



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
March 31, 2016, Unaudited**

Presented to Board of Health: May 9, 2016

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

As of March 31, 2016

Detail by Fund

	<u>Combined Funds</u>	<u>General Fund</u>	<u>IMRF</u>	<u>Audit</u>	<u>Insurance Fund</u>	<u>Building/ Capital Improvement Fund</u>
Assets						
Cash	\$2,801,582.70	\$3,243,872.66	(\$20,692.31)	(\$29,465.96)	(\$129,461.20)	(\$262,670.49)
Receivables	\$1,573,198.77	\$1,525,857.19	\$42,867.66	\$0.00	\$12,521.58	(\$8,047.66)
Prepaid Expenditures	\$152,605.47	\$53,912.08	\$0.00	\$0.00	\$98,693.39	\$0.00
Fees for Services Receivable, Net of Allowance	\$356,573.94	\$356,573.94	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$28,167.96	\$28,167.96	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$0.00	(\$191,434.44)	\$191,347.14	\$0.00	\$87.30	\$0.00
Total Assets	<u>\$4,912,128.84</u>	<u>\$5,016,949.39</u>	<u>\$213,522.49</u>	<u>(\$29,465.96)</u>	<u>(\$18,158.93)</u>	<u>(\$270,718.15)</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$160,550.32	\$160,550.32	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Property Taxes	\$6,627.50	\$5,513.74	\$793.12	\$104.63	\$216.01	\$0.00
Deferred Revenue_EH Permits	\$21,262.07	\$21,262.07	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$700.00	\$700.00	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$3,778.36	\$3,778.36	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$32,117.17	\$32,117.17	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$192,091.43	\$192,091.43	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$86,198.75	\$13,889.49	\$68,722.98	\$0.00	\$3,586.28	\$0.00
Total Liabilities	<u>\$503,325.60</u>	<u>\$429,902.58</u>	<u>\$69,516.10</u>	<u>\$104.63</u>	<u>\$3,802.29</u>	<u>\$0.00</u>
Total Fund Balance	<u>\$4,408,803.24</u>	<u>\$4,587,046.81</u>	<u>\$144,006.39</u>	<u>(\$29,570.59)</u>	<u>(\$21,961.22)</u>	<u>(\$270,718.15)</u>
Total Liabilities and Fund Balance	<u>\$4,912,128.84</u>	<u>\$5,016,949.39</u>	<u>\$213,522.49</u>	<u>(\$29,465.96)</u>	<u>(\$18,158.93)</u>	<u>(\$270,718.15)</u>
BEGINNING BALANCE	\$4,245,340.45	\$4,167,342.38	\$88,767.76	(\$18,890.29)	\$9,774.28	(\$1,653.68)
NET SURPLUS/(DEFICIT)	\$163,462.79	\$419,704.43	\$55,238.63	(\$10,680.30)	(\$31,735.50)	(\$269,064.47)
ENDING FUND BALANCE	<u>\$4,408,803.24</u> a	<u>\$4,587,046.81</u>	<u>\$144,006.39</u>	<u>(\$29,570.59)</u>	<u>(\$21,961.22)</u>	<u>(\$270,718.15)</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 9 Months Ended 3/31/16

