



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
October 31, 2015, Unaudited**

Presented to Board of Health: December 21, 2015

Champaign-Urbana Public Health District
Director of Finance's Report
As of October 31, 2015, Unaudited Financials
December 21, 2015 Board Meeting

1. All cash accounts have been reconciled between the bank and the general ledger through October 31, 2015. Cash in the bank as of 10/31/2015 was \$4,352,202.58.
2. High Level Overview of Financials
 - a. Fund balance as of October 31, 2015 including this deficit is \$4,194,929.73 (See page 1, item a); which is 38% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - b. October 31, 2015 ended with a year-to-date deficit of \$50,410.72 (See page 2, item b), which is significantly less than the budgeted deficit of \$234,512.28 (See page 2, item c) for this same time period.
 - c. **Revenue ended 0.10% above YTD budget.**
 - i. Property Taxes is above budget by \$141,810.07 (See page 2, item d)
 1. \$141K was received from Tax Increment Financing for release of income being held by the City of Urbana for Presence Health lawsuit disputing taxing status. For a contingency to be met, the liability must be probable and estimable. In this case, there is no clear indicator of probability.
 - ii. Grants and Contracts is below budget by \$29,215.97 (2.1% below YTD budget) (See page 2, item e)
 1. This includes \$80,871.07 for Accounts Receivable Work-in-Progress (WIP). 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.
 - iii. Fee for Services is below budget by \$109,190.50 (11.18% below YTD budget). (See page 2, item f).
 1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$99K less than budgeted.
 - i. A new dentist, Dr. Chaney, was employed 8/24/2015 – 10/21/2015.
 - ii. Dr. Sidhu is on maternity leave beginning September 1, 2015.
 - iii. Dr. Chung is currently covering PRN.
 2. We have not accrued any revenue for the Dental 50/50 Match. The budget includes \$168,813.09 YTD. We have been told that the State is planning on to paying us, but they have no idea when. Since CUPHD did not receive any payment during FY14, we do not believe it is in our best interest to book this as expected revenue at this point.

d. Expenditures ended 4.85% below YTD budget.

- i. Personnel Services is under budget by \$122,932.83 & Fringe Benefits by \$61,535.87. (See page 2, items g, h)
 1. As mentioned above, a new dentist was hired effective 8/24/2015 – 10/21/2015.
 2. Dr. Chung is currently covering PRN.
 3. Health Insurance & FICA Taxes are under-budget \$45,482.82 and \$11,259.20

- ii. Contractual Services is under budget by \$63,375.47 (See page 2, items i)
 1. Other Contractual Services included \$22K to Nationwide Locum for recruitment of Dr. Chaney, the dentist hired 8/24/2015.
 2. The remaining variance is due to various items:
 - a. Subgrantee/subcontractor expenses due to no state budget.
YTD Budget is \$70,525.00

- iii. Capital Outlay for Parking Lot Project – Budget was pro-rated evenly over the 12 month period. (See page 2, items j)
 1. Actual expenditures were \$36,824.36 over budget as compared to \$74,914.02, \$126,94 and \$13,864.99 over budget for July, August, and September respectively.

