

Board Fiscal Notes
For the seven months Ended January 2014
Board Meeting February 20, 2014

General Notes

- 1 For the seven months ended January 31, 2014, the District's total expenditures for the year were .44% above the approved budget. There are a number of factors accounting for why the district is above the expenditure budget at this point. First we have a number of program expansions that have happened in this fiscal year that need budget increases to facilitate completing the contracts. We will be requesting those adjustments to the budget in this board meeting. The second major issue is that 100% of the bonus was paid in December and as of the end of January both 3 pay period months for this fiscal year have occurred. That is why at this point of the year we are high on a percent of budget for personnel costs.
- 2 For the seven months ending January 31, 2014, the District's total revenues were 16.9% above original Budget. This is also related to added programs for which we are asking for budget adjustments. There are also impacts from revenue timing on State appropriation received in January and food license fees received in November and December and the large amount of immunization activity in the fall flu season.
- 3 I have added a new schedule at the bottom of the District Expense summary page showing the budget adjustments requested approved and added to this report or not to aid in tracking the comparability of this report's actual results to the board approved budget.
- 4 The last sheet in this workbook is the Budget Adjustment request showing the program activities which need to have revenue and expenditure budget adjustments made.

Month	Operating Account Balance	Operating Reserve Account Balance	Capital Reserve Account Balance	Total General Fund Cash Available	Millennium Fund Balance	Total Cash Available
Jul-13	519,930.70	1,598,005.37	-	2,117,936.07	74,124.81	2,192,060.88
Aug-13	110,573.39	1,888,188.22	-	1,998,761.61	68,185.36	2,066,946.97
Sep-13	140,077.93	1,428,377.78	150,000.00	1,718,455.71	64,522.69	1,782,978.40
Oct-13	305,988.45	1,428,593.96	150,000.00	1,884,582.41	56,265.89	1,940,848.30
Nov-13	327,110.09	1,553,762.07	150,000.00	2,030,872.16	51,185.18	2,082,057.34
Dec-13	308,654.07	1,353,968.13	150,000.00	1,812,622.20	44,031.14	1,856,653.34
Jan-14	74,812.26	1,904,337.38	150,000.00	2,129,149.64	38,532.71	2,167,682.35
Feb-14		-	-	-		-
Mar-14		-	-	-		-
Apr-14		-	-	-		-
May-14		-		-		-
Jun-14				-		-

**Board Summary Report
Eastern Idaho Public Health District
Expenditure Summary**

FY 2014

108,579.04

109655.61

Last Updated

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DIVISION	Budget	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent used	remaining
BOARD OF HEALTH	22,189	-	1,302.61	735.94	1,001.75	1,611.43	342.39	535.38	-	-	-	-	-	5,529.50	24.92%	75.08%
EMERGENCY RESPONSE	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00		
HEALTH PREPAREDNESS PROMOTION & SURVEILLANCE	1,001,740	61,056.23	109,176.14	59,091.81	74,667.83	64,920.36	109,655.61	87,573.58	-	-	-	-	-	566,141.56	56.52%	43.48%
FAMILY COMMUNITY HEALTH	2,502,573	160,927.63	242,303.24	204,136.18	235,947.62	208,398.49	264,537.64	215,478.08	-	-	-	-	-	1,531,728.88	61.21%	38.79%
NUTRITION	1,145,696	83,322.15	163,229.84	92,425.35	85,756.06	79,500.28	109,481.80	106,279.36	-	-	-	-	-	719,994.84	62.84%	37.16%
ENVIRONMENTAL	912,732	65,237.67	99,388.54	64,327.04	74,769.38	72,459.90	86,174.14	90,550.28	-	-	-	-	-	552,906.95	60.58%	39.42%
GENERAL SUPPORT	1,015,787	51,971.00	95,918.42	63,362.18	63,363.97	66,075.42	76,572.09	80,631.39	-	-	-	-	-	497,894.47	49.02%	50.98%
SUBTOTAL	6,600,717	422,514.68	711,318.79	484,078.50	535,506.61	492,965.88	646,763.67	581,048.07	0.00	0.00	0.00	0.00	0.00	3,874,196.20	58.69%	41.31%
BUILDING PROJECT		-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	N/A
COMMUNICATIONS EQUIP		-	-	-	-	-	-	-	-	-	-	-	-	0.00	N/A	N/A
COMPUTERS		-	-	-	-	-	-	-	-	-	-	-	-	0.00	N/A	N/A
VEHICLES		-	-	-	-	-	-	-	-	-	-	-	-	0.00	#DIV/0!	#DIV/0!
EQUIPMENT	12,000.00	-	-	-	-	11,841.00	-	-	-	-	-	-	-	11,841.00	98.68%	N/A
LOAN PAYMENT		-	-	-	-	-	-	-	-	-	-	-	-	0.00	#DIV/0!	#DIV/0!
CAPITAL OUTLAY TOTAL	12,000	-	-	-	-	11,841.00	-	-	-	-	-	-	-	11,841.00	98.68%	1.33%
TOTAL	6,612,717	422,514.68	711,318.79	484,078.50	535,506.61	504,806.88	646,763.67	581,048.07	-	-	-	-	-	3,886,037.20	58.77%	41.23%

