



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
June 30, 2018, Unaudited**

Presented to Board of Health: August 13, 2018

Champaign-Urbana Public Health District
Director of Finance's Report
As of June 30, 2018, Unaudited Financials
August 13, 2018 Board Meeting

- All cash accounts have been reconciled between the bank and the general ledger through June 30, 2018. Total cash as of 06/30/18 was \$4,882,769.
- Overview of Financials
 - Fund balance as of June 30, 2018 including this surplus is \$5,080,735 (See page 1, item a); which is 43% of our annual budgeted expenditures. Our target is 43%; therefore we are exceeding the benchmark.
 - June 2018 ended with a year-to-date surplus of \$606,044. (See page 2, item b), which is more than the budgeted deficit of \$1,069,183. (See page 2, item c) for this same time period. Excluding transfers
 - **Revenue ended 0.37% below YTD budget.**
 - Property Taxes is below budget by \$16,060 (0.46%) (See page 2, item d)
 - Grants and Contracts is above budget by \$198,340 (4.07%) (See page 2, item e)
 - This includes \$3,139 for Accounts Receivable Work-in-Progress (WIP), and \$107,982 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 \$175,224 (8.22%). (See page 2, item f).
 - Medicaid, Insurance, Medicare and Self Pay actual revenue is \$234,439 below budget. This reduction in revenue is also offset by a reduction in bad debt and sliding scale fees of \$59,624 for a net decrease in revenue of \$174,815.
 - This includes \$(39,285) for 50/50 Dental Match and Work-in-Progress (WIP) for Dental.
 - Vital Statistics revenue is \$41,546 above budget.
 - Other Revenue is below budget by \$46,400 (23.61%). (See page 2, item g)

- **Expenditures, excluding transfers ended 14.59% below YTD budget.**
 - Personnel Services are below budget by \$544,445. (8.94%) (See page 2, item h)
 - Fringe Benefits are below budget by \$1,074,577. (35.55%) (See page 2, item i)
 - Budgeted amount includes \$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 \$103,327 (17.76%) (See page 2, items j)
 - This variance is due to advertising expense being significantly over budget due to the Tobacco Grant expenditures. 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 \$93,805 (21.85%) (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 \$197K – 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 \$59K, primarily due to a decrease in sliding scale fees and self-pay bad debts. The net effect of the Fee for Service revenue from Medicaid for medical and dental services is \$115,600.

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

As of June 30, 2018

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash Equivalents	\$4,882,768.80	\$3,921,265.30	\$493,270.53	\$58,123.33	\$28,718.38	\$381,391.26
Accounts Receivable	\$1,432,123.98	\$1,390,949.45	\$32,551.40	\$0.00	\$8,623.13	\$0.00
Prepaid Expenses	\$128,056.65	\$83,722.35	\$0.00	\$0.00	\$44,334.30	\$0.00
Inventory	\$23,304.67	\$23,304.67	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$30.52	\$0.00	\$30.52	\$0.00	\$0.00	\$0.00
Total Assets	<u>\$6,466,284.62</u>	<u>\$5,419,241.77</u>	<u>\$525,852.45</u>	<u>\$58,123.33</u>	<u>\$81,675.81</u>	<u>\$381,391.26</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$150,726.65	\$150,238.65	\$0.00	\$0.00	(\$4,327.00)	\$4,815.00
Deferred Property Taxes	\$805,707.95	\$688,661.18	\$87,873.86	\$6,266.72	\$22,906.19	\$0.00
Deferred Revenue_EH Permits	\$202,172.23	\$202,172.23	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$3,869.00	\$3,869.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	(\$9,217.08)	(\$9,217.08)	\$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	\$26,924.00	\$26,924.00	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$108,508.00	\$108,508.00	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$95,200.76	\$7,158.43	\$86,860.19	\$0.00	\$1,182.14	\$0.00
Total Liabilities	<u>\$1,385,949.87</u>	<u>\$1,180,372.77</u>	<u>\$174,734.05</u>	<u>\$6,266.72</u>	<u>\$19,761.33</u>	<u>\$4,815.00</u>
Total Fund Balance	<u>\$5,080,334.75</u>	<u>\$4,238,869.00</u>	<u>\$351,118.40</u>	<u>\$51,856.61</u>	<u>\$61,914.48</u>	<u>\$376,576.26</u>
Total Liabilities and Fund Balance	<u>\$6,466,284.62</u>	<u>\$5,419,241.77</u>	<u>\$525,852.45</u>	<u>\$58,123.33</u>	<u>\$81,675.81</u>	<u>\$381,391.26</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)	\$606,043.70	\$267,137.07	\$41,044.56	\$6,815.64	\$47,832.41	\$243,214.02
ENDING FUND BALANCE	<u>\$5,080,334.75</u> a	<u>\$4,238,869.00</u>	<u>\$351,118.40</u>	<u>\$51,856.61</u>	<u>\$61,914.48</u>	<u>\$376,576.26</u>