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

As of October 31, 2015

	Detail by Fund					Building/ Capital Improvement Fund
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	
Assets						
Cash	\$4,284,087.29	\$4,279,309.43	\$188,137.77	(\$3,413.91)	(\$54,937.00)	(\$125,009.00)
Receivables	\$1,262,610.86	\$1,214,804.90	\$40,951.77	\$0.00	\$6,849.09	\$5.10
Prepaid Expenditures	\$152,506.56	\$66,562.65	\$0.00	\$0.00	\$85,943.91	\$0.00
Fees for Services Receivable, Net of Allowance	\$403,864.13	\$403,864.13	\$0.00	\$0.00	\$0.00	\$0.00
Inventory - Supplies	\$30,880.43	\$30,880.43	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	(\$0.00)	(\$85,463.38)	\$85,497.19	\$0.00	(\$33.81)	\$0.00
Total Assets	<u>\$6,133,949.27</u>	<u>\$5,909,958.16</u>	<u>\$314,586.73</u>	<u>(\$3,413.91)</u>	<u>\$37,822.19</u>	<u>(\$125,003.90)</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$253,575.09	\$107,846.23	\$0.00	\$6,500.00	\$6,087.00	\$133,141.86
Deferred Property Taxes	\$1,212,298.07	\$1,036,505.93	\$136,042.63	\$8,364.12	\$31,385.39	\$0.00
Deferred Revenue_EH Permits	\$113,459.94	\$113,459.94	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$850.00	\$850.00	\$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	\$38,711.20	\$38,711.20	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$223,404.38	\$223,404.38	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$92,892.34	\$16,199.01	\$74,048.86	\$0.00	\$2,644.47	\$0.00
Total Liabilities	<u>\$1,939,019.54</u>	<u>\$1,540,805.21</u>	<u>\$210,091.49</u>	<u>\$14,864.12</u>	<u>\$40,116.86</u>	<u>\$133,141.86</u>
Total Fund Balance	<u>\$4,194,929.73</u>	<u>\$4,369,152.95</u>	<u>\$104,495.24</u>	<u>(\$18,278.03)</u>	<u>(\$2,294.67)</u>	<u>(\$258,145.76)</u>
Total Liabilities and Fund Balance	<u>\$6,133,949.27</u>	<u>\$5,909,958.16</u>	<u>\$314,586.73</u>	<u>(\$3,413.91)</u>	<u>\$37,822.19</u>	<u>(\$125,003.90)</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)	(\$50,410.72)	\$201,810.57	\$15,727.48	\$612.26	(\$12,068.95)	(\$256,492.08)
ENDING FUND BALANCE	<u>\$4,194,929.73</u> a	<u>\$4,369,152.95</u>	<u>\$104,495.24</u>	<u>(\$18,278.03)</u>	<u>(\$2,294.67)</u>	<u>(\$258,145.76)</u>

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		<u>ACTUAL</u>		<u>BUDGET</u>			
		<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
Revenues							
41xx	Property Taxes	\$275,368.14	\$1,210,994.26	\$1,069,184.19	\$141,810.07 d	\$3,223,755.69	(\$2,012,761.43)
42xx	Grants & Contracts	\$326,487.26	\$1,361,566.35	\$1,390,782.32	(\$29,215.97) e	\$4,172,346.96	(\$2,810,780.61)
43xx	Fees for Services	\$224,180.17	\$867,466.50	\$976,657.00	(\$109,190.50) f	\$2,929,971.00	(\$2,062,504.50)
49xx		\$14,325.61	\$49,107.05	\$49,017.32	\$89.73	\$147,051.96	(\$97,944.91)
	Total Revenues	<u>\$840,361.18</u>	<u>\$3,489,134.16</u>	<u>\$3,485,640.83</u>	<u>\$3,493.33</u>	<u>\$10,473,125.61</u>	<u>(\$6,983,991.45)</u>
Expenses							
61xx	Personnel Services	\$482,044.43	\$1,909,899.17	\$2,032,832.00	\$122,932.83 g	\$6,047,055.49	\$4,137,156.32
62xx	Fringe Benefits	\$165,992.67	\$625,244.97	\$686,780.84	\$61,535.87 h	\$2,101,567.93	\$1,476,322.96
63xx	Contractual	\$33,763.67	\$179,774.65	\$243,150.12	\$63,375.47 i	\$729,450.36	\$549,675.71
64xx	Patient Care and Client Assistance	\$36,995.06	\$165,516.74	\$143,004.64	(\$22,512.10)	\$429,013.92	\$263,497.18
65xx	Supplies	\$20,708.04	\$93,133.73	\$83,711.08	(\$9,422.65)	\$251,133.24	\$157,999.51
66xx	Printing	\$1,144.20	\$4,516.03	\$6,999.68	\$2,483.65	\$20,999.04	\$16,483.01
67xx	Travel and Transportaion	\$10,348.39	\$37,542.53	\$41,302.28	\$3,759.75	\$123,906.84	\$86,364.31
68xx	Telecommunications	\$2,028.63	\$9,159.35	\$9,942.92	\$783.57	\$29,828.76	\$20,669.41
69xx	Insurance	\$6,623.56	\$25,874.70	\$28,339.68	\$2,464.98	\$85,019.04	\$59,144.34
70xx	Occupancy	\$13,945.30	\$48,950.49	\$46,289.96	(\$2,660.53)	\$138,869.88	\$89,919.39
703x	Debt Service - Principal	\$19,598.70	\$76,995.20	\$66,396.68	(\$10,598.52)	\$199,190.04	\$122,194.84
703x	Debt Service - Interest	\$4,026.38	\$17,505.12	\$28,007.64	\$10,502.52	\$84,022.92	\$66,517.80
71xx	Capital Outlay	\$135,411.21	\$300,711.72	\$263,887.36	(\$36,824.36) j	\$791,662.08	\$490,950.36
90xx	Other Expenditures	\$9,061.47	\$44,720.48	\$39,508.36	(\$5,212.12)	\$118,525.08	\$73,804.60
93xx	Allocations	\$0.00	\$0.00	(\$0.13)	(\$0.13)	(\$0.05)	(\$0.05)
	Total Expenses	<u>\$941,691.71</u>	<u>\$3,539,544.88</u>	<u>\$3,720,153.11</u>	<u>\$180,608.23</u>	<u>\$11,150,244.57</u>	<u>\$7,610,699.69</u>
	BEGINNING FUND BALANCE	\$4,296,260.26	\$4,245,340.45	\$4,245,340.45	\$0.00	\$4,245,340.45	\$0.00
	NET SURPLUS/(DEFICIT)	(\$101,330.53)	(\$50,410.72) b	(\$234,512.28) c	\$184,101.56	(\$677,118.96)	\$626,708.24
	ENDING FUND BALANCE	<u>\$4,194,929.73</u>	<u>\$4,194,929.73</u>	<u>\$4,010,828.17</u>	<u>\$184,101.56</u>	<u>\$3,568,221.49</u>	<u>\$626,708.24</u>