PERCENTAGE OF TIME ELAPSED AND TIME REMAINING

61,056.2

58.33% 41.67%

Operating Cash Inflow	882,664.19	540,213.49	242,269.58	695,278.97	646,838.94	422,261.65	886,111.02	-	-	-	-	-	-	4,315,637.84
Operating Cash Outflow	418,391.78	665,327.40	526,238.15	537,409.07	493,788.90	647,665.65	575,082.01	-	-	-	-	-	-	3,863,902.96
Cash Provided (Used) by Operations	464,272.41	(125,113.91)	(283,968.57)	157,869.90	153,050.04	(225,404.00)	311,029.01	-	-	-	-	-	-	451,734.88
Cash used for Capital Expenditures	-	-	-	-	11,841.00	-	-	-	-	-	-	-	-	11,841.00
Cash to (from) Reserve	464,272.41	(125,113.91)	(283,968.57)	157,869.90	141,209.04	(225,404.00)	311,029.01	-	-	-	-	-	-	439,893.88
Cash Restricted ASPR														439,893.88
														(126,107.41)
														-
														<u>313,786.47</u>

Original Budget:
Personnel 3,409,606

BOARD SUMMARY REPORT
Eastern Idaho Public Health District
Revenue and Cash Flow

FY 2014

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CONTRACT REVENUE	BUDGET	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent of Budget
Physical Health Contract Total	499,500	28,518	26,189	76,932	68,310	61,846	64,415	72,365	0	0	0	0	0	398,574	79.79%
Nutrition Contract Total	1,411,000	106,134	101,355	189,465	108,332	105,436	96,389	133,344	0	0	0	0	0	840,455	59.56%
Environmental Health Contract Total	205,591	12,870	15,038	19,420	17,690	18,751	15,331	17,721	0	0	0	0	0	116,820	56.82%
HEALTH PREPAREDNESS & DISEASE SURVIELLANCE	1,023,225	155,205	60,079	99,610	56,721	215,516	60,153	86,974	0	0	0	0	0	734,257	71.76%
TOTAL CONTRACTS	3,139,316	302,727	202,660	385,427	251,053	401,548.53	236,287.65	310,404.09	0	0.00	0.00	0	0	2,090,107	66.58%

FEE REVENUE															
		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent of Budget
Physical Health Fees Total	863,000	75,488	76,508	85,915	129,321	151,173	99,161	93,110	0	0	0	0	0	710,676	82.35%
HEALTH PREPAREDNESS & DISEASE SURVIELLANCE	8,220	1,104	81	3,353	10,317	963	1,127	2,924	0	0	0	0	0	19,868	241.70%
Environmental Health Fees Total	295,600	28,365	29,175	20,850	20,820	88,891	52,845	24,890	0	0	0	0	0	265,835	89.93%
TOTAL FEES	1,166,820	104,956	105,764	110,118	160,458	241,027	153,134	120,923	0	0	0	0	0	996,379	85.39%
SUB-TOTAL FEES & CONTRACTS	4,306,136	407,684	308,424	495,545	411,510	642,575	389,421	431,327	0	0	0	0	0	3,086,486	71.68%