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$284,431.58	\$2,553,345.99	\$2,405,662.40	\$147,683.59 d	\$3,223,755.69	(\$670,409.70)
42xx	Grants & Contracts	\$376,422.11	\$2,956,909.61	\$3,129,260.22	(\$172,350.61) e	\$4,172,346.96	(\$1,215,437.35)
43xx	Fees for Services	\$211,482.01	\$2,084,185.55	\$2,197,478.25	(\$113,292.70) f	\$2,929,971.00	(\$845,785.45)
49xx	Other Revenue	\$21,225.63	\$120,070.99	\$110,288.97	\$9,782.02	\$147,051.96	(\$26,980.97)
	Total Revenues	\$893,561.33	\$7,714,512.14	\$7,842,689.84	(\$128,177.70)	\$10,473,125.61	(\$2,758,613.47)
Expenses							
61xx	Personnel Services	\$489,529.07	\$4,279,462.43	\$4,547,307.12	\$267,844.69 g	\$6,047,055.49	\$1,767,593.06
62xx	Fringe Benefits	\$171,711.44	\$1,416,337.97	\$1,586,200.91	\$169,862.94 h	\$2,101,567.93	\$685,229.96
63xx	Contractual	\$41,221.23	\$358,429.52	\$547,087.77	\$188,658.25 i	\$729,450.36	\$371,020.84
64xx	Patient Care and Client Assistance	\$61,252.43	\$344,321.10	\$321,760.44	(\$22,560.66)	\$429,013.92	\$84,692.82
65xx	Supplies	\$17,446.81	\$178,204.76	\$188,349.93	\$10,145.17	\$251,133.24	\$72,928.48
66xx	Printing	\$1,361.76	\$8,882.89	\$15,749.28	\$6,866.39	\$20,999.04	\$12,116.15
67xx	Travel and Transportation	\$6,656.79	\$71,113.04	\$92,930.13	\$21,817.09	\$123,906.84	\$52,793.80
68xx	Telecommunications	\$2,793.25	\$22,062.34	\$22,371.57	\$309.23	\$29,828.76	\$7,766.42
69xx	Insurance	\$6,579.64	\$57,157.96	\$63,764.28	\$6,606.32	\$85,019.04	\$27,861.08
70xx	Occupancy	\$14,638.06	\$109,247.07	\$104,152.41	(\$5,094.66)	\$138,869.88	\$29,622.81
703x	Debt Service - Principal	\$20,026.69	\$176,431.27	\$149,392.53	(\$27,038.74)	\$199,190.04	\$22,758.77
703x	Debt Service - Interest	\$3,598.39	\$36,194.45	\$63,017.19	\$26,822.74	\$84,022.92	\$47,828.47
71xx	Capital Outlay	\$5,550.83	\$407,650.79	\$593,746.56	\$186,095.77	\$791,662.08	\$384,011.29
90xx	Other Expenditures	\$5,717.57	\$85,553.76	\$88,893.81	\$3,340.05	\$118,525.08	\$32,971.32
93xx	Allocations	\$0.00	\$0.00	(\$0.11)	(\$0.11)	(\$0.05)	(\$0.05)
	Total Expenses	\$848,083.96	\$7,551,049.35	\$8,384,723.82	\$833,674.47	\$11,150,244.57	\$3,599,195.22
	BEGINNING FUND BALANCE	\$4,363,325.87	\$4,245,340.45	\$4,245,340.45	\$0.00	\$4,245,340.45	\$0.00
	NET SURPLUS/(DEFICIT)	\$45,477.37	\$163,462.79 b	(\$542,033.98) c	\$705,496.77	(\$677,118.96)	\$840,581.75
	ENDING FUND BALANCE	\$4,408,803.24	\$4,408,803.24	\$3,703,306.47	\$705,496.77	\$3,568,221.49	\$840,581.75

