



**Public Health**  
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

**FOR THE MONTHS ENDED  
September 30, 2015, Unaudited**

Presented to Board of Health:      November 12, 2015



**Champaign-Urbana Public Health District  
Balance Sheet - Governmental Funds  
As of September 30, 2015**

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
<b>Assets</b>						
Cash	\$4,619,363.65	\$4,540,247.48	\$233,006.14	(\$3,418.03)	(\$20,488.18)	(\$129,983.76)
Receivables	\$1,110,462.18	\$1,070,111.91	\$34,142.43	\$0.00	\$6,203.37	\$4.47
Prepaid Expenditures	\$184,076.75	\$99,214.90	\$0.00	\$0.00	\$84,861.85	\$0.00
Fees for Services Receivable, Net of Allowance	\$331,298.01	\$331,298.01	\$0.00	\$0.00	\$0.00	\$0.00
Inventory - Supplies	\$27,654.87	\$27,654.87	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$0.00	(\$65,853.54)	\$65,921.30	\$0.00	(\$67.76)	\$0.00
<b>Total Assets</b>	<b>\$6,272,855.46</b>	<b>\$6,002,673.63</b>	<b>\$333,069.87</b>	<b>(\$3,418.03)</b>	<b>\$70,509.28</b>	<b>(\$129,979.29)</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	\$146,335.11	\$111,503.17	\$0.00	\$0.00	\$29,907.00	\$4,924.94
Deferred property Taxes	\$1,470,289.97	\$1,257,164.10	\$164,940.40	\$10,146.57	\$38,038.90	\$0.00
Deferred Revenue_EH Permits	\$131,961.62	\$131,961.62	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$300.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$3,828.52	\$3,828.52	\$0.00	\$0.00	\$0.00	\$0.00
Employee Insurance & W/H	\$30,856.72	\$30,856.72	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$172,472.22	\$172,472.22	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$85,637.05	\$12,479.57	\$71,032.62	\$0.00	\$2,124.86	\$0.00
<b>Total Liabilities</b>	<b>\$2,041,681.21</b>	<b>\$1,720,565.92</b>	<b>\$235,973.02</b>	<b>\$10,146.57</b>	<b>\$70,070.76</b>	<b>\$4,924.94</b>
<b>Total Fund Balance</b>	<b>\$4,231,174.25</b>	<b>\$4,282,107.71</b>	<b>\$97,096.85</b>	<b>(\$13,564.60)</b>	<b>\$438.52</b>	<b>(\$134,904.23)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$6,272,855.46</b>	<b>\$6,002,673.63</b>	<b>\$333,069.87</b>	<b>(\$3,418.03)</b>	<b>\$70,509.28</b>	<b>(\$129,979.29)</b>
<b>BEGINNING BALANCE</b>	<b>\$4,226,734.44</b>	<b>\$4,102,256.37</b>	<b>\$88,767.76</b>	<b>(\$18,890.29)</b>	<b>\$9,774.28</b>	<b>\$44,826.32</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$4,439.81</b>	<b>\$179,851.34</b>	<b>\$8,329.09</b>	<b>\$5,325.69</b>	<b>(\$9,335.76)</b>	<b>(\$179,730.55)</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,231,174.25</b>	<b>\$4,282,107.71</b>	<b>\$97,096.85</b>	<b>(\$13,564.60)</b>	<b>\$438.52</b>	<b>(\$134,904.23)</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
<b>Revenues</b>							
