



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: May 14, 2018

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
As of March 31, 2018

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
Assets						
Cash Equivalents	\$3,823,720.15	\$3,102,180.50	\$328,713.90	\$46,304.51	(\$25,379.78)	\$371,901.02
Accounts Receivable	\$1,326,326.75	\$1,285,936.67	\$27,673.18	\$0.00	\$10,896.90	\$1,820.00
Prepaid Expenses	\$131,389.65	\$63,315.57	\$0.00	\$0.00	\$68,074.08	\$0.00
Inventory	\$20,143.56	\$20,143.56	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$5,301,580.11</u>	<u>\$4,471,576.30</u>	<u>\$356,387.08</u>	<u>\$46,304.51</u>	<u>\$53,591.20</u>	<u>\$373,721.02</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$138,523.12	\$135,523.12	\$0.00	\$0.00	\$0.00	\$3,000.00
Deferred Revenue_EH Permits	\$17,868.37	\$17,868.37	\$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	\$42,208.11	\$42,208.11	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$206,278.26	\$206,278.26	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$34,172.53	\$14,781.48	\$16,165.84	\$0.00	\$3,225.21	\$0.00
Total Liabilities	<u>\$441,116.67</u>	<u>\$418,725.62</u>	<u>\$16,165.84</u>	<u>\$0.00</u>	<u>\$3,225.21</u>	<u>\$3,000.00</u>
Total Fund Balance	<u>\$4,860,463.44</u>	<u>\$4,052,850.68</u>	<u>\$340,221.24</u>	<u>\$46,304.51</u>	<u>\$50,365.99</u>	<u>\$370,721.02</u>
Total Liabilities and Fund Balance	<u>\$5,301,580.11</u>	<u>\$4,471,576.30</u>	<u>\$356,387.08</u>	<u>\$46,304.51</u>	<u>\$53,591.20</u>	<u>\$373,721.02</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)	\$386,172.39	\$81,118.75	\$30,147.40	\$1,263.54	\$36,283.92	\$237,358.78
ENDING FUND BALANCE	<u>\$4,860,463.44</u> a	<u>\$4,052,850.68</u>	<u>\$340,221.24</u>	<u>\$46,304.51</u>	<u>\$50,365.99</u>	<u>\$370,721.02</u>