GENERAL RECEIPTS															
		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent of Budget
County Appropriations	1,010,538	138,983	101,892	13,170	105,110	73,326	65,262	140,006	0	0	0	0	0	637,747	63.11%
County Building Loan Interest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
INTEREST	3,000	236	183	190	216	168	206	369	0	0	0	0	0	1,568	52.27%
STATE APPROPRIATIONS	1,069,300	534,650	0	0	0	0	0	534,650	0	0	0	0	0	1,069,300	100.00%
SURPLUS PROPERTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	N/A
REFUNDS	0	45	0	0	29	0	2,057	273	0	0	0	0	0	2,405	N/A
Miscellaneous	0	11	6,014	0	680	852	1,529	0	0	0	0	0	0	9,086	N/A
														0.00	N/A
TOTAL GENERAL REVENUE	2,082,838	673,925	108,089	13,359	106,036	74,345	69,054	675,298	0	0	0	0	0	1,720,106	82.58%

GRAND TOTAL	6,388,974	1,081,608	416,513	508,905	517,546	716,920	458,475	1,106,625	0	0	0	0	0	4,806,592	75.23%
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		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent of Budget
Total Physical Health Revenue	1,362,500	104,006	102,697	162,847	197,631	213,019	163,576	165,474	0	0	0	0	0	1,109,251	81.41%
Total Nutrition Revenue	1,411,000	106,134	101,355	189,465	108,332	105,436	96,389	133,344	0	0	0	0	0	840,455	59.56%
Total Environmental Revenue	501,191	41,235	44,213	40,270	38,510	107,641	68,176	42,611	0	0	0	0	0	382,655	76.35%
Total Public Health Preparedness	1,031,445	156,309	60,160	102,963	67,038	216,479	61,280	89,897	0	0	0	0	0	754,125	73.11%

CASH FLOW SUMMARY															
		Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	YTD	Percent of Budget
Total Revenue and Appropriations	6,388,974	1,081,608	416,513	508,905	517,546	716,920	458,475	1,106,625	-	-	-	-	-	4,806,592	
Construction Loan/Building Sale														-	
Decrease (Increase) Accounts Receivable		(198,944)	123,701	(266,635)	177,733	(70,081)	(36,213)	(220,514)						(490,954)	
Change in Accrued Expense/Revenue		4,123	45,991	(42,160)	(1,902)	(823)	(902)	5,966						10,293	
Total Expenditures	6,612,717	422,515	711,319	484,079	535,507	504,807	646,764	581,048	-	-	-	-	-	3,886,037	
Change in Cash		464,272	(125,114)	(283,969)	157,870	141,209	(225,404)	311,029	-	-	-	-	-	439,894	
Cash Balance Beginning of period		1,727,788	2,192,061	2,066,947	1,782,978	1,940,848	2,082,057	1,856,653	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	1,727,788	
Cash Balance End of Current Period		2,192,061	2,066,947	1,782,978	1,940,848	2,082,057	1,856,653	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	
Cash Balance Reserved by Board for Capital Projects		-	-	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-	-	
Unrestricted Cash Balance		2,192,061	2,066,947	1,632,978	1,790,848	1,932,057	1,706,653	2,017,682	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	2,167,682	

Budget Adjustment Request				
Program Name	New Revenue	Personnel	Operating	Expense Increase
Medical Home Coordinator	107,000	65,000	28,000	93,000
Health Insurance Exchange Navigators	49,021	29,000	6,000	35,000
District purchased immunizations	100,000		50,000	50,000
WIC Operating	-		40,000	40,000
Physical Activity Nutrition Program Enhancement	32,000	17,000	8,000	25,000
ASPR Allotment	10,881		10,881	10,881
Oral Health			18,000	18,000
Total	298,902	111,000	160,881	271,881