



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: July 9, 2018

Champaign-Urbana Public Health District
Director of Finance's Report
As of April 30, 2018, Unaudited Financials
July 3, 2018 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through May 31, 2018. Total cash as of 05/30/18 was \$4,095,139.
- Overview of Financials
 - Fund balance as of April 30, 2018 including this surplus is \$5,039,728 (See page 1, item a); which is 43% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - April 2018 ended with a year-to-date surplus of \$565,437. (See page 2, item b), which is more than the budgeted deficit of \$979,615. (See page 2, item c) for this same time period. Excluding transfers
 - **Revenue ended 1.02% below YTD budget.**
 - Property Taxes is below budget by \$19,273 (0.60%) (See page 2, item d)
 - Grants and Contracts is above budget by \$119,712 (2.68%) (See page 2, item e)
 - This includes \$71,685 for Accounts Receivable Work-in-Progress (WIP), and \$124,804 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 \$187,500 (8.14%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$174,462 below budget.
 - This includes \$(39,285) for 50/50 Dental Match and Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$10,551 above budget.
 - Other Revenue is below budget by \$39,677 (21.80%). (See page 2, item g)

- **Expenditures, excluding transfers ended 15.24% below YTD budget.**
 - Personnel Services are below budget by \$497,392. (8.90%) (See page 2, item h)
 - Fringe Benefits are below budget by \$956,583. (34.40%) (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 \$40,800 (7.60%) (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. This amount is also increasing due to the District receiving additional grant money for these programs. Revenue for this has been included.
 -
 - Patient Care and Client Assistance is above budget by \$71,080 (18.06%) (See page 2, items k)
 - The primary variance is due to increased need for Housing Assistance and Primary Care services. This expense is reimbursed under Grants & Contracts.
 - Capital Outlay is below budget \$172K – Budget was pro-rated evenly over the 12 month period. (See page 2, items t). Roof repair schedule has been moved to FY 2019.
 - Other Expenses are below budget by \$52K, primarily due to a decrease in sliding scale fees and self-pay bad debts.

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds

As of May 31, 2018

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash Equivalents	\$4,095,139.38	\$3,322,530.30	\$355,873.69	\$51,426.07	(\$10,294.84)	\$375,604.16
Accounts Receivable	\$1,445,047.75	\$1,403,088.21	\$30,656.69	\$0.00	\$9,732.85	\$1,570.00
Prepaid Expenses	\$351,905.62	\$298,645.96	\$0.00	\$0.00	\$53,259.66	\$0.00
Inventory	\$21,289.42	\$21,289.42	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$5,913,382.17</u>	<u>\$5,045,553.89</u>	<u>\$386,530.38</u>	<u>\$51,426.07</u>	<u>\$52,697.67</u>	<u>\$377,174.16</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$167,548.61	\$165,148.61	\$0.00	\$0.00	\$0.00	\$2,400.00
Deferred Property Taxes	\$75,041.64	\$48,265.21	\$20,087.88	\$1,420.16	\$5,268.39	\$0.00
Deferred Revenue_EH Permits	\$218,832.87	\$218,832.87	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$2,699.00	\$2,699.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	(\$5,684.64)	(\$5,684.64)	\$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	\$67,775.44	\$67,775.44	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$297,539.90	\$297,539.90	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$47,842.98	\$21,247.28	\$23,016.94	\$0.00	\$3,578.76	\$0.00
Total Liabilities	<u>\$873,654.16</u>	<u>\$817,882.03</u>	<u>\$43,104.82</u>	<u>\$1,420.16</u>	<u>\$8,847.15</u>	<u>\$2,400.00</u>
Total Fund Balance	<u>\$5,039,728.01</u>	<u>\$4,227,671.86</u>	<u>\$343,425.56</u>	<u>\$50,005.91</u>	<u>\$43,850.52</u>	<u>\$374,774.16</u>
Total Liabilities and Fund Balance	<u>\$5,913,382.17</u>	<u>\$5,045,553.89</u>	<u>\$386,530.38</u>	<u>\$51,426.07</u>	<u>\$52,697.67</u>	<u>\$377,174.16</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)	\$565,436.96	\$255,939.93	\$33,351.72	\$4,964.94	\$29,768.45	\$241,411.92
ENDING FUND BALANCE	<u>\$5,039,728.01</u> a	<u>\$4,227,671.86</u>	<u>\$343,425.56</u>	<u>\$50,005.91</u>	<u>\$43,850.52</u>	<u>\$374,774.16</u>