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$308,574.42	\$2,551,084.53	\$2,594,483.99	(\$43,399.46) d	\$3,476,341.48	(\$925,256.95)
42xx	Grants & Contracts	\$446,505.83	\$3,787,817.45	\$3,677,160.38	\$110,657.07 e	\$4,877,318.88	(\$1,089,501.43)
43xx	Fees for Services	\$126,941.90	\$1,422,277.35	\$1,621,118.70	(\$198,841.35) f	\$2,131,972.66	(\$709,695.31)
49xx	Other Revenue	\$8,393.64	\$123,509.21	\$148,398.41	(\$24,889.20) g	\$196,507.67	(\$72,998.46)
Total Revenues		\$890,415.79	\$7,884,688.54	\$8,041,161.48	(\$156,472.94)	\$10,682,140.69	(\$2,797,452.15)
Expenses							
61xx	Personnel Services	\$461,150.30	\$4,158,526.32	\$4,545,224.21	\$386,697.89 h	\$6,092,811.06	\$1,934,284.74
62xx	Fringe Benefits	\$166,366.18	\$1,486,915.38	\$2,277,244.95	\$790,329.57 i	\$3,022,423.52	\$1,535,508.14
63xx	Contractual	\$33,638.44	\$464,061.38	\$440,933.09	(\$23,128.29) j	\$581,775.12	\$117,713.74
64xx	Patient Care and Client Assistance	\$94,726.07	\$399,209.29	\$322,203.22	(\$77,006.07) k	\$429,372.43	\$30,163.14
65xx	Supplies	\$21,316.11	\$246,196.41	\$258,482.12	\$12,285.71 l	\$342,032.44	\$95,836.03
66xx	Printing	\$1,396.06	\$10,715.04	\$12,894.37	\$2,179.33 m	\$17,074.03	\$6,358.99
67xx	Travel and Transportation	\$6,389.56	\$71,845.47	\$81,500.77	\$9,655.30 n	\$110,569.84	\$38,724.37
68xx	Telecommunications	\$2,237.92	\$20,852.76	\$22,731.14	\$1,878.38 o	\$30,185.59	\$9,332.83
69xx	Insurance	\$7,376.98	\$67,264.97	\$72,610.55	\$5,345.58 p	\$96,810.63	\$29,545.66
70xx	Occupancy	\$15,385.12	\$132,950.16	\$164,222.32	\$31,272.16 q	\$214,548.65	\$81,598.49
70xx	Debt Service - Principal	\$21,793.44	\$192,000.36	\$190,549.04	(\$1,451.32) r	\$255,228.09	\$63,227.73
70xx	Debt Service - Interest	\$2,040.64	\$22,262.53	\$22,076.67	(\$185.86) s	\$28,272.85	\$6,010.32
71xx	Capital Outlay	\$24,273.56	\$136,676.90	\$271,439.91	\$134,763.01 t	\$359,183.18	\$222,506.28
90xx	Other	\$7,517.51	\$89,039.18	\$128,210.53	\$39,171.35 u	\$171,036.38	\$81,997.20
909x	Allocations	\$0.00	\$0.00	\$0.00	\$0.00 v	\$0.00	\$0.00
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00 w	\$0.00	\$0.00
Total Expenses		\$865,607.89	\$7,498,516.15	\$8,810,322.89	\$1,311,806.74	\$11,751,323.81	\$4,252,807.66
BEGINNING FUND BALANCE		\$4,835,655.54	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$24,807.90	\$386,172.39 b	(\$769,161.41) c	\$1,155,333.80	(\$1,069,183.12)	\$1,455,355.51
ENDING FUND BALANCE		\$4,860,463.44	\$4,860,463.44	\$3,705,129.64	\$1,155,333.80	\$3,405,107.93	\$1,455,355.51

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$205,722	\$1,729,982	\$1,750,169	(\$20,187)	\$2,332,832	(\$602,850)
4120	RE Tax Collected by County	\$53,712	\$470,095	\$471,150	(\$1,055)	\$628,200	(\$158,105)
4130	Personal Property Tax Replacement	\$8,891	\$50,131	\$63,192	(\$13,062)	\$102,069	(\$51,939)
4190	Other Property Taxes	\$4,509	\$4,509	\$10,500	(\$5,991)	\$14,000	(\$9,491)
4210	IL Dept of Public Health (Grants)	\$164,988	\$1,137,337	\$1,070,834	\$66,503	\$1,408,050	(\$270,713)
4211	IL Dept of Public Health (Fee for Service)	\$0	\$18,620	\$0	\$18,620	\$0	\$18,620
4215	IDPH Local Health Protection	\$23,976	\$164,698	\$144,040	\$20,659	\$192,187	(\$27,489)
4220	IL Dept of Human Services	\$152,763	\$1,267,924	\$1,246,950	\$20,975	\$1,659,201	(\$391,277)
4223	IL Dept of Children and Family Services	\$29,016	\$87,438	\$103,952	(\$16,514)	\$138,602	(\$51,164)
4240	County Contract	\$63,787	\$532,933	\$512,679	\$20,255	\$687,095	(\$154,162)
4260	ILCC Grants	\$0	\$0	\$6,032	(\$6,032)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$25,529	\$103,245	\$74,713	\$28,532	\$95,066	\$8,179
4295	IDHFS - 50/50 Match Family Case Manageme	\$95,298	\$192,095	\$313,285	(\$121,189)	\$417,713	(\$225,618)
4298	IDHFS - 50/50 Match WIP Family Case Ma	(\$77,160)	\$106,168	\$0	\$106,168	\$0	\$106,168
4299	A/R WIP	(\$54,234)	(\$3,118)	\$0	(\$3,118)	\$0	(\$3,118)
4310	CU & CC License Income	\$315	\$3,040	\$2,510	\$530	\$18,608	(\$15,568)
4315	Environmental Health Permits	\$23,077	\$206,985	\$194,838	\$12,147	\$259,784	(\$52,799)
4340	Vital Statistics	\$24,154	\$158,109	\$147,558	\$10,551	\$168,042	(\$9,933)
4343	IDPA Meaningful Use	\$0	\$55,250	\$0	\$55,250	\$0	\$55,250
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$107,432	(\$36,539)	\$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	\$6,402	\$135,198	\$139,656	(\$4,458)	\$184,394	(\$49,196)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$21,096)	(\$83,614)	(\$81,430)	(\$2,184)	(\$108,443)	\$24,828
4375	Client Fee Revenue (Self-Pay)	\$12,213	\$120,972	\$154,978	(\$34,006)	\$204,510	(\$83,538)
4385	Medicaid Fee Revenue	\$112,770	\$991,565	\$1,136,678	(\$145,113)	\$1,502,729	(\$511,164)
4386	Medicaid Fee Write-Offs/Adjustments	(\$35,175)	(\$227,954)	(\$222,378)	(\$5,576)	(\$295,232)	\$67,278
4388	WPS Medicare	\$428	\$7,084	\$11,598	(\$4,514)	\$14,268	(\$7,184)
4389	WPS Medicare Write-Offs/Adjustments	(\$453)	(\$7,774)	(\$10,700)	\$2,926	(\$14,267)	\$6,493