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$290,763.18	\$3,460,281.93	\$3,476,341.48	(\$16,059.55) d	\$3,476,341.48	(\$16,059.55)
42xx	Grants & Contracts	\$483,069.31	\$5,075,658.62	\$4,877,318.88	\$198,339.74 e	\$4,877,318.88	\$198,339.74
43xx	Fees for Services	\$147,155.64	\$1,956,748.64	\$2,131,972.66	(\$175,224.02) f	\$2,131,972.66	(\$175,224.02)
49xx	Other Revenue	\$9,283.33	\$150,107.90	\$196,507.67	(\$46,399.77) g	\$196,507.67	(\$46,399.77)
Total Revenues		\$930,271.46	\$10,642,797.09	\$10,682,140.69	(\$39,343.60)	\$10,682,140.69	(\$39,343.60)
Expenses							
61xx	Personnel Services	\$455,139.80	\$5,548,365.89	\$6,092,811.06	\$544,445.17 h	\$6,092,811.06	\$544,445.17
62xx	Fringe Benefits	\$123,416.70	\$1,947,846.66	\$3,022,423.52	\$1,074,576.86 i	\$3,022,423.52	\$1,074,576.86
63xx	Contractual	\$107,421.61	\$685,102.08	\$581,775.12	(\$103,326.96) j	\$581,775.12	(\$103,326.96)
64xx	Patient Care and Client Assistance	\$58,528.28	\$523,176.99	\$429,372.43	(\$93,804.56) k	\$429,372.43	(\$93,804.56)
65xx	Supplies	\$69,677.70	\$365,929.10	\$342,032.44	(\$23,896.66) l	\$342,032.44	(\$23,896.66)
66xx	Printing	\$3,930.39	\$15,368.61	\$17,074.03	\$1,705.42 m	\$17,074.03	\$1,705.42
67xx	Travel and Transportation	\$10,917.55	\$99,439.32	\$110,569.84	\$11,130.52 n	\$110,569.84	\$11,130.52
68xx	Telecommunications	\$2,081.45	\$27,245.56	\$30,185.59	\$2,940.03 o	\$30,185.59	\$2,940.03
69xx	Insurance	\$7,139.02	\$88,919.99	\$96,810.63	\$7,890.64 p	\$96,810.63	\$7,890.64
70xx	Occupancy	\$14,428.69	\$175,795.13	\$214,548.65	\$38,753.52 q	\$214,548.65	\$38,753.52
709x	Debt Service - Principal	\$21,797.14	\$257,243.23	\$255,228.09	(\$2,015.14) r	\$255,228.09	(\$2,015.14)
709x	Debt Service - Interest	\$2,036.94	\$28,521.90	\$28,272.85	(\$249.05) s	\$28,272.85	(\$249.05)
71xx	Capital Outlay	\$5,760.00	\$161,921.21	\$359,183.18	\$197,261.97 t	\$359,183.18	\$197,261.97
90xx	Other	\$7,389.45	\$111,877.72	\$171,036.38	\$59,158.66 u	\$171,036.38	\$59,158.66
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		\$889,664.72	\$10,036,753.39	\$11,751,323.81	\$1,714,570.42	\$11,751,323.81	\$1,714,570.42
BEGINNING FUND BALANCE		\$5,039,728.01	\$4,474,291.05	\$4,474,291.05	\$0.00	\$4,474,291.05	\$0.00
NET SURPLUS/(DEFICIT)		\$40,606.74	\$606,043.70 b	(\$1,069,183.12) c	\$1,675,226.82	(\$1,069,183.12)	\$1,675,226.82
ENDING FUND BALANCE		\$5,080,334.75	\$5,080,334.75	\$3,405,107.93	\$1,675,226.82	\$3,405,107.93	\$1,675,226.82