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$172,072	\$688,108	\$689,720	(\$1,613)	\$2,073,300	(\$1,385,192)
4120	RE Tax Collected by County	\$48,586	\$195,861	\$194,040	\$1,821	\$583,284	(\$387,423)
4130	Personal Property Tax Replacement	\$16,892	\$35,959	\$34,272	\$1,687	\$102,816	(\$66,857)
4190	Other Property Taxes	\$398	\$141,716	\$1,332	\$140,384	\$13,996	\$127,720
4210	IL Dept of Public Health	\$209,460	\$406,657	\$554,933	(\$148,276)	\$1,664,800	(\$1,258,143)
4215	IDPH Local Health Protection	\$16,139	\$64,555	\$52,401	\$12,153	\$157,204	(\$92,649)
4220	IL Dept of Human Services	\$96,955	\$381,826	\$422,527	(\$40,701)	\$1,267,582	(\$885,756)
4223	IL Dept of Children and Family Services	\$11,658	\$44,674	\$43,818	\$856	\$131,455	(\$86,781)
4240	County Contract	\$53,771	\$209,229	\$237,290	(\$28,060)	\$711,869	(\$502,640)
4260	ILCC Grants	\$0	\$0	\$2,000	(\$2,000)	\$6,000	(\$6,000)
4290	Other Grants & Contracts	\$4,233	\$98,659	\$77,812	\$20,847	\$233,437	(\$134,778)
4299	A/R WIP	(\$87,431)	\$80,871	\$0	\$80,871	\$0	\$80,871
4310	CU & CC License Income	\$105	\$1,255	\$13,133	(\$11,878)	\$39,400	(\$38,145)
4322	Client Fee Revenue (Self-Pay)	\$18,874	\$57,206	\$66,515	(\$9,309)	\$199,546	(\$142,340)
4330	Environmental Health Permits	\$19,202	\$78,135	\$74,167	\$3,968	\$222,500	(\$144,365)
4344	IDPA - 50/50 Match	\$0	\$0	\$225,084	(\$225,084)	\$675,252	(\$675,252)
4355	Smoking Citation Fees	\$0	\$0	\$83	(\$83)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$200	\$500	\$0	\$500	\$0	\$500
4364	Health Insurance Fees	\$14,034	\$38,624	\$40,199	(\$1,575)	\$120,597	(\$81,973)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$4,179)	(\$12,137)	(\$12,060)	(\$77)	(\$36,179)	\$24,042
4370	Vital Statistics	\$13,222	\$68,564	\$76,016	(\$7,452)	\$228,048	(\$159,484)
4385	Medicaid Fee Revenue	\$140,754	\$507,777	\$535,230	(\$27,453)	\$1,605,690	(\$1,097,913)
4386	Medicaid Fee Write-Offs/Adjustments	(\$35,827)	(\$116,439)	(\$57,177)	(\$59,262)	(\$171,532)	\$55,093
4388	WPS Medicare	\$1,399	\$2,383	\$1,704	\$678	\$5,113	(\$2,731)
4389	WPS Medicare Write-Offs/Adjustments	(\$2,712)	(\$2,530)	(\$511)	(\$2,019)	(\$1,534)	(\$996)
4390	Other Fees for Services	\$2,269	\$16,770	\$14,273	\$2,497	\$42,820	(\$26,049)
4399	50/50 Match WIP	\$56,840	\$227,359	\$0	\$227,359	\$0	\$227,359
4910	Interest Income	\$1,296	\$4,918	\$4,333	\$585	\$13,000	(\$8,082)
4930	Contributions-Private Sources	\$3,000	\$3,615	\$833	\$2,782	\$2,500	\$1,115
4950	Rent Income	\$0	\$0	\$43,851	(\$43,851)	\$131,552	(\$131,552)