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$4,307	\$31,684	\$39,979	(\$8,296)	\$53,724	(\$22,040)
4910	Interest Income	\$1,128	\$11,367	\$10,740	\$627	\$13,979	(\$2,612)
4930	Contributions-Private Sources	\$0	\$7	\$26	(\$19)	\$32	(\$25)
4990	Miscellaneous Income	\$774	\$4,581	\$5,333	(\$752)	\$6,096	(\$1,516)
Total Revenues		\$825,642	\$7,300,290	\$7,404,711	(\$104,421)	\$9,834,574	(\$2,534,284)
Expenses							
6100	Personnel Services	\$461,150	\$4,158,526	\$4,545,224	\$386,698	\$6,092,811	\$1,934,285
6210	Health Insurance	\$89,594	\$791,032	\$858,744	\$67,711	\$1,145,129	\$354,096
6220	Life Insurance	\$252	\$2,182	\$1,105	(\$1,076)	\$1,474	(\$708)
6230	FICA	\$32,774	\$298,384	\$385,031	\$86,647	\$509,134	\$210,750
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	(\$167)	\$1,634	\$1,801	\$1,997	\$2,164
6310	Advertising	\$1,604	\$107,757	\$11,333	(\$96,424)	\$15,917	(\$91,840)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$93	\$725	\$495	(\$230)	\$639	(\$87)
6325	Consultants	\$528	\$4,620	\$4,740	\$120	\$6,627	\$2,007
6327	Educational Materials	\$188	\$717	\$200	(\$517)	\$244	(\$472)
6330	Equipment Expense (Under \$500)	\$2,310	\$12,427	\$9,074	(\$3,353)	\$11,476	(\$952)
6335	IDPH Death Certificates	\$0	\$32,664	\$39,428	\$6,764	\$52,778	\$20,114
6340	INACTIVE - Laundry	\$0	\$0	\$300	\$300	\$300	\$300
6345	Legal Fees	\$1,500	\$16,875	\$30,000	\$13,125	\$42,875	\$26,000
6347	Marketing	\$0	\$2,876	\$567	(\$2,309)	\$750	(\$2,126)
6350	Membership & Dues	\$1,660	\$19,218	\$24,696	\$5,478	\$32,137	\$12,919
6355	Non-CUPHD License Payments	\$590	\$2,095	\$16,920	\$14,825	\$22,555	\$20,460
6356	Employee Licence Reimbursement	\$766	\$1,949	\$6,513	\$4,564	\$8,063	\$6,115
6360	Payroll & Payment Fees	\$1,395	\$11,490	\$11,006	(\$484)	\$14,538	\$3,048
6365	Postage & Delivery	\$696	\$11,634	\$12,628	\$994	\$17,036	\$5,402
6370	INACTIVE - Professional Meetings	\$0	\$0	\$55	\$55	\$62	\$62
6373	Software License & Maintenance	\$13,193	\$118,519	\$106,289	(\$12,230)	\$141,906	\$23,387
6380	Subgrantee/Subcontractor	\$3,445	\$44,320	\$52,206	\$7,886	\$68,869	\$24,549