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$201,738	\$2,335,195	\$2,332,832	\$2,363	\$2,332,832	\$2,363
4120	RE Tax Collected by County	\$54,813	\$634,533	\$628,200	\$6,333	\$628,200	\$6,333
4130	Personal Property Tax Replacement	\$0	\$87,039	\$102,069	(\$15,031)	\$102,069	(\$15,031)
4190	Other Property Taxes	\$0	\$4,509	\$14,000	(\$9,491)	\$14,000	(\$9,491)
4210	IL Dept of Public Health (Grants)	\$223,689	\$1,590,857	\$1,408,050	\$182,807	\$1,408,050	\$182,807
4211	IL Dept of Public Health (Fee for Service)	\$0	\$18,620	\$0	\$18,620	\$0	\$18,620
4215	IDPH Local Health Protection	\$23,566	\$222,177	\$192,187	\$29,990	\$192,187	\$29,990
4220	IL Dept of Human Services	\$119,588	\$1,585,650	\$1,659,201	(\$73,551)	\$1,659,201	(\$73,551)
4223	IL Dept of Children and Family Services	\$28,482	\$115,919	\$138,602	(\$22,683)	\$138,602	(\$22,683)
4240	County Contract	\$77,229	\$727,048	\$687,095	\$39,953	\$687,095	\$39,953
4260	ILCC Grants	\$0	\$0	\$7,477	(\$7,477)	\$7,477	(\$7,477)
4290	Other Grants & Contracts	\$80,959	\$199,521	\$95,066	\$104,455	\$95,066	\$104,455
4295	IDHFS - 50/50 Match Family Case Manageme	\$0	\$278,017	\$417,713	(\$139,696)	\$417,713	(\$139,696)
4298	IDHFS - 50/50 Match WIP Family Case Ma	\$36,296	\$107,982	\$0	\$107,982	\$0	\$107,982
4299	A/R WIP	(\$127,943)	(\$3,139)	\$0	(\$3,139)	\$0	(\$3,139)
4310	CU & CC License Income	\$1,740	\$32,815	\$18,608	\$14,207	\$18,608	\$14,207
4315	Environmental Health Permits	\$31,161	\$280,976	\$259,784	\$21,192	\$259,784	\$21,192
4340	Vital Statistics	\$17,214	\$209,588	\$168,042	\$41,546	\$168,042	\$41,546
4343	IDPA Meaningful Use	\$8,500	\$97,750	\$0	\$97,750	\$0	\$97,750
4344	IDHFS - 50/50 Match Dental	\$0	\$70,893	\$143,243	(\$72,350)	\$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	\$489	(\$489)	\$489	(\$489)
4364	Health Insurance Fees	\$7,500	\$161,881	\$184,394	(\$22,513)	\$184,394	(\$22,513)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$9,733)	(\$99,661)	(\$108,443)	\$8,782	(\$108,443)	\$8,782
4375	Client Fee Revenue (Self-Pay)	\$10,962	\$154,289	\$204,510	(\$50,221)	\$204,510	(\$50,221)
4385	Medicaid Fee Revenue	\$102,548	\$1,318,145	\$1,502,729	(\$184,584)	\$1,502,729	(\$184,584)
4386	Medicaid Fee Write-Offs/Adjustments	(\$34,360)	(\$280,445)	(\$295,232)	\$14,788	(\$295,232)	\$14,788
4388	WPS Medicare	\$791	\$8,728	\$14,268	(\$5,539)	\$14,268	(\$5,539)
4389	WPS Medicare Write-Offs/Adjustments	(\$1,040)	(\$9,418)	(\$14,267)	\$4,849	(\$14,267)	\$4,849

