



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: January 11, 2016

Champaign-Urbana Public Health District
Director of Finance's Report
As of November 30, 2015, Unaudited Financials
January 11, 2016 Board Meeting

1. All cash accounts have been reconciled between the bank and the general ledger through November 30, 2015. Cash in the bank as of 11/30/2015 was \$4,134,184.35.
2. High Level Overview of Financials
 - a. Fund balance as of November 30, 2015 including this surplus is \$4,319,029.15 (See page 1, item a); which is 39% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - b. November 30, 2015 ended with a year-to-date surplus of \$73,688.70 (See page 2, item b), which is significantly less than the budgeted deficit of \$263,661.51 (See page 2, item c) for this same time period.
 - c. **Revenue ended 1.62% above YTD budget.**
 - i. Property Taxes is above budget by \$132,506.28 (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 \$92,930.70 (5.35% below YTD budget) (See page 2, item e)
 1. This includes \$97,290.93 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.
 2. Additionally, the amount of sub-contract revenue is not able to be spent; therefore this also reduces the revenue. See Expenditures – Contractual Services (d)(ii)(2).
 - iii. Fee for Services is above budget by \$31,769.84 (2.60% below YTD budget). (See page 2, item f).
 1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$153K less than budgeted.
 - i. A new dentist, Dr. Chaney, was employed 8/24/2015 – 10/21/2015.
 - ii. Dr. Sidhu is on maternity leave 09/01/2015 – 11/25/2015.
 - iii. Dr. Chung is currently covering PRN.

d. Expenditures ended 5.78% below YTD budget.

- i. Personnel Services is under budget by \$146,900.39 & Fringe Benefits by \$66,083.30. (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 \$45,329.54 and \$14,124.67

- ii. Contractual Services is under budget by \$88,439.47 (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 \$88,156.25.

- iii. Capital Outlay for Parking Lot Project – Budget was pro-rated evenly over the 12 month period. (See page 2, items j)

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

As of November 30, 2015

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	\$4,109,061.79	\$4,317,877.30	\$154,592.61	(\$9,191.83)	(\$63,430.79)	(\$290,785.50)
Receivables	\$1,280,501.02	\$1,228,392.38	\$44,800.31	\$0.00	\$7,300.58	\$7.75
Prepaid Expenditures	\$147,442.29	\$65,596.03	\$0.00	\$0.00	\$81,846.26	\$0.00
Fees for Services Receivable, Net of Allowance	\$395,839.60	\$395,839.60	\$0.00	\$0.00	\$0.00	\$0.00
Inventory - Supplies	\$29,343.38	\$29,343.38	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	(\$0.00)	(\$104,828.49)	\$104,862.30	\$0.00	(\$33.81)	\$0.00
Total Assets	<u>\$5,962,188.08</u>	<u>\$5,932,220.20</u>	<u>\$304,255.22</u>	<u>(\$9,191.83)</u>	<u>\$25,682.24</u>	<u>(\$290,777.75)</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$102,080.44	\$91,477.79	\$0.00	\$10,600.00	\$0.00	\$2.65
Deferred Property Taxes	\$1,058,337.89	\$904,732.84	\$118,868.00	\$7,303.75	\$27,433.30	\$0.00
Deferred Revenue_EH Permits	\$96,195.75	\$96,195.75	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$1,998.00	\$1,998.00	\$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	\$43,180.01	\$43,180.01	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$240,947.40	\$240,947.40	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$95,941.08	\$17,206.15	\$75,864.53	\$0.00	\$2,870.40	\$0.00
Total Liabilities	<u>\$1,643,158.93</u>	<u>\$1,400,216.30</u>	<u>\$194,732.53</u>	<u>\$17,903.75</u>	<u>\$30,303.70</u>	<u>\$2.65</u>
Total Fund Balance	<u>\$4,319,029.15</u>	<u>\$4,532,003.90</u>	<u>\$109,522.69</u>	<u>(\$27,095.58)</u>	<u>(\$4,621.46)</u>	<u>(\$290,780.40)</u>
Total Liabilities and Fund Balance	<u>\$5,962,188.08</u>	<u>\$5,932,220.20</u>	<u>\$304,255.22</u>	<u>(\$9,191.83)</u>	<u>\$25,682.24</u>	<u>(\$290,777.75)</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)	\$73,688.70	\$364,661.52	\$20,754.93	(\$8,205.29)	(\$14,395.74)	(\$289,126.72)
ENDING FUND BALANCE	<u>\$4,319,029.15</u> a	<u>\$4,532,003.90</u>	<u>\$109,522.69</u>	<u>(\$27,095.58)</u>	<u>(\$4,621.46)</u>	<u>(\$290,780.40)</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 5 Months Ended 11/30/15