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4990	Miscellaneous Income	\$130	\$975	\$0	\$975	\$0	\$975
Total Revenues		\$771,339	\$3,225,091	\$3,335,821	(\$110,731)	\$10,022,766	(\$6,797,676)
Expenses							
6100	Personnel Services	\$482,044	\$1,909,899	\$2,032,832	\$122,933	\$6,047,055	\$4,137,156
6210	Health Insurance	\$84,768	\$296,854	\$342,337	\$45,483	\$1,020,202	\$723,348
6220	Life Insurance	\$264	\$846	\$942	\$97	\$2,806	\$1,961
6230	FICA	\$34,913	\$139,746	\$151,005	\$11,259	\$447,981	\$308,235
6310	Advertising	\$0	\$6,156	\$7,787	\$1,632	\$23,362	\$17,207
6316	Computer Consultants & Support	\$0	\$9,150	\$7,500	(\$1,650)	\$22,500	\$13,350
6320	Bank Charges	\$119	\$694	\$1,105	\$411	\$3,315	\$2,621
6325	Consultants	\$648	\$2,328	\$2,518	\$190	\$7,553	\$5,225
6327	Educational Materials	\$0	\$0	\$152	\$152	\$456	\$456
6330	Equipment Expense (Under \$500)	\$751	\$17,354	\$14,419	(\$2,935)	\$43,257	\$25,903
6335	IDPH Death Certificates	\$3,124	\$16,928	\$18,478	\$1,550	\$55,435	\$38,507
6345	Legal Fees	\$4,340	\$9,265	\$15,000	\$5,735	\$45,000	\$35,735
6347	Marketing	\$0	\$0	\$462	\$462	\$1,385	\$1,385
6350	Membership & Dues	\$226	\$1,699	\$3,476	\$1,777	\$10,429	\$8,730
6355	Non-CUPHD License Payments	\$0	\$1,070	\$6,733	\$5,663	\$20,200	\$19,130
6356	Employee Licence Reimbursement	\$0	\$2,418	\$1,560	(\$858)	\$4,680	\$2,262
6360	Payroll & Payment Fees	\$896	\$4,480	\$7,442	\$2,962	\$22,326	\$17,846
6365	Postage & Delivery	\$1,418	\$5,426	\$6,731	\$1,306	\$20,194	\$14,769
6370	INACTIVE - Professional Meetings	\$0	\$0	\$177	\$177	\$530	\$530
6373	Software License & Maintenance	\$12,544	\$53,481	\$47,502	(\$5,979)	\$142,507	\$89,026
6380	Subgrantee/Subcontractor	\$0	\$0	\$70,525	\$70,525	\$211,575	\$211,575
6383	Support Groups	\$0	\$0	\$148	\$148	\$445	\$445
6385	Professional Meetings/Trainings	\$795	\$6,555	\$6,358	(\$197)	\$19,074	\$12,519
6390	Other Contractual Services	\$2,404	\$36,271	\$13,076	(\$23,195)	\$39,227	\$2,956
6415	Consumer Representative	\$182	\$266	\$9	(\$256)	\$28	(\$238)
6421	Outside Dental Services	\$15,809	\$33,644	\$9,933	(\$23,711)	\$29,800	(\$3,844)
6425	Housing Assistance	\$7,892	\$28,120	\$21,255	(\$6,865)	\$63,765	\$35,645