41xx	Property Taxes	\$257,991.90	\$935,626.12	\$801,888.50	\$133,737.62 <sup>d</sup>	\$3,223,755.69	(\$2,288,129.57)
42xx	Grants & Contracts	\$326,722.22	\$1,035,079.09	\$1,043,086.74	(\$8,007.65) <sup>e</sup>	\$4,172,346.96	(\$3,137,267.87)
43xx	Fees for Services	\$206,710.26	\$643,286.33	\$732,492.75	(\$89,206.42) <sup>f</sup>	\$2,929,971.00	(\$2,286,684.67)
49xx	Other Revenue	\$11,197.19	\$34,781.44	\$36,762.99	(\$1,981.55)	\$147,051.96	(\$112,270.52)
<b>Total Revenues</b>		<b>\$802,621.57</b>	<b>\$2,648,772.98</b>	<b>\$2,614,230.98</b>	<b>\$34,542.00</b>	<b>\$10,473,125.61</b>	<b>(\$7,824,352.63)</b>
<b>Expenses</b>							
61xx	Personnel Services	\$472,778.57	\$1,427,854.74	\$1,525,519.04	\$97,664.30 <sup>g</sup>	\$6,047,055.49	\$4,619,200.75
62xx	Fringe Benefits	\$164,454.18	\$459,252.30	\$515,461.83	\$56,209.53 <sup>h</sup>	\$2,101,567.93	\$1,642,315.63
63xx	Contractual	\$38,260.70	\$146,010.98	\$182,362.59	\$36,351.61 <sup>i</sup>	\$729,450.36	\$583,439.38
64xx	Patient Care and Client Assistance	\$65,502.46	\$128,521.68	\$107,253.48	(\$21,268.20)	\$429,013.92	\$300,492.24
65xx	Supplies	\$26,787.49	\$72,425.69	\$62,783.31	(\$9,642.38)	\$251,133.24	\$178,707.55
66xx	Printing	\$1,159.96	\$3,371.83	\$5,249.76	\$1,877.93	\$20,999.04	\$17,627.21
67xx	Travel and Transportation	\$8,839.17	\$27,194.14	\$30,976.71	\$3,782.57	\$123,906.84	\$96,712.70
68xx	Telecommunications	\$2,128.46	\$7,130.72	\$7,457.19	\$326.47	\$29,828.76	\$22,698.04
69xx	Insurance	\$6,715.75	\$19,251.14	\$21,254.76	\$2,003.62	\$85,019.04	\$65,767.90
70xx	Occupancy	\$11,924.29	\$35,005.19	\$34,717.47	(\$287.72)	\$138,869.88	\$103,864.69
703x	Debt Service - Principal	\$18,636.53	\$57,396.50	\$49,797.51	(\$7,598.99)	\$199,190.04	\$141,793.54
703x	Debt Service - Interest	\$4,988.55	\$13,478.74	\$21,005.73	\$7,526.99	\$84,022.92	\$70,544.18
71xx	Capital Outlay	\$4,922.81	\$211,780.51	\$197,915.52	(\$13,864.99)	\$791,662.08	\$579,881.57
90xx	Other Expenditures	\$7,770.43	\$35,659.01	\$29,631.27	(\$6,027.74)	\$118,525.08	\$82,866.07
93xx	Allocations	\$0.00	\$0.00	(\$0.06)	(\$0.06)	(\$0.05)	(\$0.05)
<b>Total Expenses</b>		<b>\$834,869.35</b>	<b>\$2,644,333.17</b>	<b>\$2,791,386.11</b>	<b>\$147,052.94</b>	<b>\$11,150,244.57</b>	<b>\$8,505,911.40</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,263,422.03</b>	<b>\$4,226,734.44</b>	<b>\$4,226,734.44</b>	<b>\$0.00</b>	<b>\$4,226,734.44</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$32,247.78)</b>	<b>\$4,439.81 <sup>b</sup></b>	<b>(\$177,155.13) <sup>c</sup></b>	<b>\$181,594.94</b>	<b>(\$677,118.96)</b>	<b>\$681,558.77</b>