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6385	Professional Meetings/Trainings	\$945	\$11,446	\$21,196	\$9,750	\$29,180	\$17,734
6390	Other Contractual Services	\$4,726	\$45,650	\$72,538	\$26,887	\$94,824	\$49,174
6415	Consumer Representative	\$0	\$95	\$378	\$283	\$500	\$405
6421	Outside Dental Services	\$5,022	\$28,855	\$33,750	\$4,896	\$45,000	\$16,146
6425	Housing Assistance	\$26,381	\$174,282	\$138,753	(\$35,529)	\$185,000	\$10,718
6440	Mental Health	\$1,490	\$9,590	\$3,753	(\$5,837)	\$5,000	(\$4,590)
6450	Contract Nutritional Services	\$3,123	\$17,280	\$18,000	\$720	\$24,000	\$6,720
6451	Direct Nutrition Services	\$920	\$8,140	\$11,250	\$3,110	\$15,000	\$6,860
6455	Primary Care	\$43,513	\$100,130	\$61,899	(\$38,230)	\$82,548	(\$17,582)
6465	Transportation Assistance	\$104	\$1,192	\$450	(\$742)	\$600	(\$592)
6470	Utility Assistance	\$13,437	\$56,512	\$50,247	(\$6,265)	\$67,000	\$10,488
6490	Other Patient Care & Client Assistance	\$736	\$3,135	\$3,723	\$588	\$4,724	\$1,590
6500	IT Supplies	\$176	\$905	\$1,068	\$163	\$1,306	\$400
6510	Books and Periodicals	\$67	\$1,379	\$2,181	\$801	\$2,854	\$1,475
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$11,205	\$11,273	\$67	\$13,778	\$2,573
6530	Consumable Supplies	\$504	\$22,056	\$28,643	\$6,588	\$37,538	\$15,483
6540	Dental Supplies	\$4,600	\$46,541	\$45,817	(\$724)	\$60,402	\$13,861
6550	Medical Supplies	\$5,139	\$107,491	\$112,640	\$5,149	\$150,179	\$42,688
6560	Office Supplies	\$644	\$14,591	\$25,088	\$10,497	\$32,957	\$18,365
6570	Outreach Supplies	\$8,444	\$24,112	\$1,772	(\$22,340)	\$3,475	(\$20,636)
6580	Program Materials	\$670	\$10,567	\$20,864	\$10,297	\$26,592	\$16,025
6590	Other Supplies	\$1,073	\$7,349	\$9,136	\$1,787	\$12,951	\$5,602
6610	Commercial Printing	\$557	\$2,814	\$1,810	(\$1,005)	\$2,266	(\$549)
6620	Photocopying	\$839	\$7,901	\$11,085	\$3,184	\$14,808	\$6,908
6710	Mileage	\$4,874	\$47,957	\$57,724	\$9,767	\$77,237	\$29,281
6720	Lodging	\$702	\$11,164	\$12,157	\$993	\$17,142	\$5,978
6730	Meals	\$424	\$5,138	\$5,490	\$352	\$7,322	\$2,184
6740	Commercial Transportation	\$0	\$2,771	\$1,763	(\$1,008)	\$3,175	\$404
6750	Vehicle Operations	\$166	\$2,187	\$2,705	\$518	\$3,373	\$1,186
6790	Other Travel	\$223	\$2,629	\$1,661	(\$968)	\$2,320	(\$309)
6810	Telephone Service	\$2,321	\$13,651	\$13,299	(\$353)	\$17,513	\$3,861
6820	Cellular Phone Service	\$174	\$1,611	\$1,620	\$9	\$2,158	\$547
6830	Internet Service	(\$257)	\$4,590	\$6,848	\$2,258	\$9,126	\$4,535