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$186,813	\$1,563,209	\$1,551,870	\$11,339	\$2,073,300	(\$510,091)
4120	RE Tax Collected by County	\$51,709	\$441,914	\$436,590	\$5,324	\$583,284	(\$141,370)
4130	Personal Property Tax Replacement	\$5,419	\$58,935	\$77,112	(\$18,177)	\$102,816	(\$43,881)
4190	Other Property Taxes	\$0	\$149,569	\$2,997	\$146,572	\$13,996	\$135,573
4210	IL Dept of Public Health	\$67,201	\$892,362	\$1,248,600	(\$356,238)	\$1,664,800	(\$772,438)
4215	IDPH Local Health Protection	\$16,139	\$145,248	\$117,903	\$27,345	\$157,204	(\$11,956)
4220	IL Dept of Human Services	\$96,777	\$867,407	\$950,686	(\$83,280)	\$1,267,582	(\$400,175)
4223	IL Dept of Children and Family Services	\$30,689	\$95,722	\$98,591	(\$2,869)	\$131,455	(\$35,733)
4240	County Contract	\$58,740	\$503,546	\$533,902	(\$30,356)	\$711,869	(\$208,323)
4260	ILCC Grants	\$187	\$5,171	\$4,500	\$671	\$6,000	(\$829)
4290	Other Grants & Contracts	\$23,271	\$143,815	\$175,078	(\$31,263)	\$233,437	(\$89,622)
4299	A/R WIP	\$60,289	\$119,370	\$0	\$119,370	\$0	\$119,370
4310	CU & CC License Income	\$910	\$3,385	\$29,550	(\$26,165)	\$39,400	(\$36,015)
4322	Client Fee Revenue (Self-Pay)	\$10,872	\$137,524	\$149,659	(\$12,136)	\$199,546	(\$62,022)
4330	Environmental Health Permits	\$23,170	\$180,633	\$166,875	\$13,758	\$222,500	(\$41,867)
4344	IDPA - 50/50 Match	\$0	\$445,760	\$506,439	(\$60,680)	\$675,252	(\$229,493)
4355	Smoking Citation Fees	\$125	\$250	\$187	\$63	\$250	\$0
4356	Smoking Citation Fines - County	\$0	\$700	\$0	\$700	\$0	\$700
4364	Health Insurance Fees	\$13,107	\$85,842	\$90,447	(\$4,605)	\$120,597	(\$34,754)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$5,790)	(\$35,121)	(\$27,134)	(\$7,987)	(\$36,179)	\$1,058
4370	Vital Statistics	\$20,326	\$149,018	\$171,036	(\$22,018)	\$228,048	(\$79,030)
4385	Medicaid Fee Revenue	\$122,393	\$1,076,380	\$1,204,268	(\$127,888)	\$1,605,690	(\$529,310)
4386	Medicaid Fee Write-Offs/Adjustments	(\$34,826)	(\$243,151)	(\$128,649)	(\$114,502)	(\$171,532)	(\$71,619)
4388	WPS Medicare	\$503	\$6,813	\$3,835	\$2,978	\$5,113	\$1,699
4389	WPS Medicare Write-Offs/Adjustments	\$0	(\$2,530)	(\$1,150)	(\$1,380)	(\$1,534)	(\$996)
4390	Other Fees for Services	\$3,852	\$33,585	\$32,115	\$1,470	\$42,820	(\$9,235)
4399	50/50 Match WIP	\$56,840	\$245,099	\$0	\$245,099	\$0	\$245,099
4910	Interest Income	\$874	\$10,004	\$9,750	\$254	\$13,000	(\$2,996)
4930	Contributions-Private Sources	\$0	\$3,615	\$1,875	\$1,740	\$2,500	\$1,115
4950	Rent Income	\$0	\$0	\$98,664	(\$98,664)	\$131,552	(\$131,552)

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4990	Miscellaneous Income	\$10,481	\$17,383	\$0	\$17,383	\$0	\$17,383
Total Revenues		\$820,071	\$7,101,457	\$7,505,597	(\$404,139)	\$10,022,766	(\$2,921,309)
Expenses							
6100	Personnel Services	\$489,529	\$4,279,462	\$4,547,307	\$267,845	\$6,047,055	\$1,767,593
6210	Health Insurance	\$86,533	\$675,970	\$766,902	\$90,932	\$1,020,202	\$344,232
6220	Life Insurance	\$272	\$2,028	\$2,110	\$82	\$2,806	\$778
6230	FICA	\$35,369	\$311,135	\$337,781	\$26,647	\$447,981	\$136,846
6310	Advertising	\$2,861	\$11,982	\$17,522	\$5,540	\$23,362	\$11,380
6316	Computer Consultants & Support	\$0	\$12,150	\$16,875	\$4,725	\$22,500	\$10,350
6320	Bank Charges	\$36	\$947	\$2,486	\$1,539	\$3,315	\$2,368
6325	Consultants	\$654	\$5,184	\$5,665	\$481	\$7,553	\$2,369
6327	Educational Materials	\$0	\$33	\$342	\$309	\$456	\$423
6330	Equipment Expense (Under \$500)	\$4,276	\$29,244	\$32,443	\$3,199	\$43,257	\$14,013
6335	IDPH Death Certificates	\$4,188	\$36,764	\$41,576	\$4,812	\$55,435	\$18,671
6345	Legal Fees	\$1,000	\$17,820	\$33,750	\$15,930	\$45,000	\$27,180
6347	Marketing	\$683	\$823	\$1,039	\$216	\$1,385	\$562
6350	Membership & Dues	\$1,179	\$4,883	\$7,822	\$2,939	\$10,429	\$5,546
6355	Non-CUPHD License Payments	\$1,065	\$2,620	\$15,150	\$12,530	\$20,200	\$17,580
6356	Employee Licence Reimbursement	\$1,546	\$4,306	\$3,510	(\$796)	\$4,680	\$374
6360	Payroll & Payment Fees	\$1,004	\$11,836	\$16,745	\$4,908	\$22,326	\$10,490
6365	Postage & Delivery	\$2,146	\$11,473	\$15,146	\$3,673	\$20,194	\$8,722
6370	INACTIVE - Professional Meetings	\$0	\$220	\$398	\$178	\$530	\$310
6373	Software License & Maintenance	\$12,162	\$115,920	\$106,880	(\$9,040)	\$142,507	\$26,587
6380	Subgrantee/Subcontractor	\$3,906	\$6,406	\$158,681	\$152,275	\$211,575	\$205,169
6383	Support Groups	\$0	\$0	\$334	\$334	\$445	\$445
6385	Professional Meetings/Trainings	\$110	\$8,048	\$14,306	\$6,258	\$19,074	\$11,027
6390	Other Contractual Services	\$4,404	\$50,971	\$29,420	(\$21,551)	\$39,227	(\$11,744)
6415	Consumer Representative	\$0	\$464	\$21	(\$443)	\$28	(\$436)
6421	Outside Dental Services	\$8,906	\$59,057	\$22,350	(\$36,707)	\$29,800	(\$29,257)
6425	Housing Assistance	\$11,375	\$65,474	\$47,824	(\$17,650)	\$63,765	(\$1,709)