<b>ENDING FUND BALANCE</b>		<b>\$4,231,174.25</b>	<b>\$4,231,174.25</b>	<b>\$4,049,579.31</b>	<b>\$181,594.94</b>	<b>\$3,549,615.48</b>	<b>\$681,558.77</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>1 - General Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$172,072	\$516,036	\$517,290	(\$1,255)	\$2,073,300	(\$1,557,265)
4120	RE Tax Collected by County	\$48,586	\$147,275	\$145,530	\$1,745	\$583,284	(\$436,009)
4130	Personal Property Tax Replacement	\$0	\$19,068	\$25,704	(\$6,636)	\$102,816	(\$83,748)
4190	Other Property Taxes	\$0	\$141,318	\$999	\$140,319	\$13,996	\$127,322
4210	IL Dept of Public Health	\$12,213	\$197,197	\$416,200	(\$219,003)	\$1,664,800	(\$1,467,603)
4215	IDPH Local Health Protection	\$16,139	\$48,416	\$39,301	\$9,115	\$157,204	(\$108,788)
4220	IL Dept of Human Services	\$94,995	\$284,871	\$316,895	(\$32,025)	\$1,267,582	(\$982,711)
4223	IL Dept of Children and Family Services	\$33,017	\$33,017	\$32,864	\$153	\$131,455	(\$98,438)
4240	County Contract	\$50,926	\$155,458	\$177,967	(\$22,509)	\$711,869	(\$556,411)
4260	ILCC Grants	\$0	\$0	\$1,500	(\$1,500)	\$6,000	(\$6,000)
4290	Other Grants & Contracts	\$5,000	\$94,426	\$58,359	\$36,067	\$233,437	(\$139,011)
4299	A/R WIP	\$98,242	\$168,302	\$0	\$168,302	\$0	\$168,302
4310	CU & CC License Income	\$790	\$1,150	\$9,850	(\$8,700)	\$39,400	(\$38,250)
4322	Client Fee Revenue (Self-Pay)	\$8,285	\$38,332	\$49,886	(\$11,554)	\$199,546	(\$161,214)
4330	Environmental Health Permits	\$20,752	\$58,933	\$55,625	\$3,308	\$222,500	(\$163,567)
4344	IDPA - 50/50 Match	\$0	\$0	\$168,813	(\$168,813)	\$675,252	(\$675,252)
4355	Smoking Citation Fees	\$0	\$0	\$62	(\$62)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$0	\$300	\$0	\$300	\$0	\$300
4364	Health Insurance Fees	\$9,427	\$24,590	\$30,149	(\$5,560)	\$120,597	(\$96,007)
4365	Adjustment/Write-Offs Health Insurance Fe	(\$7,663)	(\$7,958)	(\$9,045)	\$1,087	(\$36,179)	\$28,221
4370	Vital Statistics	\$16,886	\$55,342	\$57,012	(\$1,670)	\$228,048	(\$172,706)
4385	Medicaid Fee Revenue	\$131,788	\$367,023	\$401,423	(\$34,399)	\$1,605,690	(\$1,238,667)
4386	Medicaid Fee Write-Offs/Adjustments	(\$34,288)	(\$80,612)	(\$42,883)	(\$37,729)	(\$171,532)	\$90,920
4388	WPS Medicare	\$381	\$984	\$1,278	(\$295)	\$5,113	(\$4,130)
4389	WPS Medicare Write-Offs/Adjustments	\$112	\$182	(\$383)	\$565	(\$1,534)	\$1,715
4390	Other Fees for Services	\$3,402	\$14,502	\$10,705	\$3,797	\$42,820	(\$28,318)
4399	50/50 Match WIP	\$56,840	\$170,519	\$0	\$170,519	\$0	\$170,519
4910	Interest Income	\$1,217	\$3,622	\$3,250	\$372	\$13,000	(\$9,378)
4930	Contributions-Private Sources	\$10	\$615	\$625	(\$10)	\$2,500	(\$1,885)
4950	Rent Income	\$0	\$0	\$32,888	(\$32,888)	\$131,552	(\$131,552)

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4990	Miscellaneous Income	\$70	\$845	\$0	\$845	\$0	\$845