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4390	Other Fees for Services	\$11,872	\$50,368	\$53,724	(\$3,356)	\$53,724	(\$3,356)
4900	Other Revenue	\$0	\$30	\$0	\$30	\$0	\$30
4910	Interest Income	\$1,245	\$14,825	\$13,979	\$845	\$13,979	\$845
4930	Contributions-Private Sources	\$0	\$7	\$32	(\$25)	\$32	(\$25)
4990	Miscellaneous Income	\$1,421	\$7,591	\$6,096	\$1,494	\$6,096	\$1,494
Total Revenues		\$868,238	\$9,883,130	\$9,834,574	\$48,556	\$9,834,574	\$48,556
Expenses							
6100	Personnel Services	\$455,140	\$5,548,366	\$6,092,811	\$544,445	\$6,092,811	\$544,445
6210	Health Insurance	\$49,827	\$1,026,027	\$1,145,129	\$119,102	\$1,145,129	\$119,102
6220	Life Insurance	\$131	\$2,822	\$1,474	(\$1,348)	\$1,474	(\$1,348)
6230	FICA	\$32,789	\$398,166	\$509,134	\$110,968	\$509,134	\$110,968
6260	Workers' Compensation	\$0	\$0	\$0	\$0	\$0	\$0
6290	Other Fringe Benefits	\$0	(\$167)	\$1,997	\$2,164	\$1,997	\$2,164
6310	Advertising	\$40,569	\$184,788	\$15,917	(\$168,871)	\$15,917	(\$168,871)
6316	Computer Consultants & Support	\$0	\$2,680	\$0	(\$2,680)	\$0	(\$2,680)
6320	Bank Charges	\$80	\$947	\$639	(\$309)	\$639	(\$309)
6325	Consultants	\$2,174	\$7,988	\$6,627	(\$1,361)	\$6,627	(\$1,361)
6327	Educational Materials	\$188	\$1,279	\$244	(\$1,035)	\$244	(\$1,035)
6330	Equipment Expense (Under \$500)	\$4,282	\$20,612	\$11,476	(\$9,137)	\$11,476	(\$9,137)
6335	IDPH Death Certificates	\$3,888	\$51,040	\$52,778	\$1,738	\$52,778	\$1,738
6340	INACTIVE - Laundry	\$0	\$0	\$300	\$300	\$300	\$300
6345	Legal Fees	\$1,180	\$20,930	\$42,875	\$21,945	\$42,875	\$21,945
6347	Marketing	\$0	\$2,722	\$750	(\$1,972)	\$750	(\$1,972)
6350	Membership & Dues	\$2,782	\$25,684	\$32,137	\$6,453	\$32,137	\$6,453
6355	Non-CUPHD License Payments	\$22,040	\$24,135	\$22,555	(\$1,580)	\$22,555	(\$1,580)
6356	Employee Licence Reimbursement	\$404	\$2,916	\$8,063	\$5,147	\$8,063	\$5,147
6360	Payroll & Payment Fees	\$1,093	\$15,081	\$14,538	(\$543)	\$14,538	(\$543)
6365	Postage & Delivery	\$780	\$15,255	\$17,036	\$1,781	\$17,036	\$1,781
6370	INACTIVE - Professional Meetings	\$0	\$0	\$62	\$62	\$62	\$62
6373	Software License & Maintenance	\$13,499	\$158,303	\$141,906	(\$16,397)	\$141,906	(\$16,397)

