$169)	\$23,531	(\$8,013)
4190	Other Property Taxes	\$0	\$0	\$59	(\$59)	\$73	(\$73)
Total Revenues		\$1,940	\$15,518	\$15,747	(\$229)	\$23,604	(\$8,086)
Expenses							
6315	Audit Fees	\$1,640	\$16,400	\$20,000	\$3,600	\$20,000	\$3,600
Total Expenses		\$1,640	\$16,400	\$20,000	\$3,600	\$20,000	\$3,600
BEGINNING FUND BALANCE		\$43,859	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$300	(\$882)	(\$4,253)	\$3,371	\$3,604	(\$4,486)
ENDING FUND BALANCE		\$44,159	\$44,159	\$40,788	\$3,371	\$48,645	(\$4,486)

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,336	\$50,689	\$51,735	(\$1,045)	\$77,602	(\$26,913)
4190	Other Property Taxes	\$0	\$0	\$88	(\$88)	\$125	(\$125)
4210	IL Dept of Public Health (Grants)	\$1,507	\$6,193	\$6,834	(\$641)	\$10,069	(\$3,875)
4215	IDPH Local Health Protection	\$13	\$13	\$0	\$13	\$0	\$13
4220	IL Dept of Human Services	\$1,594	\$7,536	\$10,958	(\$3,421)	\$17,778	(\$10,241)
4223	IL Dept of Children and Family Services	\$0	\$213	\$729	(\$516)	\$1,093	(\$880)
4240	County Contract	\$1,999	\$15,759	\$16,090	(\$331)	\$24,088	(\$8,329)
4260	ILCC Grants	\$0	\$0	\$166	(\$166)	\$213	(\$213)
4290	Other Grants & Contracts	\$0	\$8	\$15	(\$8)	\$49	(\$41)
Total Revenues		\$11,449	\$80,412	\$86,615	(\$6,203)	\$131,016	(\$50,604)
Expenses							
6250	Unemployment Tax	\$4,745	\$15,653	\$30,762	\$15,109	\$45,620	\$29,967
6260	Workers' Compensation	\$3,460	\$35,736	\$39,564	\$3,828	\$60,590	\$24,854
6910	Property & Liability Insurance	\$1,985	\$17,209	\$18,667	\$1,458	\$28,000	\$10,791
6920	Professional Liability (Malpractice) Insuranc	\$4,078	\$35,337	\$38,333	\$2,996	\$57,500	\$22,163
6930	Auto Insurance	\$338	\$2,929	\$2,872	(\$58)	\$4,311	\$1,381
6990	Other Insurance	\$508	\$4,413	\$4,667	\$254	\$7,000	\$2,587
9921	Transfer from General Fund	\$0	(\$70,000)	(\$90,000)	(\$20,000)	(\$90,000)	(\$20,000)
Total Expenses		\$15,114	\$41,277	\$44,864	\$3,587	\$113,021	\$71,744
BEGINNING FUND BALANCE		\$56,881	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)		(\$3,664)	\$39,135	\$41,751	(\$2,616)	\$17,995	\$21,140
ENDING FUND BALANCE		\$53,217	\$53,217	\$55,833	(\$2,616)	\$32,077	\$21,140

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

All Funds Budget to Actual for the 8 Month Ended 2/28/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$6,492	\$101,062	\$117,600	(\$16,538)	\$176,400	(\$75,338)
Total Revenues		\$6,492	\$101,062	\$117,600	(\$16,538)	\$176,400	(\$75,338)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$667	\$667	\$1,000	\$1,000
7110	Capital Outlay	\$0	\$46,865	\$212,797	\$165,932	\$319,195	\$272,330
9921	Transfer from General Fund	\$0	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		\$0	(\$153,135)	\$13,463	\$166,598	\$120,195	\$273,330
BEGINNING FUND BALANCE		\$381,067	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$6,492	\$254,197	\$104,137	\$150,060	\$56,205	\$197,992
ENDING FUND BALANCE		\$387,559	\$387,559	\$237,499	\$150,060	\$189,567	\$197,992