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$257,991.90	\$1,468,986.16	\$1,336,479.88	\$132,506.28	d \$3,223,755.69	(\$1,754,769.53)
42xx	Grants & Contracts	\$283,980.85	\$1,645,547.20	\$1,738,477.90	(\$92,930.70)	e \$4,172,346.96	(\$2,526,799.76)
43xx	Fees for Services	\$385,124.59	\$1,252,591.09	\$1,220,821.25	\$31,769.84	f \$2,929,971.00	(\$1,677,379.91)
49xx	Other Revenue	\$11,193.81	\$60,300.86	\$61,271.65	(\$970.79)	\$147,051.96	(\$86,751.10)
Total Revenues		\$938,291.15	\$4,427,425.31	\$4,357,050.68	\$70,374.63	\$10,473,125.61	(\$6,045,700.30)
Expenses							
61xx	Personnel Services	\$462,394.52	\$2,372,293.69	\$2,519,194.08	\$146,900.39	g \$6,047,055.49	\$3,674,761.80
62xx	Fringe Benefits	\$159,514.49	\$784,759.46	\$850,842.76	\$66,083.30	h \$2,101,567.93	\$1,316,808.47
63xx	Contractual	\$35,723.53	\$215,498.18	\$303,937.65	\$88,439.47	i \$729,450.36	\$513,952.18
64xx	Patient Care and Client Assistance	\$23,109.53	\$188,626.27	\$178,755.80	(\$9,870.47)	\$429,013.92	\$240,387.65
65xx	Supplies	\$26,454.09	\$119,587.82	\$104,638.85	(\$14,948.97)	\$251,133.24	\$131,545.42
66xx	Printing	\$828.56	\$5,344.59	\$8,749.60	\$3,405.01	\$20,999.04	\$15,654.45
67xx	Travel and Transportation	\$10,951.96	\$48,494.49	\$51,627.85	\$3,133.36	\$123,906.84	\$75,412.35
68xx	Telecommunications	\$3,488.14	\$12,647.49	\$12,428.65	(\$218.84)	\$29,828.76	\$17,181.27
69xx	Insurance	\$6,159.54	\$32,034.24	\$35,424.60	\$3,390.36	\$85,019.04	\$52,984.80
70xx	Occupancy	\$11,047.49	\$59,997.98	\$57,862.45	(\$2,135.53)	\$138,869.88	\$78,871.90
703x	Debt Service - Principal	\$19,534.32	\$96,529.52	\$82,995.85	(\$13,533.67)	\$199,190.04	\$102,660.52
703x	Debt Service - Interest	\$4,090.76	\$21,595.88	\$35,009.55	\$13,413.67	\$84,022.92	\$62,427.04
71xx	Capital Outlay	\$42,011.34	\$342,723.06	\$329,859.20	(\$12,863.86)	\$791,662.08	\$448,939.02
90xx	Other Expenditures	\$8,883.46	\$53,603.94	\$49,385.45	(\$4,218.49)	\$118,525.08	\$64,921.14
93xx	Allocations	\$0.00	\$0.00	(\$0.15)	(\$0.15)	(\$0.05)	(\$0.05)
Total Expenses		\$814,191.73	\$4,353,736.61	\$4,620,712.19	\$266,975.58	\$11,150,244.57	\$6,796,507.96
BEGINNING FUND BALANCE		\$4,194,929.73	\$4,245,340.45	\$4,245,340.45	\$0.00	\$4,245,340.45	\$0.00
NET SURPLUS/(DEFICIT)		\$124,099.42	\$73,688.70	(\$263,661.51)	\$337,350.21	(\$677,118.96)	\$750,807.66
ENDING FUND BALANCE		\$4,319,029.15	\$4,319,029.15	\$3,981,678.94	\$337,350.21	\$3,568,221.49	\$750,807.66