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6380	Subgrantee/Subcontractor	\$7,680	\$58,249	\$68,869	\$10,620	\$68,869	\$10,620
6385	Professional Meetings/Trainings	\$1,507	\$15,331	\$29,180	\$13,849	\$29,180	\$13,849
6390	Other Contractual Services	\$5,277	\$60,763	\$94,824	\$34,061	\$94,824	\$34,061
6415	Consumer Representative	\$0	\$95	\$500	\$405	\$500	\$405
6421	Outside Dental Services	\$3,309	\$31,320	\$45,000	\$13,681	\$45,000	\$13,681
6425	Housing Assistance	\$22,175	\$232,031	\$185,000	(\$47,031)	\$185,000	(\$47,031)
6440	Mental Health	\$795	\$11,425	\$5,000	(\$6,425)	\$5,000	(\$6,425)
6450	Contract Nutritional Services	\$1,757	\$22,670	\$24,000	\$1,330	\$24,000	\$1,330
6451	Direct Nutrition Services	\$960	\$10,780	\$15,000	\$4,220	\$15,000	\$4,220
6455	Primary Care	\$23,430	\$136,716	\$82,548	(\$54,168)	\$82,548	(\$54,168)
6465	Transportation Assistance	\$68	\$1,594	\$600	(\$994)	\$600	(\$994)
6470	Utility Assistance	\$5,585	\$72,472	\$67,000	(\$5,472)	\$67,000	(\$5,472)
6490	Other Patient Care & Client Assistance	\$450	\$4,075	\$4,724	\$649	\$4,724	\$649
6500	IT Supplies	\$1,373	\$3,259	\$1,306	(\$1,954)	\$1,306	(\$1,954)
6510	Books and Periodicals	\$107	\$1,626	\$2,854	\$1,229	\$2,854	\$1,229
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$13,490	\$13,778	\$288	\$13,778	\$288
6530	Consumable Supplies	\$17,801	\$45,344	\$37,538	(\$7,806)	\$37,538	(\$7,806)
6540	Dental Supplies	\$5,531	\$60,619	\$60,402	(\$218)	\$60,402	(\$218)
6550	Medical Supplies	\$25,115	\$146,605	\$150,179	\$3,574	\$150,179	\$3,574
6560	Office Supplies	\$1,512	\$23,652	\$32,957	\$9,305	\$32,957	\$9,305
6570	Outreach Supplies	\$9,518	\$38,899	\$3,475	(\$35,423)	\$3,475	(\$35,423)
6580	Program Materials	\$7,935	\$20,505	\$26,592	\$6,088	\$26,592	\$6,088
6590	Other Supplies	\$785	\$11,930	\$12,951	\$1,021	\$12,951	\$1,021
6610	Commercial Printing	\$1,863	\$4,538	\$2,266	(\$2,272)	\$2,266	(\$2,272)
6620	Photocopying	\$2,067	\$10,831	\$14,808	\$3,978	\$14,808	\$3,978
6710	Mileage	\$7,106	\$66,959	\$77,237	\$10,279	\$77,237	\$10,279
6720	Lodging	\$1,956	\$15,023	\$17,142	\$2,120	\$17,142	\$2,120
6730	Meals	\$842	\$6,966	\$7,322	\$356	\$7,322	\$356
6740	Commercial Transportation	\$732	\$4,679	\$3,175	(\$1,504)	\$3,175	(\$1,504)
6750	Vehicle Operations	\$154	\$2,663	\$3,373	\$710	\$3,373	\$710
6790	Other Travel	\$127	\$3,150	\$2,320	(\$830)	\$2,320	(\$830)
6810	Telephone Service	\$1,433	\$17,962	\$17,513	(\$450)	\$17,513	(\$450)
6820	Cellular Phone Service	\$110	\$2,068	\$2,158	\$90	\$2,158	\$90