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6440	Mental Health	\$2,640	\$3,520	\$0	(\$3,520)	\$0	(\$3,520)
6450	Contract Nutritional Services	\$2,087	\$17,460	\$11,250	(\$6,210)	\$15,000	(\$2,460)
6451	Direct Nutrition Services	\$1,300	\$8,305	\$6,863	(\$1,443)	\$9,150	\$845
6455	Primary Care	\$27,078	\$156,274	\$198,232	\$41,958	\$264,309	\$108,035
6465	Transportation Assistance	\$11	\$488	\$1,463	\$974	\$1,950	\$1,462
6470	Utility Assistance	\$7,482	\$30,445	\$22,350	(\$8,095)	\$29,800	(\$645)
6490	Other Patient Care & Client Assistance	\$373	\$2,835	\$11,409	\$8,574	\$15,212	\$12,377
6500	IT Supplies	\$116	\$1,276	\$474	(\$802)	\$632	(\$644)
6510	Books and Periodicals	\$0	\$890	\$1,517	\$628	\$2,023	\$1,134
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$15,683	\$15,863	\$180	\$21,150	\$5,467
6530	Consumable Supplies	\$561	\$16,760	\$8,108	(\$8,652)	\$10,811	(\$5,949)
6540	Dental Supplies	\$4,786	\$49,349	\$59,250	\$9,901	\$79,000	\$29,651
6550	Medical Supplies	\$3,254	\$37,927	\$42,275	\$4,348	\$56,366	\$18,439
6560	Office Supplies	\$4,945	\$22,079	\$28,123	\$6,044	\$37,497	\$15,418
6570	Outreach Supplies	\$1,533	\$11,754	\$1,326	(\$10,428)	\$1,768	(\$9,986)
6580	Program Materials	\$109	\$8,499	\$26,388	\$17,889	\$35,184	\$26,685
6585	Client Incentive Supplies	\$0	\$180	\$176	(\$4)	\$235	\$55
6590	Other Supplies	\$2,143	\$13,809	\$4,850	(\$8,959)	\$6,467	(\$7,342)
6610	Commercial Printing	\$438	\$928	\$5,309	\$4,382	\$7,079	\$6,151
6620	Photocopying	\$924	\$7,955	\$10,440	\$2,485	\$13,920	\$5,965
6710	Mileage	\$5,319	\$50,761	\$62,484	\$11,723	\$83,313	\$32,552
6720	Lodging	\$314	\$9,100	\$13,037	\$3,936	\$17,382	\$8,282
6730	Meals	\$400	\$5,390	\$6,352	\$962	\$8,469	\$3,079
6740	Commercial Transportation	\$0	\$410	\$2,228	\$1,818	\$2,970	\$2,560
6750	Vehicle Operations	\$68	\$2,785	\$5,516	\$2,732	\$7,355	\$4,570
6790	Other Travel	\$556	\$2,668	\$3,314	\$646	\$4,418	\$1,751
6810	Telephone Service	\$2,188	\$14,362	\$13,849	(\$512)	\$18,466	\$4,104
6820	Cellular Phone Service	\$133	\$1,190	\$3,700	\$2,510	\$4,934	\$3,744
6830	Internet Service	\$423	\$3,801	\$2,820	(\$981)	\$3,760	(\$41)
6890	Other Telecommunication Expense	\$50	\$2,710	\$2,002	(\$708)	\$2,669	(\$41)
7014	Repairs & Maintenance @ Rantoul	\$0	\$43	\$0	(\$43)	\$0	(\$43)
7015	Repairs & Maintenance @ Champaign	\$2,856	\$17,327	\$15,885	(\$1,442)	\$21,180	\$3,853
7025	Utilities @ Champaign	\$9,587	\$70,986	\$69,262	(\$1,724)	\$92,350	\$21,364