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues							
41xx	Property Taxes	\$309,393.71	\$3,169,518.75	\$3,188,791.43	(\$19,272.68) d	\$3,476,341.48	(\$306,822.73)
42xx	Grants & Contracts	\$406,515.74	\$4,592,589.31	\$4,472,877.74	\$119,711.57 e	\$4,877,318.88	(\$284,729.57)
43xx	Fees for Services	\$204,942.23	\$1,809,593.00	\$1,970,014.46	(\$160,421.46) f	\$2,131,972.66	(\$322,379.66)
49xx	Other Revenue	\$9,071.83	\$140,824.57	\$180,501.52	(\$39,676.95) g	\$196,507.67	(\$55,683.10)
Total Revenues		\$929,923.51	\$9,712,525.63	\$9,812,185.15	(\$99,659.52)	\$10,682,140.69	(\$969,615.06)
Expenses							
61xx	Personnel Services	\$515,144.77	\$5,093,226.09	\$5,590,618.28	\$497,392.19 h	\$6,092,811.06	\$999,584.97
62xx	Fringe Benefits	\$187,245.97	\$1,824,429.96	\$2,781,013.41	\$956,583.45 i	\$3,022,423.52	\$1,197,993.56
63xx	Contractual	\$49,308.35	\$577,680.47	\$536,880.20	(\$40,800.27) j	\$581,775.12	\$4,094.65
64xx	Patient Care and Client Assistance	\$42,958.76	\$464,648.71	\$393,569.06	(\$71,079.65) k	\$429,372.43	(\$35,276.28)
65xx	Supplies	\$31,205.98	\$296,251.40	\$313,899.83	\$17,648.43 l	\$342,032.44	\$45,781.04
66xx	Printing	\$1,803.40	\$11,438.22	\$15,642.71	\$4,204.49 m	\$17,074.03	\$5,635.81
67xx	Travel and Transportation	\$7,392.11	\$88,521.77	\$101,615.18	\$13,093.41 n	\$110,569.84	\$22,048.07
68xx	Telecommunications	\$2,154.11	\$25,164.11	\$27,684.89	\$2,520.78 o	\$30,185.59	\$5,021.48
69xx	Insurance	\$7,376.99	\$81,780.97	\$88,742.79	\$6,961.82 p	\$96,810.63	\$15,029.66
70xx	Occupancy	\$15,155.41	\$161,366.44	\$196,450.13	\$35,083.69 q	\$214,548.65	\$53,182.21
709x	Debt Service - Principal	\$21,789.36	\$235,446.09	\$233,619.97	(\$1,826.12) r	\$255,228.09	\$19,782.00
709x	Debt Service - Interest	\$2,044.72	\$26,484.96	\$26,255.90	(\$229.06) s	\$28,272.85	\$1,787.89
71xx	Capital Outlay	\$14,319.25	\$156,161.21	\$329,023.18	\$172,861.97 t	\$359,183.18	\$203,021.97
90xx	Other	\$9,520.39	\$104,488.27	\$156,784.77	\$52,296.50 u	\$171,036.38	\$66,548.11
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		\$907,419.57	\$9,147,088.67	\$10,791,800.30	\$1,644,711.63	\$11,751,323.81	\$2,604,235.14
BEGINNING FUND BALANCE		\$5,017,224.07	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$22,503.94	\$565,436.96 b	(\$979,615.15) c	\$1,545,052.11	(\$1,069,183.12)	\$1,634,620.08
ENDING FUND BALANCE		\$5,039,728.01	\$5,039,728.01	\$3,494,675.90	\$1,545,052.11	\$3,405,107.93	\$1,634,620.08