<b>Total Revenues</b>		<b>\$739,197</b>	<b>\$2,453,752</b>	<b>\$2,501,866</b>	<b>(\$48,114)</b>	<b>\$10,022,766</b>	<b>(\$7,569,014)</b>
<b>Expenses</b>							
6100	Personnel Services	\$472,779	\$1,427,855	\$1,525,519	\$97,664	\$6,047,055	\$4,619,201
6210	Health Insurance	\$83,807	\$212,087	\$256,703	\$44,616	\$1,020,202	\$808,115
6220	Life Insurance	\$264	\$581	\$706	\$125	\$2,806	\$2,225
6230	FICA	\$34,237	\$104,833	\$113,324	\$8,491	\$447,981	\$343,148
6310	Advertising	\$829	\$6,156	\$5,841	(\$315)	\$23,362	\$17,207
6316	Computer Consultants & Support	\$0	\$9,150	\$5,625	(\$3,525)	\$22,500	\$13,350
6320	Bank Charges	\$139	\$575	\$829	\$253	\$3,315	\$2,740
6325	Consultants	\$672	\$1,680	\$1,888	\$208	\$7,553	\$5,873
6327	Educational Materials	\$0	\$0	\$114	\$114	\$456	\$456
6330	Equipment Expense (Under \$500)	\$13,279	\$16,603	\$10,814	(\$5,789)	\$43,257	\$26,654
6335	IDPH Death Certificates	\$9,204	\$13,804	\$13,859	\$55	\$55,435	\$41,631
6345	Legal Fees	\$1,775	\$4,925	\$11,250	\$6,325	\$45,000	\$40,075
6347	Marketing	\$0	\$0	\$346	\$346	\$1,385	\$1,385
6350	Membership & Dues	\$0	\$1,473	\$2,607	\$1,134	\$10,429	\$8,956
6355	Non-CUPHD License Payments	\$1,070	\$1,070	\$5,050	\$3,980	\$20,200	\$19,130
6356	Employee Licence Reimbursement	\$1,359	\$2,418	\$1,170	(\$1,248)	\$4,680	\$2,262
6360	Payroll & Payment Fees	\$1,162	\$3,585	\$5,582	\$1,997	\$22,326	\$18,741
6365	Postage & Delivery	\$1,411	\$4,007	\$5,049	\$1,041	\$20,194	\$16,187
6370	INACTIVE - Professional Meetings	\$0	\$0	\$133	\$133	\$530	\$530
6373	Software License & Maintenance	\$3,972	\$40,937	\$35,627	(\$5,311)	\$142,507	\$101,570
6380	Subgrantee/Subcontractor	\$0	\$0	\$52,894	\$52,894	\$211,575	\$211,575
6383	Support Groups	\$0	\$0	\$111	\$111	\$445	\$445
6385	Professional Meetings/Trainings	\$1,108	\$5,760	\$4,769	(\$992)	\$19,074	\$13,314
6390	Other Contractual Services	\$2,280	\$33,867	\$9,807	(\$24,060)	\$39,227	\$5,360
6415	Consumer Representative	\$0	\$84	\$7	(\$77)	\$28	(\$56)
6421	Outside Dental Services	\$14,630	\$17,835	\$7,450	(\$10,385)	\$29,800	\$11,965
6425	Housing Assistance	\$6,436	\$20,228	\$15,941	(\$4,287)	\$63,765	\$43,537

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6450	Contract Nutritional Services	\$1,907	\$5,900	\$3,750	(\$2,150)	\$15,000	\$9,100
6451	Direct Nutrition Services	\$0	\$1,500	\$2,288	\$788	\$9,150	\$7,650
6455	Primary Care	\$36,708	\$71,618	\$66,077	(\$5,540)	\$264,309	\$192,691
6465	Transportation Assistance	\$64	\$64	\$488	\$424	\$1,950	\$1,886
6470	Utility Assistance	\$5,667	\$10,956	\$7,450	(\$3,506)	\$29,800	\$18,844
6490	Other Patient Care & Client Assistance	\$91	\$336	\$3,803	\$3,467	\$15,212	\$14,876
6500	IT Supplies	\$101	\$153	\$158	\$5	\$632	\$479
6510	Books and Periodicals	\$318	\$725	\$506	(\$219)	\$2,023	\$1,298