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6440	Mental Health	\$640	\$640	\$0	(\$640)	\$0	(\$640)
6450	Contract Nutritional Services	\$1,907	\$7,807	\$5,000	(\$2,807)	\$15,000	\$7,193
6451	Direct Nutrition Services	\$1,500	\$3,000	\$3,050	\$50	\$9,150	\$6,150
6455	Primary Care	\$5,875	\$77,492	\$88,103	\$10,611	\$264,309	\$186,817
6465	Transportation Assistance	\$158	\$222	\$650	\$428	\$1,950	\$1,728
6470	Utility Assistance	\$2,240	\$13,196	\$9,933	(\$3,263)	\$29,800	\$16,604
6490	Other Patient Care & Client Assistance	\$793	\$1,130	\$5,071	\$3,941	\$15,212	\$14,082
6500	IT Supplies	\$657	\$810	\$211	(\$599)	\$632	(\$178)
6510	Books and Periodicals	\$0	\$725	\$674	(\$51)	\$2,023	\$1,298
6525	Bldg/Janitorial Supplies @ Champaign	\$1,110	\$1,453	\$7,050	\$5,597	\$21,150	\$19,697
6530	Consumable Supplies	\$69	\$15,121	\$3,604	(\$11,518)	\$10,811	(\$4,310)
6540	Dental Supplies	\$6,814	\$22,880	\$26,333	\$3,453	\$79,000	\$56,120
6550	Medical Supplies	\$2,281	\$23,474	\$18,789	(\$4,685)	\$56,366	\$32,892
6560	Office Supplies	\$1,691	\$5,880	\$12,499	\$6,618	\$37,497	\$31,616
6570	Outreach Supplies	\$5,319	\$5,888	\$589	(\$5,299)	\$1,768	(\$4,120)
6580	Program Materials	\$1,315	\$8,077	\$11,728	\$3,651	\$35,184	\$27,107
6585	Client Incentive Supplies	\$0	\$180	\$78	(\$102)	\$235	\$55
6590	Other Supplies	\$1,454	\$8,645	\$2,156	(\$6,489)	\$6,467	(\$2,178)
6610	Commercial Printing	\$225	\$440	\$2,360	\$1,920	\$7,079	\$6,639
6620	Photocopying	\$919	\$4,076	\$4,640	\$564	\$13,920	\$9,844
6710	Mileage	\$7,182	\$27,049	\$27,771	\$722	\$83,313	\$56,264
6720	Lodging	\$1,234	\$4,556	\$5,794	\$1,238	\$17,382	\$12,826
6730	Meals	\$800	\$2,777	\$2,823	\$46	\$8,469	\$5,692
6740	Commercial Transportation	\$0	\$364	\$990	\$626	\$2,970	\$2,606
6750	Vehicle Operations	\$711	\$1,653	\$2,452	\$798	\$7,355	\$5,701
6790	Other Travel	\$421	\$1,143	\$1,473	\$330	\$4,418	\$3,275
6810	Telephone Service	\$1,476	\$5,893	\$6,155	\$262	\$18,466	\$12,573
6820	Cellular Phone Service	\$132	\$528	\$1,645	\$1,117	\$4,934	\$4,406
6830	Internet Service	\$421	\$1,683	\$1,253	(\$430)	\$3,760	\$2,077
6890	Other Telecommunication Expense	\$0	\$1,055	\$890	(\$165)	\$2,669	\$1,614
7014	Repairs & Maintenance @ Rantoul	\$0	\$43	\$0	(\$43)	\$0	(\$43)
7015	Repairs & Maintenance @ Champaign	\$188	\$7,400	\$7,060	(\$340)	\$21,180	\$13,780
7025	Utilities @ Champaign	\$7,669	\$31,773	\$30,783	(\$990)	\$92,350	\$60,577