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$201,738	\$2,133,457	\$2,139,095	(\$5,638)	\$2,332,832	(\$199,375)
4120	RE Tax Collected by County	\$54,813	\$579,720	\$575,850	\$3,870	\$628,200	(\$48,480)
4130	Personal Property Tax Replacement	\$18,631	\$87,039	\$95,048	(\$8,009)	\$102,069	(\$15,031)
4190	Other Property Taxes	\$0	\$4,509	\$12,833	(\$8,324)	\$14,000	(\$9,491)
4210	IL Dept of Public Health (Grants)	\$139,405	\$1,367,168	\$1,292,902	\$74,267	\$1,408,050	(\$40,882)
4211	IL Dept of Public Health (Fee for Service)	\$0	\$18,620	\$0	\$18,620	\$0	\$18,620
4215	IDPH Local Health Protection	\$16,957	\$198,611	\$176,183	\$22,429	\$192,187	\$6,424
4220	IL Dept of Human Services	\$85,838	\$1,466,063	\$1,520,651	(\$54,589)	\$1,659,201	(\$193,139)
4223	IL Dept of Children and Family Services	(\$1)	\$87,437	\$127,052	(\$39,615)	\$138,602	(\$51,165)
4240	County Contract	\$58,319	\$649,819	\$630,131	\$19,689	\$687,095	(\$37,276)
4260	ILCC Grants	\$0	\$0	\$6,807	(\$6,807)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$8,806	\$118,562	\$86,765	\$31,797	\$95,066	\$23,495
4295	IDHFS - 50/50 Match Family Case Manageme	\$85,922	\$278,017	\$382,904	(\$104,886)	\$417,713	(\$139,696)
4298	IDHFS - 50/50 Match WIP Family Case Ma	(\$69,871)	\$71,685	\$0	\$71,685	\$0	\$71,685
4299	A/R WIP	\$66,522	\$124,804	\$0	\$124,804	\$0	\$124,804
4310	CU & CC License Income	\$18,025	\$31,075	\$18,329	\$12,746	\$18,608	\$12,467
4315	Environmental Health Permits	\$19,895	\$249,816	\$238,136	\$11,680	\$259,784	(\$9,969)
4340	Vital Statistics	\$17,206	\$192,374	\$168,042	\$24,332	\$168,042	\$24,332
4343	IDPA Meaningful Use	\$34,000	\$89,250	\$0	\$89,250	\$0	\$89,250
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$131,306	(\$60,413)	\$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	\$125	\$0	\$125	\$0
4356	Smoking Citation Fines - County	\$0	\$0	\$444	(\$444)	\$489	(\$489)
4364	Health Insurance Fees	\$9,607	\$154,381	\$168,877	(\$14,496)	\$184,394	(\$30,013)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$5,030)	(\$89,929)	(\$99,395)	\$9,466	(\$108,443)	\$18,514
4375	Client Fee Revenue (Self-Pay)	\$9,052	\$143,327	\$189,061	(\$45,734)	\$204,510	(\$61,183)
4385	Medicaid Fee Revenue	\$109,912	\$1,215,597	\$1,376,431	(\$160,835)	\$1,502,729	(\$287,132)
4386	Medicaid Fee Write-Offs/Adjustments	(\$11,763)	(\$246,084)	(\$270,524)	\$24,439	(\$295,232)	\$49,148
4388	WPS Medicare	\$600	\$7,937	\$12,979	(\$5,042)	\$14,268	(\$6,330)
4389	WPS Medicare Write-Offs/Adjustments	(\$351)	(\$8,379)	(\$13,078)	\$4,700	(\$14,267)	\$5,889