6525	Bldg/Janitorial Supplies @ Champaign	\$0	\$344	\$5,288	\$4,944	\$21,150	\$20,806
6530	Consumable Supplies	\$115	\$15,053	\$2,703	(\$12,350)	\$10,811	(\$4,242)
6540	Dental Supplies	\$6,176	\$16,066	\$19,750	\$3,684	\$79,000	\$62,934
6550	Medical Supplies	\$14,260	\$21,194	\$14,092	(\$7,102)	\$56,366	\$35,173
6560	Office Supplies	\$1,776	\$4,189	\$9,374	\$5,185	\$37,497	\$33,307
6570	Outreach Supplies	\$57	\$569	\$442	(\$127)	\$1,768	\$1,199
6580	Program Materials	\$858	\$6,762	\$8,796	\$2,034	\$35,184	\$28,422
6585	Client Incentive Supplies	\$180	\$180	\$59	(\$121)	\$235	\$55
6590	Other Supplies	\$2,946	\$7,191	\$1,617	(\$5,574)	\$6,467	(\$724)
6610	Commercial Printing	\$215	\$215	\$1,770	\$1,555	\$7,079	\$6,864
6620	Photocopying	\$945	\$3,157	\$3,480	\$323	\$13,920	\$10,763
6710	Mileage	\$6,558	\$19,866	\$20,828	\$962	\$83,313	\$63,446
6720	Lodging	\$959	\$3,322	\$4,346	\$1,024	\$17,382	\$14,060
6730	Meals	\$720	\$1,977	\$2,117	\$140	\$8,469	\$6,492
6740	Commercial Transportation	\$0	\$364	\$743	\$378	\$2,970	\$2,606
6750	Vehicle Operations	\$76	\$943	\$1,839	\$896	\$7,355	\$6,412
6790	Other Travel	\$526	\$722	\$1,105	\$383	\$4,418	\$3,696
6810	Telephone Service	\$1,476	\$4,417	\$4,616	\$199	\$18,466	\$14,049
6820	Cellular Phone Service	\$132	\$396	\$1,233	\$837	\$4,934	\$4,538
6830	Internet Service	\$421	\$1,262	\$940	(\$322)	\$3,760	\$2,498
6890	Other Telecommunication Expense	\$100	\$1,055	\$667	(\$388)	\$2,669	\$1,614
7014	Repairs & Maintenance @ Rantoul	\$43	\$43	\$0	(\$43)	\$0	(\$43)
7015	Repairs & Maintenance @ Champaign	\$2,123	\$7,213	\$5,295	(\$1,918)	\$21,180	\$13,967
7025	Utilities @ Champaign	\$8,167	\$24,104	\$23,087	(\$1,017)	\$92,350	\$68,246
7030	Rent	\$0	\$0	\$5,544	\$5,544	\$22,175	\$22,175

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 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7034	Rent @ Rantoul	\$1,050	\$2,100	\$0	(\$2,100)	\$0	(\$2,100)
7035	Debt Service Principal @ Champaign	\$18,450	\$55,311	\$46,859	(\$8,453)	\$187,434	\$132,123
7036	Debt Service Interest @ Champaign	\$4,034	\$12,141	\$20,594	\$8,453	\$82,375	\$70,234
7037	Debt Service Capital Lease Principal	\$187	\$2,085	\$2,939	\$854	\$11,756	\$9,671
7038	Debt Service Capital Lease Interest	\$954	\$1,338	\$412	(\$926)	\$1,648	\$310
7095	Other Occupancy Expenses @ Champaign	\$542	\$1,546	\$791	(\$754)	\$3,165	\$1,619
7110	Capital Outlay	\$0	\$2,351	\$24,550	\$22,199	\$98,200	\$95,849
9010	Unable To Pay/Bad Debt	\$4,568	\$16,067	\$6,200	(\$9,866)	\$24,800	\$8,734
9012	Sliding Scale Discounts Applied	\$3,204	\$19,594	\$23,431	\$3,838	\$93,725	\$74,132
9020	Over and Short	(\$1)	(\$1)	\$0	\$1	\$0	\$1
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