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
6890	Other Telecommunication Expense	\$0	\$1,000	\$964	(\$36)	\$1,389	\$389
7014	Repairs & Maintenance @ Rantoul	\$0	\$148	\$0	(\$148)	\$0	(\$148)
7015	Repairs & Maintenance @ Champaign	\$935	\$17,766	\$33,756	\$15,989	\$44,590	\$26,824
7025	Utilities @ Champaign	\$9,397	\$74,561	\$86,800	\$12,239	\$111,900	\$37,339
7030	Rent	\$4,616	\$37,144	\$37,278	\$134	\$49,700	\$12,556
7095	Other Occupancy Expenses @ Champaign	\$437	\$3,331	\$6,389	\$3,058	\$8,358	\$5,027
7096	Debt Service Principal @ Champaign	\$20,545	\$181,135	\$181,142	\$7	\$242,619	\$61,484
7097	Debt Service Capital Lease Principal	\$1,248	\$10,865	\$9,407	(\$1,458)	\$12,609	\$1,744
7098	Debt Service Interest @ Champaign	\$1,939	\$21,222	\$21,215	(\$7)	\$27,190	\$5,968
7099	Debt Service Capital Lease Interest	\$102	\$1,041	\$862	(\$179)	\$1,083	\$42
7110	Capital Outlay	\$944	\$66,357	\$32,044	(\$34,313)	\$39,988	(\$26,369)
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$2,739	\$34,310	\$40,016	\$5,705	\$53,618	\$19,308
9012	Sliding Scale Discounts Applied	\$4,777	\$54,650	\$88,195	\$33,545	\$117,418	\$62,768
9020	Over and Short	\$0	\$5	\$0	(\$5)	\$0	(\$5)
9030	Miscellaneous	\$1	\$74	\$0	(\$74)	\$0	(\$74)
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		\$791,155	\$7,219,171	\$8,357,104	\$1,137,933	\$10,859,897	\$3,640,726
BEGINNING FUND BALANCE		\$4,018,364	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)		\$34,487	\$81,119	(\$952,393)	\$1,033,512	(\$1,025,323)	\$1,106,442

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
ENDING FUND BALANCE	\$4,052,851	\$4,052,851	\$3,019,339	\$1,033,512	\$2,946,409	\$1,106,442

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		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	\$26,165	\$220,586	\$223,106	(\$2,520)	\$297,475	(\$76,889)
4190	Other Property Taxes	\$465	\$465	\$356	\$109	\$435	\$30
4210	IL Dept of Public Health (Grants)	\$4,312	\$31,308	\$36,029	(\$4,721)	\$47,671	(\$16,362)
4215	IDPH Local Health Protection	\$438	\$686	\$0	\$686	\$0	\$686
4220	IL Dept of Human Services	\$6,645	\$74,783	\$89,904	(\$15,121)	\$119,015	(\$44,232)
4223	IL Dept of Children and Family Services	\$1,797	\$5,602	\$6,133	(\$530)	\$8,177	(\$2,574)
4240	County Contract	\$3,833	\$32,823	\$32,478	\$345	\$43,489	(\$10,666)
4260	ILCC Grants	\$0	\$0	\$155	(\$155)	\$197	(\$197)
4290	Other Grants & Contracts	\$88	\$123	\$73	\$50	\$90	\$33
Total Revenues		\$43,743	\$366,376	\$388,233	(\$21,858)	\$516,547	(\$150,171)
Expenses							
6240	IMRF	\$35,878	\$336,229	\$947,426	\$611,198	\$1,258,480	\$922,251
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		\$35,878	\$336,229	\$327,157	(\$9,071)	\$638,211	\$301,982
BEGINNING FUND BALANCE		\$332,356	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$7,865	\$30,147	\$61,076	(\$30,929)	(\$121,664)	\$151,811
ENDING FUND BALANCE		\$340,221	\$340,221	\$371,150	(\$30,929)	\$188,410	\$151,811