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$3,790	\$38,495	\$49,282	(\$10,786)	\$53,724	(\$15,228)
4900	Other Revenue	\$0	\$30	\$0	\$30	\$0	\$30
4910	Interest Income	\$1,105	\$13,580	\$12,786	\$794	\$13,979	(\$400)
4930	Contributions-Private Sources	\$0	\$7	\$29	(\$22)	\$32	(\$25)
4990	Miscellaneous Income	\$975	\$6,170	\$5,987	\$183	\$6,096	\$73
Total Revenues		\$874,098	\$9,014,892	\$9,035,036	(\$20,144)	\$9,834,574	(\$819,682)
Expenses							
6100	Personnel Services	\$515,145	\$5,093,226	\$5,590,618	\$497,392	\$6,092,811	\$999,585
6210	Health Insurance	\$103,715	\$976,199	\$1,052,604	\$76,405	\$1,145,129	\$168,929
6220	Life Insurance	\$280	\$2,692	\$1,355	(\$1,337)	\$1,474	(\$1,218)
6230	FICA	\$36,931	\$365,377	\$469,168	\$103,791	\$509,134	\$143,757
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	(\$167)	\$1,816	\$1,983	\$1,997	\$2,164
6310	Advertising	\$13,001	\$144,219	\$14,664	(\$129,555)	\$15,917	(\$128,302)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$53	\$868	\$585	(\$283)	\$639	(\$229)
6325	Consultants	\$552	\$5,814	\$6,101	\$287	\$6,627	\$813
6327	Educational Materials	\$188	\$1,092	\$222	(\$869)	\$244	(\$847)
6330	Equipment Expense (Under \$500)	\$3,663	\$16,331	\$10,461	(\$5,869)	\$11,476	(\$4,855)
6335	IDPH Death Certificates	\$4,636	\$47,152	\$48,397	\$1,245	\$52,778	\$5,626
6340	INACTIVE - Laundry	\$0	\$0	\$300	\$300	\$300	\$300
6345	Legal Fees	\$1,275	\$19,750	\$39,542	\$19,792	\$42,875	\$23,125
6347	Marketing	(\$154)	\$2,722	\$693	(\$2,029)	\$750	(\$1,972)
6350	Membership & Dues	\$2,024	\$22,903	\$29,389	\$6,487	\$32,137	\$9,235
6355	Non-CUPHD License Payments	\$0	\$2,095	\$20,680	\$18,585	\$22,555	\$20,460
6356	Employee Licence Reimbursement	\$328	\$2,511	\$7,567	\$5,055	\$8,063	\$5,552
6360	Payroll & Payment Fees	\$1,292	\$13,988	\$13,315	(\$673)	\$14,538	\$550
6365	Postage & Delivery	\$1,676	\$14,475	\$15,580	\$1,105	\$17,036	\$2,561
6370	INACTIVE - Professional Meetings	\$0	\$0	\$56	\$56	\$62	\$62
6373	Software License & Maintenance	\$13,536	\$144,804	\$130,105	(\$14,699)	\$141,906	(\$2,898)

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6380	Subgrantee/Subcontractor	\$300	\$50,568	\$63,068	\$12,500	\$68,869	\$18,300
6385	Professional Meetings/Trainings	\$1,900	\$13,824	\$26,813	\$12,989	\$29,180	\$15,356
6390	Other Contractual Services	\$5,040	\$55,486	\$88,427	\$32,941	\$94,824	\$39,338
6415	Consumer Representative	\$0	\$95	\$462	\$367	\$500	\$405
6421	Outside Dental Services	(\$844)	\$28,011	\$41,250	\$13,240	\$45,000	\$16,990
6425	Housing Assistance	\$18,695	\$209,856	\$169,587	(\$40,269)	\$185,000	(\$24,856)
6440	Mental Health	\$500	\$10,630	\$4,587	(\$6,043)	\$5,000	(\$5,630)
6450	Contract Nutritional Services	\$3,633	\$20,913	\$22,000	\$1,087	\$24,000	\$3,087
6451	Direct Nutrition Services	\$880	\$9,820	\$13,750	\$3,930	\$15,000	\$5,180
6455	Primary Care	\$12,408	\$113,287	\$75,663	(\$37,624)	\$82,548	(\$30,738)
6465	Transportation Assistance	\$355	\$1,526	\$550	(\$976)	\$600	(\$926)
6470	Utility Assistance	\$7,281	\$66,887	\$61,413	(\$5,474)	\$67,000	\$113
6490	Other Patient Care & Client Assistance	\$50	\$3,625	\$4,308	\$683	\$4,724	\$1,100
6500	IT Supplies	\$121	\$1,887	\$1,187	(\$700)	\$1,306	(\$581)
6510	Books and Periodicals	\$139	\$1,518	\$2,619	\$1,100	\$2,854	\$1,336
6525	Bldg/Janitorial Supplies @ Champaign	\$2,194	\$13,490	\$12,525	(\$965)	\$13,778	\$288
6530	Consumable Supplies	\$5,056	\$27,543	\$34,690	\$7,147	\$37,538	\$9,995
6540	Dental Supplies	\$2,970	\$55,088	\$55,311	\$223	\$60,402	\$5,314
6550	Medical Supplies	\$11,777	\$121,491	\$137,672	\$16,181	\$150,179	\$28,689
6560	Office Supplies	\$1,668	\$22,140	\$30,173	\$8,033	\$32,957	\$10,817
6570	Outreach Supplies	\$2,861	\$29,381	\$3,271	(\$26,110)	\$3,475	(\$25,906)
6580	Program Materials	\$1,632	\$12,569	\$24,436	\$11,867	\$26,592	\$14,023
6590	Other Supplies	\$2,787	\$11,145	\$12,017	\$872	\$12,951	\$1,806
6610	Commercial Printing	\$1,803	\$2,675	\$2,065	(\$610)	\$2,266	(\$409)
6620	Photocopying	\$0	\$8,764	\$13,578	\$4,814	\$14,808	\$6,045
6710	Mileage	\$6,350	\$59,852	\$70,907	\$11,055	\$77,237	\$17,385
6720	Lodging	\$254	\$13,067	\$15,793	\$2,726	\$17,142	\$4,076
6730	Meals	\$341	\$6,124	\$6,726	\$603	\$7,322	\$1,198
6740	Commercial Transportation	\$79	\$3,947	\$2,970	(\$977)	\$3,175	(\$772)
6750	Vehicle Operations	\$292	\$2,508	\$3,079	\$570	\$3,373	\$864
6790	Other Travel	\$76	\$3,024	\$2,140	(\$884)	\$2,320	(\$703)
6810	Telephone Service	\$1,442	\$16,529	\$16,039	(\$490)	\$17,513	\$984
6820	Cellular Phone Service	\$174	\$1,958	\$1,980	\$22	\$2,158	\$200