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$172,072	\$860,180	\$862,150	(\$1,971)	\$2,073,300	(\$1,213,120)
4120	RE Tax Collected by County	\$48,586	\$244,447	\$242,550	\$1,897	\$583,284	(\$338,837)
4130	Personal Property Tax Replacement	\$0	\$35,959	\$42,840	(\$6,881)	\$102,816	(\$66,857)
4190	Other Property Taxes	\$0	\$141,716	\$1,665	\$140,051	\$13,996	\$127,720
4210	IL Dept of Public Health	\$73,337	\$479,995	\$693,667	(\$213,672)	\$1,664,800	(\$1,184,805)
4215	IDPH Local Health Protection	\$16,139	\$80,693	\$65,502	\$15,192	\$157,204	(\$76,511)
4220	IL Dept of Human Services	\$96,475	\$478,301	\$528,159	(\$49,858)	\$1,267,582	(\$789,281)
4223	IL Dept of Children and Family Services	\$11,658	\$56,332	\$54,773	\$1,559	\$131,455	(\$75,123)
4240	County Contract	\$49,534	\$258,763	\$296,612	(\$37,849)	\$711,869	(\$453,106)
4260	ILCC Grants	\$3,263	\$3,263	\$2,500	\$763	\$6,000	(\$2,737)
4290	Other Grants & Contracts	\$0	\$98,659	\$97,265	\$1,394	\$233,437	(\$134,778)
4299	A/R WIP	\$16,420	\$97,291	\$0	\$97,291	\$0	\$97,291
4310	CU & CC License Income	\$415	\$1,670	\$16,417	(\$14,747)	\$39,400	(\$37,730)
4322	Client Fee Revenue (Self-Pay)	\$17,146	\$74,352	\$83,144	(\$8,792)	\$199,546	(\$125,194)
4330	Environmental Health Permits	\$19,814	\$97,949	\$92,708	\$5,241	\$222,500	(\$124,551)
4344	IDPA - 50/50 Match	\$201,728	\$201,728	\$281,355	(\$79,627)	\$675,252	(\$473,524)
4355	Smoking Citation Fees	\$0	\$0	\$104	(\$104)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$200	\$700	\$0	\$700	\$0	\$700
4364	Health Insurance Fees	\$8,195	\$46,819	\$50,249	(\$3,429)	\$120,597	(\$73,777)
4365	Adjustment/Write-Offs_Health Insurance Fe	(\$3,841)	(\$15,978)	(\$15,075)	(\$903)	(\$36,179)	\$20,201
4370	Vital Statistics	\$11,209	\$79,773	\$95,020	(\$15,247)	\$228,048	(\$148,275)
4385	Medicaid Fee Revenue	\$88,985	\$596,762	\$669,038	(\$72,276)	\$1,605,690	(\$1,008,928)
4386	Medicaid Fee Write-Offs/Adjustments	(\$23,009)	(\$139,448)	(\$71,472)	(\$67,977)	(\$171,532)	\$32,083
4388	WPS Medicare	\$2,281	\$4,664	\$2,131	\$2,534	\$5,113	(\$449)
4389	WPS Medicare Write-Offs/Adjustments	\$0	(\$2,530)	(\$639)	(\$1,891)	(\$1,534)	(\$996)
4390	Other Fees for Services	\$5,161	\$21,931	\$17,842	\$4,090	\$42,820	(\$20,889)
4399	50/50 Match WIP	\$56,840	\$284,199	\$0	\$284,199	\$0	\$284,199
4910	Interest Income	\$1,189	\$6,107	\$5,417	\$691	\$13,000	(\$6,893)
4930	Contributions-Private Sources	\$0	\$3,615	\$1,042	\$2,573	\$2,500	\$1,115
4950	Rent Income	\$0	\$0	\$54,813	(\$54,813)	\$131,552	(\$131,552)