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7030	Rent	\$1,445	\$10,605	\$16,631	\$6,026	\$22,175	\$11,570
7034	Rent @ Rantoul	\$525	\$4,725	\$0	(\$4,725)	\$0	(\$4,725)
7035	Debt Service Principal @ Champaign	\$19,052	\$167,784	\$140,576	(\$27,208)	\$187,434	\$19,650
7036	Debt Service Interest @ Champaign	\$3,432	\$34,573	\$61,781	\$27,208	\$82,375	\$47,802
7037	Debt Service Capital Lease Principal	\$974	\$8,647	\$8,817	\$170	\$11,756	\$3,109
7038	Debt Service Capital Lease Interest	\$167	\$1,622	\$1,236	(\$386)	\$1,648	\$26
7095	Other Occupancy Expenses @ Champaign	\$225	\$5,561	\$2,374	(\$3,187)	\$3,165	(\$2,396)
7110	Capital Outlay	\$5,551	\$49,518	\$73,650	\$24,132	\$98,200	\$48,682
9010	Unable To Pay/Bad Debt	(\$87)	\$18,027	\$18,600	\$573	\$24,800	\$6,773
9012	Sliding Scale Discounts Applied	\$5,805	\$66,241	\$70,294	\$4,053	\$93,725	\$27,484
9020	Over and Short	\$0	\$1,286	\$0	(\$1,286)	\$0	(\$1,286)
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
9310	Allocation of Occupancy Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9311	Allocation of IT Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9312	Allocation of Indirect Expenditures (9000)	\$0	\$0	\$0	\$0	\$0	\$0
9313	Allocation of Indirect Costs - Specific Divisi	\$0	\$0	\$0	\$0	\$0	\$0
9314	Allocation of EMR Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
9315	Allocation of Indirect Labor Expd (9000)	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		\$791,967	\$6,681,753	\$7,294,456	\$612,702	\$9,705,184	\$3,023,431
BEGINNING FUND BALANCE		\$4,558,943	\$4,167,342	\$4,167,342	\$0	\$4,167,342	\$0
NET SURPLUS/(DEFICIT)		\$28,104	\$419,704	\$211,141	\$208,563	\$317,582	\$102,123
ENDING FUND BALANCE		\$4,587,047	\$4,587,047	\$4,378,484	\$208,563	\$4,484,924	\$102,123

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		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	\$31,382	\$262,529	\$260,595	\$1,934	\$348,156	(\$85,627)
4190	Other Property Taxes	\$0	\$487	\$300	\$187	\$400	\$87
4210	IL Dept of Public Health	\$4,179	\$39,358	\$0	\$39,358	\$0	\$39,358
4220	IL Dept of Human Services	\$7,758	\$71,773	\$0	\$71,773	\$0	\$71,773
4223	IL Dept of Children and Family Services	\$1,702	\$5,456	\$0	\$5,456	\$0	\$5,456
4240	County Contract	\$3,823	\$33,568	\$0	\$33,568	\$0	\$33,568
4260	ILCC Grants	\$9	\$137	\$0	\$137	\$0	\$137
4290	Other Grants & Contracts	\$59	\$613	\$0	\$613	\$0	\$613
Total Revenues		\$48,912	\$413,920	\$260,895	\$153,025	\$348,556	\$65,364
Expenses							
6240	IMRF	\$39,690	\$358,682	\$373,347	\$14,666	\$496,658	\$137,976
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		\$39,690	\$358,682	\$373,347	\$14,666	\$496,658	\$137,976
BEGINNING FUND BALANCE		\$134,785	\$88,768	\$88,768	\$0	\$88,768	\$0
NET SURPLUS/(DEFICIT)		\$9,221	\$55,239	(\$112,452)	\$167,691	(\$148,101)	\$203,340
ENDING FUND BALANCE		\$144,006	\$144,006	(\$23,684)	\$167,691	(\$59,334)	\$203,340