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6830	Internet Service	\$538	\$5,677	\$8,369	\$2,692	\$9,126	\$3,449
6890	Other Telecommunication Expense	\$0	\$1,000	\$1,297	\$297	\$1,389	\$389
7014	Repairs & Maintenance @ Rantoul	\$0	\$148	\$0	(\$148)	\$0	(\$148)
7015	Repairs & Maintenance @ Champaign	\$2,280	\$21,098	\$40,840	\$19,741	\$44,590	\$23,492
7025	Utilities @ Champaign	\$8,537	\$91,117	\$102,400	\$11,283	\$111,900	\$20,783
7030	Rent	\$4,078	\$44,750	\$45,562	\$812	\$49,700	\$4,950
7095	Other Occupancy Expenses @ Champaign	\$260	\$4,254	\$7,649	\$3,395	\$8,358	\$4,105
7096	Debt Service Principal @ Champaign	\$20,533	\$222,072	\$222,082	\$9	\$242,619	\$20,546
7097	Debt Service Capital Lease Principal	\$1,256	\$13,374	\$11,538	(\$1,836)	\$12,609	(\$764)
7098	Debt Service Interest @ Champaign	\$1,951	\$25,253	\$25,243	(\$9)	\$27,190	\$1,938
7099	Debt Service Capital Lease Interest	\$94	\$1,232	\$1,013	(\$220)	\$1,083	(\$150)
7110	Capital Outlay	\$9,264	\$76,410	\$36,428	(\$39,982)	\$39,988	(\$36,422)
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$4,785	\$40,345	\$49,172	\$8,827	\$53,618	\$13,273
9012	Sliding Scale Discounts Applied	\$4,736	\$63,949	\$107,613	\$43,664	\$117,418	\$53,470
9020	Over and Short	\$0	\$5	\$0	(\$5)	\$0	(\$5)
9030	Miscellaneous	\$0	\$189	\$0	(\$189)	\$0	(\$189)
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		\$848,668	\$8,758,952	\$10,043,744	\$1,284,791	\$10,859,897	\$2,100,945
BEGINNING FUND BALANCE		\$4,202,241	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0
NET SURPLUS/(DEFICIT)		\$25,430	\$255,940	(\$1,008,708)	\$1,264,648	(\$1,025,323)	\$1,281,263

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
ENDING FUND BALANCE	\$4,227,672	\$4,227,672	\$2,963,024	\$1,264,648	\$2,946,409	\$1,281,263

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		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	\$25,706	\$271,998	\$272,685	(\$687)	\$297,475	(\$25,476)
4190	Other Property Taxes	\$0	\$465	\$395	\$69	\$435	\$30
4210	IL Dept of Public Health (Grants)	\$3,203	\$37,347	\$43,930	(\$6,582)	\$47,671	(\$10,324)
4215	IDPH Local Health Protection	\$0	\$686	\$0	\$686	\$0	\$686
4220	IL Dept of Human Services	\$4,728	\$86,304	\$109,025	(\$22,722)	\$119,015	(\$32,711)
4223	IL Dept of Children and Family Services	\$0	\$5,602	\$7,496	(\$1,893)	\$8,177	(\$2,574)
4240	County Contract	\$3,528	\$39,828	\$39,880	(\$52)	\$43,489	(\$3,661)
4260	ILCC Grants	\$0	\$0	\$180	(\$180)	\$197	(\$197)
4290	Other Grants & Contracts	\$191	\$314	\$81	\$232	\$90	\$224
Total Revenues		\$37,357	\$442,544	\$473,672	(\$31,128)	\$516,547	(\$74,003)
Expenses							
6240	IMRF	\$40,207	\$409,192	\$1,156,067	\$746,875	\$1,258,480	\$849,288
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		\$40,207	\$409,192	\$535,798	\$126,606	\$638,211	\$229,019
BEGINNING FUND BALANCE		\$346,276	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		(\$2,850)	\$33,352	(\$62,126)	\$95,478	(\$121,664)	\$155,015
ENDING FUND BALANCE		\$343,426	\$343,426	\$247,948	\$95,478	\$188,410	\$155,015