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7030	Rent	\$4,980	\$4,980	\$7,392	\$2,412	\$22,175	\$17,195
7034	Rent @ Rantoul	\$525	\$2,625	\$0	(\$2,625)	\$0	(\$2,625)
7035	Debt Service Principal @ Champaign	\$18,641	\$73,953	\$62,478	(\$11,475)	\$187,434	\$113,481
7036	Debt Service Interest @ Champaign	\$3,843	\$15,984	\$27,458	\$11,475	\$82,375	\$66,391
7037	Debt Service Capital Lease Principal	\$957	\$3,042	\$3,919	\$876	\$11,756	\$8,714
7038	Debt Service Capital Lease Interest	\$184	\$1,522	\$549	(\$972)	\$1,648	\$126
7095	Other Occupancy Expenses @ Champaign	\$584	\$2,129	\$1,055	(\$1,074)	\$3,165	\$1,036
7110	Capital Outlay	\$2,270	\$4,621	\$32,733	\$28,113	\$98,200	\$93,579
9010	Unable To Pay/Bad Debt	\$819	\$16,886	\$8,267	(\$8,619)	\$24,800	\$7,915
9012	Sliding Scale Discounts Applied	\$8,242	\$27,836	\$31,242	\$3,406	\$93,725	\$65,889
9020	Over and Short	\$0	(\$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
Total Expenses		\$749,379	\$3,023,280	\$3,256,163	\$232,883	\$9,705,184	\$6,681,904
BEGINNING FUND BALANCE		\$4,347,194	\$4,167,342	\$4,167,342	\$0	\$4,167,342	\$0
NET SURPLUS/(DEFICIT)		\$21,959	\$201,811	\$79,658	\$122,152	\$317,582	(\$115,771)
ENDING FUND BALANCE		\$4,369,153	\$4,369,153	\$4,247,001	\$122,152	\$4,484,924	(\$115,771)

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		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	\$28,898	\$115,557	\$115,820	(\$264)	\$348,156	(\$232,600)
4190	Other Property Taxes	\$67	\$67	\$133	(\$66)	\$400	(\$333)
4210	IL Dept of Public Health	\$7,048	\$14,865	\$0	\$14,865	\$0	\$14,865
4220	IL Dept of Human Services	\$7,959	\$32,403	\$0	\$32,403	\$0	\$32,403
4223	IL Dept of Children and Family Services	\$0	\$1,925	\$0	\$1,925	\$0	\$1,925
4240	County Contract	\$3,695	\$14,176	\$0	\$14,176	\$0	\$14,176
4290	Other Grants & Contracts	\$0	\$553	\$0	\$553	\$0	\$553
Total Revenues		\$47,667	\$179,546	\$115,954	\$63,592	\$348,556	(\$169,010)
Expenses							
6240	IMRF	\$40,269	\$163,818	\$166,663	\$2,845	\$496,658	\$332,839
Total Expenses		\$40,269	\$163,818	\$166,663	\$2,845	\$496,658	\$332,839
BEGINNING FUND BALANCE		\$97,097	\$88,768	\$88,768	\$0	\$88,768	\$0
NET SURPLUS/(DEFICIT)		\$7,398	\$15,727	(\$50,710)	\$66,437	(\$148,101)	\$163,829
ENDING FUND BALANCE		\$104,495	\$104,495	\$38,058	\$66,437	(\$59,334)	\$163,829