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6830	Internet Service	\$538	\$6,215	\$9,126	\$2,911	\$9,126	\$2,911
6890	Other Telecommunication Expense	\$0	\$1,000	\$1,389	\$389	\$1,389	\$389
7014	Repairs & Maintenance @ Rantoul	\$0	\$148	\$0	(\$148)	\$0	(\$148)
7015	Repairs & Maintenance @ Champaign	\$951	\$22,049	\$44,590	\$22,541	\$44,590	\$22,541
7025	Utilities @ Champaign	\$8,846	\$99,963	\$111,900	\$11,937	\$111,900	\$11,937
7030	Rent	\$4,078	\$48,828	\$49,700	\$872	\$49,700	\$872
7095	Other Occupancy Expenses @ Champaign	\$554	\$4,808	\$8,358	\$3,551	\$8,358	\$3,551
7096	Debt Service Principal @ Champaign	\$20,537	\$242,609	\$242,619	\$10	\$242,619	\$10
7097	Debt Service Capital Lease Principal	\$1,260	\$14,634	\$12,609	(\$2,025)	\$12,609	(\$2,025)
7098	Debt Service Interest @ Champaign	\$1,947	\$27,200	\$27,190	(\$10)	\$27,190	(\$10)
7099	Debt Service Capital Lease Interest	\$90	\$1,322	\$1,083	(\$240)	\$1,083	(\$240)
7110	Capital Outlay	\$945	\$77,355	\$39,988	(\$37,367)	\$39,988	(\$37,367)
7215	Capital Lease Issuance	\$0	\$125	\$0	(\$125)	\$0	(\$125)
9010	Unable To Pay/Bad Debt	\$1,435	\$41,780	\$53,618	\$11,838	\$53,618	\$11,838
9012	Sliding Scale Discounts Applied	\$5,684	\$69,633	\$117,418	\$47,785	\$117,418	\$47,785
9015	Bad Debt - Grants	\$271	\$271	\$0	(\$271)	\$0	(\$271)
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	\$20,000	\$90,000	\$90,000	\$0	\$90,000	\$0
9935	Transfer to Building Capital Improvement F	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0
Total Expenses		\$857,040	\$9,615,993	\$10,859,897	\$1,243,904	\$10,859,897	\$1,243,904
BEGINNING FUND BALANCE		\$4,227,672	\$3,971,732	\$3,971,732	\$0	\$3,971,732	\$0

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
NET SURPLUS/(DEFICIT)	\$11,197	\$267,137	(\$1,025,323)	\$1,292,460	(\$1,025,323)	\$1,292,460
ENDING FUND BALANCE	\$4,238,869	\$4,238,869	\$2,946,409	\$1,292,460	\$2,946,409	\$1,292,460

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		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	\$297,705	\$297,475	\$230	\$297,475	\$230
4190	Other Property Taxes	\$0	\$465	\$435	\$30	\$435	\$30
4210	IL Dept of Public Health (Grants)	\$4,245	\$41,592	\$47,671	(\$6,078)	\$47,671	(\$6,078)
4215	IDPH Local Health Protection	\$500	\$1,186	\$0	\$1,186	\$0	\$1,186
4220	IL Dept of Human Services	\$5,037	\$91,341	\$119,015	(\$27,674)	\$119,015	(\$27,674)
4223	IL Dept of Children and Family Services	\$1,703	\$7,305	\$8,177	(\$872)	\$8,177	(\$872)
4240	County Contract	\$4,069	\$43,896	\$43,489	\$407	\$43,489	\$407
4260	ILCC Grants	\$0	\$0	\$197	(\$197)	\$197	(\$197)
4290	Other Grants & Contracts	\$1,889	\$2,203	\$90	\$2,114	\$90	\$2,114
Total Revenues		\$43,150	\$485,694	\$516,547	(\$30,853)	\$516,547	(\$30,853)
Expenses							
6240	IMRF	\$35,457	\$444,649	\$1,258,480	\$813,831	\$1,258,480	\$813,831
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		\$35,457	\$444,649	\$638,211	\$193,562	\$638,211	\$193,562
BEGINNING FUND BALANCE		\$343,426	\$310,074	\$310,074	\$0	\$310,074	\$0
NET SURPLUS/(DEFICIT)		\$7,693	\$41,045	(\$121,664)	\$162,708	(\$121,664)	\$162,708
ENDING FUND BALANCE		\$351,118	\$351,118	\$188,410	\$162,708	\$188,410	\$162,708