<b>Total Expenses</b>		<b>\$777,084</b>	<b>\$2,273,901</b>	<b>\$2,443,037</b>	<b>\$169,136</b>	<b>\$9,705,184</b>	<b>\$7,431,284</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$4,319,995</b>	<b>\$4,102,256</b>	<b>\$4,102,256</b>	<b>\$0</b>	<b>\$4,102,256</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$37,887)</b>	<b>\$179,851</b>	<b>\$58,829</b>	<b>\$121,022</b>	<b>\$317,582</b>	<b>(\$137,730)</b>
<b>ENDING FUND BALANCE</b>		<b>\$4,282,108</b>	<b>\$4,282,108</b>	<b>\$4,161,085</b>	<b>\$121,022</b>	<b>\$4,419,838</b>	<b>(\$137,730)</b>



**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>2 - Illinois Municipal Retirement Fund (IMRF)</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$28,898	\$86,659	\$86,865	(\$206)	\$348,156	(\$261,497)
4190	Other Property Taxes	\$0	\$0	\$100	(\$100)	\$400	(\$400)
4210	IL Dept of Public Health	\$439	\$7,817	\$0	\$7,817	\$0	\$7,817
4220	IL Dept of Human Services	\$7,650	\$24,443	\$0	\$24,443	\$0	\$24,443
4223	IL Dept of Children and Family Services	\$1,925	\$1,925	\$0	\$1,925	\$0	\$1,925
4240	County Contract	\$3,484	\$10,481	\$0	\$10,481	\$0	\$10,481
4290	Other Grants & Contracts	\$262	\$553	\$0	\$553	\$0	\$553
<b>Total Revenues</b>		<b>\$42,658</b>	<b>\$131,878</b>	<b>\$86,965</b>	<b>\$44,913</b>	<b>\$348,556</b>	<b>(\$216,678)</b>
<b>Expenses</b>							
6240	IMRF	\$40,392	\$123,549	\$124,976	\$1,426	\$496,658	\$373,108
<b>Total Expenses</b>		<b>\$40,392</b>	<b>\$123,549</b>	<b>\$124,976</b>	<b>\$1,426</b>	<b>\$496,658</b>	<b>\$373,108</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$94,831</b>	<b>\$88,768</b>	<b>\$88,768</b>	<b>\$0</b>	<b>\$88,768</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$2,265</b>	<b>\$8,329</b>	<b>(\$38,010)</b>	<b>\$46,340</b>	<b>(\$148,101)</b>	<b>\$156,430</b>
<b>ENDING FUND BALANCE</b>		<b>\$97,097</b>	<b>\$97,097</b>	<b>\$50,757</b>	<b>\$46,340</b>	<b>(\$59,334)</b>	<b>\$156,430</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>3 - Audit Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$1,782	\$5,326	\$5,367	(\$42)	\$21,513	(\$16,187)
<b>Total Revenues</b>		<b>\$1,782</b>	<b>\$5,326</b>	<b>\$5,367</b>	<b>(\$42)</b>	<b>\$21,513</b>	<b>(\$16,187)</b>
<b>Expenses</b>							
6315	Audit Fees	\$0	\$0	\$9,000	\$9,000	\$36,000	\$36,000
<b>Total Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$36,000</b>	<b>\$36,000</b>
<b>BEGINNING FUND BALANCE</b>		<b>(\$15,347)</b>	<b>(\$18,890)</b>	<b>(\$18,890)</b>	<b>\$0</b>	<b>(\$18,890)</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$1,782</b>	<b>\$5,326</b>	<b>(\$3,633)</b>	<b>\$8,958</b>	<b>(\$14,487)</b>	<b>\$19,813</b>