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,851	\$21,328	\$21,570	(\$242)	\$23,531	(\$2,203)
4190	Other Property Taxes	\$0	\$37	\$66	(\$29)	\$73	(\$36)
Total Revenues		\$1,851	\$21,365	\$21,636	(\$271)	\$23,604	(\$2,239)
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		\$48,155	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$1,851	\$4,965	\$1,636	\$3,329	\$3,604	\$1,361
ENDING FUND BALANCE		\$50,006	\$50,006	\$46,677	\$3,329	\$48,645	\$1,361

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,656	\$70,844	\$71,135	(\$291)	\$77,602	(\$6,758)
4190	Other Property Taxes	\$0	\$121	\$113	\$8	\$125	(\$3)
4210	IL Dept of Public Health (Grants)	\$540	\$8,782	\$9,258	(\$476)	\$10,069	(\$1,287)
4215	IDPH Local Health Protection	\$0	\$63	\$0	\$63	\$0	\$63
4220	IL Dept of Human Services	\$440	\$10,487	\$16,311	(\$5,824)	\$17,778	(\$7,291)
4223	IL Dept of Children and Family Services	\$0	\$560	\$1,002	(\$443)	\$1,093	(\$534)
4240	County Contract	\$1,979	\$21,771	\$22,084	(\$313)	\$24,088	(\$2,317)
4260	ILCC Grants	\$0	\$0	\$194	(\$194)	\$213	(\$213)
4290	Other Grants & Contracts	\$11	\$59	\$44	\$15	\$49	\$10
Total Revenues		\$9,626	\$112,686	\$120,141	(\$7,455)	\$131,016	(\$18,330)
Expenses							
6250	Unemployment Tax	\$1,408	\$23,092	\$44,735	\$21,643	\$45,620	\$22,528
6260	Workers' Compensation	\$4,705	\$48,045	\$55,269	\$7,224	\$60,590	\$12,545
6910	Property & Liability Insurance	\$2,198	\$23,730	\$25,667	\$1,936	\$28,000	\$4,270
6920	Professional Liability (Malpractice) Insuranc	\$4,243	\$47,928	\$52,708	\$4,780	\$57,500	\$9,572
6930	Auto Insurance	\$374	\$4,040	\$3,951	(\$88)	\$4,311	\$271
6990	Other Insurance	\$563	\$6,083	\$6,417	\$333	\$7,000	\$917
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		\$13,490	\$82,918	\$98,746	\$15,828	\$113,021	\$30,103

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
BEGINNING FUND BALANCE	\$47,715	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)	(\$3,864)	\$29,768	\$21,395	\$8,374	\$17,995	\$11,773
ENDING FUND BALANCE	\$43,851	\$43,851	\$35,477	\$8,374	\$32,077	\$11,773

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

All Funds Budget to Actual for the 11 Months Ended 5/31/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$6,992	\$121,038	\$161,700	(\$40,662)	\$176,400	(\$55,362)
Total Revenues		\$6,992	\$121,038	\$161,700	(\$40,662)	\$176,400	(\$55,362)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$917	\$917	\$1,000	\$1,000
7110	Capital Outlay	\$5,055	\$79,626	\$292,595	\$212,969	\$319,195	\$239,569
9921	Transfer from General Fund	\$0	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		\$5,055	(\$120,374)	\$93,512	\$213,886	\$120,195	\$240,569
BEGINNING FUND BALANCE		\$372,837	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$1,937	\$241,412	\$68,188	\$173,224	\$56,205	\$185,207
ENDING FUND BALANCE		\$374,774	\$374,774	\$201,550	\$173,224	\$189,567	\$185,207