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,852	\$16,090	\$16,101	(\$12)	\$21,513	(\$5,423)
4190	Other Property Taxes	\$0	\$30	\$0	\$30	\$0	\$30
Total Revenues		\$1,852	\$16,120	\$16,101	\$18	\$21,513	(\$5,393)
Expenses							
6315	Audit Fees	\$0	\$26,800	\$27,000	\$200	\$36,000	\$9,200
Total Expenses		\$0	\$26,800	\$27,000	\$200	\$36,000	\$9,200
BEGINNING FUND BALANCE		(\$31,422)	(\$18,890)	(\$18,890)	\$0	(\$18,890)	\$0
NET SURPLUS/(DEFICIT)		\$1,852	(\$10,680)	(\$10,899)	\$218	(\$14,487)	\$3,807
ENDING FUND BALANCE		(\$29,571)	(\$29,571)	(\$29,789)	\$218	(\$33,377)	\$3,807

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$7,257	\$60,470	\$60,021	\$448	\$80,190	(\$19,720)
4190	Other Property Taxes	\$0	\$112	\$75	\$37	\$100	\$12
4210	IL Dept of Public Health	\$1,407	\$6,557	\$0	\$6,557	\$0	\$6,557
4220	IL Dept of Human Services	\$1,667	\$10,022	\$0	\$10,022	\$0	\$10,022
4223	IL Dept of Children and Family Services	\$397	\$649	\$0	\$649	\$0	\$649
4240	County Contract	\$2,078	\$15,925	\$0	\$15,925	\$0	\$15,925
4260	ILCC Grants	\$13	\$117	\$0	\$117	\$0	\$117
4290	Other Grants & Contracts	\$38	\$94	\$0	\$94	\$0	\$94
Total Revenues		\$12,856	\$93,946	\$60,096	\$33,850	\$80,290	\$13,656
Expenses							
6250	Unemployment Tax	\$5,483	\$25,331	\$59,281	\$33,950	\$71,668	\$46,337
6260	Workers' Compensation	\$4,364	\$43,193	\$46,779	\$3,586	\$62,254	\$19,061
6910	Property & Liability Insurance	\$2,182	\$18,971	\$19,864	\$893	\$26,485	\$7,514
6920	Professional Liability (Malpractice) Insuranc	\$3,477	\$29,981	\$40,434	\$10,453	\$53,912	\$23,931
6930	Auto Insurance	\$358	\$3,231	\$3,467	\$235	\$4,622	\$1,391
6990	Other Insurance	\$563	\$4,976	\$0	(\$4,976)	\$0	(\$4,976)
9099	Allocation of Administration Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses		\$16,427	\$125,682	\$169,824	\$44,143	\$218,941	\$93,259
BEGINNING FUND BALANCE		(\$18,391)	\$9,774	\$9,774	\$0	\$9,774	\$0
NET SURPLUS/(DEFICIT)		(\$3,570)	(\$31,736)	(\$109,728)	\$77,992	(\$138,650)	\$106,915
ENDING FUND BALANCE		(\$21,961)	(\$21,961)	(\$99,954)	\$77,992	(\$128,876)	\$106,915

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

All Funds Budget to Actual for the 9 Months Ended 3/31/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,871	\$89,068	\$0	\$89,068	\$0	\$89,068
Total Revenues		\$9,871	\$89,068	\$0	\$89,068	\$0	\$89,068
Expenses							
7110	Capital Outlay	\$0	\$358,133	\$520,097	\$161,964	\$693,462	\$335,329
Total Expenses		\$0	\$358,133	\$520,097	\$161,964	\$693,462	\$335,329
BEGINNING FUND BALANCE		(\$280,589)	(\$1,654)	(\$1,654)	\$0	(\$1,654)	\$0
NET SURPLUS/(DEFICIT)		\$9,871	(\$269,064)	(\$520,097)	\$251,032	(\$693,462)	\$424,398
ENDING FUND BALANCE		(\$270,718)	(\$270,718)	(\$521,750)	\$251,032	(\$695,116)	\$424,398