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,851	\$23,179	\$23,531	(\$353)	\$23,531	(\$353)
4190	Other Property Taxes	\$0	\$37	\$73	(\$36)	\$73	(\$36)
Total Revenues		\$1,851	\$23,216	\$23,604	(\$388)	\$23,604	(\$388)
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		\$50,006	\$45,041	\$45,041	\$0	\$45,041	\$0
NET SURPLUS/(DEFICIT)		\$1,851	\$6,816	\$3,604	\$3,212	\$3,604	\$3,212
ENDING FUND BALANCE		\$51,857	\$51,857	\$48,645	\$3,212	\$48,645	\$3,212

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,656	\$77,500	\$77,602	(\$102)	\$77,602	(\$102)
4190	Other Property Taxes	\$0	\$121	\$125	(\$3)	\$125	(\$3)
4210	IL Dept of Public Health (Grants)	\$859	\$9,641	\$10,069	(\$427)	\$10,069	(\$427)
4215	IDPH Local Health Protection	\$53	\$116	\$0	\$116	\$0	\$116
4220	IL Dept of Human Services	\$336	\$10,823	\$17,778	(\$6,954)	\$17,778	(\$6,954)
4223	IL Dept of Children and Family Services	\$77	\$637	\$1,093	(\$456)	\$1,093	(\$456)
4240	County Contract	\$2,180	\$23,951	\$24,088	(\$137)	\$24,088	(\$137)
4260	ILCC Grants	\$0	\$0	\$213	(\$213)	\$213	(\$213)
4290	Other Grants & Contracts	\$254	\$314	\$49	\$265	\$49	\$265
Total Revenues		\$10,416	\$123,103	\$131,016	(\$7,913)	\$131,016	(\$7,913)
Expenses							
6250	Unemployment Tax	\$856	\$23,948	\$45,620	\$21,672	\$45,620	\$21,672
6260	Workers' Compensation	\$4,357	\$52,402	\$60,590	\$8,188	\$60,590	\$8,188
6910	Property & Liability Insurance	\$2,127	\$25,857	\$28,000	\$2,143	\$28,000	\$2,143
6920	Professional Liability (Malpractice) Insuranc	\$4,106	\$52,034	\$57,500	\$5,467	\$57,500	\$5,467
6930	Auto Insurance	\$362	\$4,402	\$4,311	(\$91)	\$4,311	(\$91)
6990	Other Insurance	\$545	\$6,628	\$7,000	\$372	\$7,000	\$372
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	(\$20,000)	(\$90,000)	(\$90,000)	\$0	(\$90,000)	\$0
Total Expenses		(\$7,648)	\$75,270	\$113,021	\$37,751	\$113,021	\$37,751

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
BEGINNING FUND BALANCE	\$43,851	\$14,082	\$14,082	\$0	\$14,082	\$0
NET SURPLUS/(DEFICIT)	\$18,064	\$47,832	\$17,995	\$29,837	\$17,995	\$29,837
ENDING FUND BALANCE	\$61,914	\$61,914	\$32,077	\$29,837	\$32,077	\$29,837

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

All Funds Budget to Actual for the 12 Months Ended 6/30/18

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$6,617	\$127,655	\$176,400	(\$48,745)	\$176,400	(\$48,745)
Total Revenues		\$6,617	\$127,655	\$176,400	(\$48,745)	\$176,400	(\$48,745)
Expenses							
6330	Equipment Expense (Under \$500)	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
7110	Capital Outlay	\$4,815	\$84,441	\$319,195	\$234,754	\$319,195	\$234,754
9921	Transfer from General Fund	\$0	(\$200,000)	(\$200,000)	\$0	(\$200,000)	\$0
Total Expenses		\$4,815	(\$115,559)	\$120,195	\$235,754	\$120,195	\$235,754
BEGINNING FUND BALANCE		\$374,774	\$133,362	\$133,362	\$0	\$133,362	\$0
NET SURPLUS/(DEFICIT)		\$1,802	\$243,214	\$56,205	\$187,009	\$56,205	\$187,009
ENDING FUND BALANCE		\$376,576	\$376,576	\$189,567	\$187,009	\$189,567	\$187,009