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,782	\$7,108	\$7,156	(\$48)	\$21,513	(\$14,405)
4190	Other Property Taxes	\$4	\$4	\$0	\$4	\$0	\$4
Total Revenues		\$1,787	\$7,112	\$7,156	(\$44)	\$21,513	(\$14,401)
Expenses							
6315	Audit Fees	\$6,500	\$6,500	\$12,000	\$5,500	\$36,000	\$29,500
Total Expenses		\$6,500	\$6,500	\$12,000	\$5,500	\$36,000	\$29,500
BEGINNING FUND BALANCE		(\$13,565)	(\$18,890)	(\$18,890)	\$0	(\$18,890)	\$0
NET SURPLUS/(DEFICIT)		(\$4,713)	\$612	(\$4,844)	\$5,456	(\$14,487)	\$15,099
ENDING FUND BALANCE		(\$18,278)	(\$18,278)	(\$23,734)	\$5,456	(\$33,377)	\$15,099

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,654	\$26,599	\$26,676	(\$77)	\$80,190	(\$53,591)
4190	Other Property Taxes	\$15	\$15	\$33	(\$18)	\$100	(\$85)
4210	IL Dept of Public Health	\$720	\$1,840	\$0	\$1,840	\$0	\$1,840
4220	IL Dept of Human Services	\$781	\$2,785	\$0	\$2,785	\$0	\$2,785
4223	IL Dept of Children and Family Services	\$0	\$120	\$0	\$120	\$0	\$120
4240	County Contract	\$1,498	\$6,371	\$0	\$6,371	\$0	\$6,371
4290	Other Grants & Contracts	\$0	\$56	\$0	\$56	\$0	\$56
Total Revenues		\$9,669	\$37,787	\$26,710	\$11,077	\$80,290	(\$42,504)
Expenses							
6250	Unemployment Tax	\$819	\$3,120	\$4,957	\$1,837	\$71,668	\$68,548
6260	Workers' Compensation	\$4,959	\$20,861	\$20,877	\$16	\$62,254	\$41,393
6910	Property & Liability Insurance	\$2,182	\$8,343	\$8,828	\$485	\$26,485	\$18,142
6920	Professional Liability (Malpractice) Insuranc	\$3,539	\$13,812	\$17,971	\$4,159	\$53,912	\$40,100
6930	Auto Insurance	\$358	\$1,486	\$1,541	\$55	\$4,622	\$3,136
6990	Other Insurance	\$545	\$2,234	\$0	(\$2,234)	\$0	(\$2,234)
Total Expenses		\$12,402	\$49,856	\$54,173	\$4,317	\$218,941	\$169,085
BEGINNING FUND BALANCE		\$439	\$9,774	\$9,774	\$0	\$9,774	\$0
NET SURPLUS/(DEFICIT)		(\$2,733)	(\$12,069)	(\$27,463)	\$15,394	(\$138,650)	\$126,581
ENDING FUND BALANCE		(\$2,295)	(\$2,295)	(\$17,689)	\$15,394	(\$128,876)	\$126,581

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

All Funds Budget to Actual for the 4 Months Ended 10/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,900	\$39,599	\$0	\$39,599	\$0	\$39,599
Total Revenues		\$9,900	\$39,599	\$0	\$39,599	\$0	\$39,599
Expenses							
7110	Capital Outlay	\$133,141	\$296,091	\$231,154	(\$64,937)	\$693,462	\$397,371
Total Expenses		\$133,141	\$296,091	\$231,154	(\$64,937)	\$693,462	\$397,371
BEGINNING FUND BALANCE		(\$134,904)	(\$1,654)	(\$1,654)	\$0	(\$1,654)	\$0
NET SURPLUS/(DEFICIT)		(\$123,242)	(\$256,492)	(\$231,154)	(\$25,338)	(\$693,462)	\$436,970
ENDING FUND BALANCE		(\$258,146)	(\$258,146)	(\$232,808)	(\$25,338)	(\$695,116)	\$436,970