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$2,108	\$17,626	\$17,648	(\$22)	\$23,531	(\$5,905)
4190	Other Property Taxes	\$37	\$37	\$59	(\$22)	\$73	(\$36)
Total Revenues		\$2,145	\$17,664	\$17,708	(\$44)	\$23,604	(\$5,940)
Expenses							
6315	Audit Fees	\$0	\$16,400	\$20,000	\$3,600	\$20,000	\$3,600
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		\$0	\$16,400	\$20,000	\$3,600	\$20,000	\$3,600
BEGINNING FUND BALANCE		\$44,159	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$2,145	\$1,264	(\$2,292)	\$3,556	\$3,604	(\$2,340)
ENDING FUND BALANCE		\$46,305	\$46,305	\$42,749	\$3,556	\$48,645	(\$2,340)

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,843	\$57,532	\$58,201	(\$669)	\$77,602	(\$20,070)
4190	Other Property Taxes	\$121	\$121	\$102	\$19	\$125	(\$3)
4210	IL Dept of Public Health (Grants)	\$1,376	\$7,570	\$7,634	(\$64)	\$10,069	(\$2,499)
4215	IDPH Local Health Protection	\$50	\$63	\$0	\$63	\$0	\$63
4220	IL Dept of Human Services	\$1,550	\$9,086	\$13,201	(\$4,115)	\$17,778	(\$8,691)
4223	IL Dept of Children and Family Services	\$347	\$560	\$820	(\$260)	\$1,093	(\$534)
4240	County Contract	\$2,066	\$17,825	\$18,037	(\$213)	\$24,088	(\$6,263)
4260	ILCC Grants	\$0	\$0	\$173	(\$173)	\$213	(\$213)
4290	Other Grants & Contracts	\$41	\$49	\$40	\$8	\$49	\$0
Total Revenues		\$12,393	\$92,805	\$98,209	(\$5,404)	\$131,016	(\$38,211)
Expenses							
6250	Unemployment Tax	\$3,958	\$19,611	\$38,940	\$19,329	\$45,620	\$26,009
6260	Workers' Compensation	\$3,909	\$39,645	\$44,365	\$4,719	\$60,590	\$20,945
6910	Property & Liability Insurance	\$2,198	\$19,406	\$21,000	\$1,594	\$28,000	\$8,594
6920	Professional Liability (Malpractice) Insuranc	\$4,243	\$39,580	\$43,125	\$3,545	\$57,500	\$17,920
6930	Auto Insurance	\$374	\$3,304	\$3,236	(\$68)	\$4,311	\$1,007
6990	Other Insurance	\$563	\$4,976	\$5,250	\$274	\$7,000	\$2,024
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		\$15,245	\$56,521	\$65,915	\$9,394	\$113,021	\$56,500

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
BEGINNING FUND BALANCE	\$53,217	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)	(\$2,851)	\$36,284	\$32,294	\$3,990	\$17,995	\$18,289
ENDING FUND BALANCE	\$50,366	\$50,366	\$46,376	\$3,990	\$32,077	\$18,289

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

All Funds Budget to Actual for the 9 Months Ended 3/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$6,492	\$107,554	\$132,300	(\$24,746)	\$176,400	(\$68,846)
Total Revenues		\$6,492	\$107,554	\$132,300	(\$24,746)	\$176,400	(\$68,846)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$750	\$750	\$1,000	\$1,000
7110	Capital Outlay	\$23,330	\$70,195	\$239,396	\$169,201	\$319,195	\$249,000
9921	Transfer from General Fund	\$0	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		\$23,330	(\$129,805)	\$40,146	\$169,951	\$120,195	\$250,000
BEGINNING FUND BALANCE		\$387,559	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		(\$16,838)	\$237,359	\$92,154	\$145,205	\$56,205	\$181,154
ENDING FUND BALANCE		\$370,721	\$370,721	\$225,516	\$145,205	\$189,567	\$181,154