<b>ENDING FUND BALANCE</b>		<b>(\$13,565)</b>	<b>(\$13,565)</b>	<b>(\$22,523)</b>	<b>\$8,958</b>	<b>(\$33,377)</b>	<b>\$19,813</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>4 - Insurance Fund</b>							
<b>Revenues</b>							
4110	District Real Estate Taxes	\$6,654	\$19,946	\$20,007	(\$62)	\$80,190	(\$60,245)
4190	Other Property Taxes	\$0	\$0	\$25	(\$25)	\$100	(\$100)
4210	IL Dept of Public Health	\$101	\$1,120	\$0	\$1,120	\$0	\$1,120
4220	IL Dept of Human Services	\$630	\$2,004	\$0	\$2,004	\$0	\$2,004
4223	IL Dept of Children and Family Services	\$120	\$120	\$0	\$120	\$0	\$120
4240	County Contract	\$1,546	\$4,873	\$0	\$4,873	\$0	\$4,873
4290	Other Grants & Contracts	\$34	\$56	\$0	\$56	\$0	\$56
<b>Total Revenues</b>		<b>\$9,085</b>	<b>\$28,118</b>	<b>\$20,032</b>	<b>\$8,085</b>	<b>\$80,290</b>	<b>(\$52,172)</b>
<b>Expenses</b>							
6250	Unemployment Tax	\$795	\$2,301	\$4,091	\$1,790	\$71,668	\$69,367
6260	Workers' Compensation	\$4,960	\$15,902	\$15,662	(\$239)	\$62,254	\$46,352
6910	Property & Liability Insurance	\$2,044	\$6,161	\$6,621	\$460	\$26,485	\$20,324
6920	Professional Liability (Malpractice) Insuranc	\$3,748	\$10,273	\$13,478	\$3,205	\$53,912	\$43,639
6930	Auto Insurance	\$361	\$1,128	\$1,156	\$28	\$4,622	\$3,494
6990	Other Insurance	\$563	\$1,689	\$0	(\$1,689)	\$0	(\$1,689)
<b>Total Expenses</b>		<b>\$12,470</b>	<b>\$37,454</b>	<b>\$41,008</b>	<b>\$3,554</b>	<b>\$218,941</b>	<b>\$181,487</b>
<b>BEGINNING FUND BALANCE</b>		<b>\$3,824</b>	<b>\$9,774</b>	<b>\$9,774</b>	<b>\$0</b>	<b>\$9,774</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>(\$3,386)</b>	<b>(\$9,336)</b>	<b>(\$20,976)</b>	<b>\$11,640</b>	<b>(\$138,650)</b>	<b>\$129,315</b>
<b>ENDING FUND BALANCE</b>		<b>\$439</b>	<b>\$439</b>	<b>(\$11,201)</b>	<b>\$11,640</b>	<b>(\$128,876)</b>	<b>\$129,315</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 3 Months Ended 9/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>5 - Building/Capital Improvement Fund</b>							
<b>Revenues</b>							
4950	Rent Income	\$9,900	\$29,699	\$0	\$29,699	\$0	\$29,699
<b>Total Revenues</b>		<b>\$9,900</b>	<b>\$29,699</b>	<b>\$0</b>	<b>\$29,699</b>	<b>\$0</b>	<b>\$29,699</b>
<b>Expenses</b>							
7110	Capital Outlay	\$4,923	\$209,430	\$173,366	(\$36,064)	\$693,462	\$484,032
<b>Total Expenses</b>		<b>\$4,923</b>	<b>\$209,430</b>	<b>\$173,366</b>	<b>(\$36,064)</b>	<b>\$693,462</b>	<b>\$484,032</b>
<b>BEGINNING FUND BALANCE</b>		<b>(\$139,881)</b>	<b>\$44,826</b>	<b>\$44,826</b>	<b>\$0</b>	<b>\$44,826</b>	<b>\$0</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>\$4,977</b>	<b>(\$179,731)</b>	<b>(\$173,366)</b>	<b>(\$6,365)</b>	<b>(\$693,462)</b>	<b>\$513,731</b>
<b>ENDING FUND BALANCE</b>		<b>(\$134,904)</b>	<b>(\$134,904)</b>	<b>(\$128,539)</b>	<b>(\$6,365)</b>	<b>(\$648,636)</b>	<b>\$513,731</b>