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4990	Miscellaneous Income	\$105	\$1,080	\$0	\$1,080	\$0	\$1,080
Total Revenues		\$873,903	\$4,098,993	\$4,169,776	(\$70,783)	\$10,022,766	(\$5,923,773)
Expenses							
6100	Personnel Services	\$462,395	\$2,372,294	\$2,519,194	\$146,900	\$6,047,055	\$3,674,762
6210	Health Insurance	\$82,177	\$379,031	\$424,361	\$45,330	\$1,020,202	\$641,171
6220	Life Insurance	\$259	\$1,105	\$1,167	\$62	\$2,806	\$1,701
6230	FICA	\$33,232	\$172,978	\$187,103	\$14,125	\$447,981	\$275,003
6310	Advertising	\$0	\$6,156	\$9,734	\$3,579	\$23,362	\$17,207
6316	Computer Consultants & Support	\$0	\$9,150	\$9,375	\$225	\$22,500	\$13,350
6320	Bank Charges	\$47	\$741	\$1,381	\$640	\$3,315	\$2,574
6325	Consultants	\$510	\$2,838	\$3,147	\$309	\$7,553	\$4,715
6327	Educational Materials	\$0	\$0	\$190	\$190	\$456	\$456
6330	Equipment Expense (Under \$500)	\$195	\$17,549	\$18,024	\$475	\$43,257	\$25,708
6335	IDPH Death Certificates	\$3,484	\$20,412	\$23,098	\$2,686	\$55,435	\$35,023
6345	Legal Fees	\$2,625	\$11,890	\$18,750	\$6,860	\$45,000	\$33,110
6347	Marketing	\$0	\$0	\$577	\$577	\$1,385	\$1,385
6350	Membership & Dues	\$0	\$1,699	\$4,345	\$2,647	\$10,429	\$8,730
6355	Non-CUPHD License Payments	\$0	\$1,070	\$8,417	\$7,347	\$20,200	\$19,130
6356	Employee Licence Reimbursement	\$342	\$2,760	\$1,950	(\$810)	\$4,680	\$1,920
6360	Payroll & Payment Fees	\$1,075	\$5,556	\$9,303	\$3,747	\$22,326	\$16,770
6365	Postage & Delivery	\$830	\$6,256	\$8,414	\$2,159	\$20,194	\$13,939
6370	INACTIVE - Professional Meetings	\$0	\$0	\$221	\$221	\$530	\$530
6373	Software License & Maintenance	\$13,790	\$67,272	\$59,378	(\$7,894)	\$142,507	\$75,235
6380	Subgrantee/Subcontractor	\$0	\$0	\$88,156	\$88,156	\$211,575	\$211,575
6383	Support Groups	\$0	\$0	\$185	\$185	\$445	\$445
6385	Professional Meetings/Trainings	\$346	\$6,901	\$7,948	\$1,046	\$19,074	\$12,173
6390	Other Contractual Services	\$1,879	\$38,150	\$16,345	(\$21,805)	\$39,227	\$1,077
6415	Consumer Representative	\$0	\$266	\$12	(\$254)	\$28	(\$238)
6421	Outside Dental Services	\$7,653	\$41,297	\$12,417	(\$28,880)	\$29,800	(\$11,497)
6425	Housing Assistance	\$4,563	\$32,683	\$26,569	(\$6,114)	\$63,765	\$31,082

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6440	Mental Health	\$0	\$640	\$0	(\$640)	\$0	(\$640)
6450	Contract Nutritional Services	\$1,937	\$9,743	\$6,250	(\$3,493)	\$15,000	\$5,257
6451	Direct Nutrition Services	\$500	\$3,500	\$3,813	\$313	\$9,150	\$5,650
6455	Primary Care	\$7,408	\$84,900	\$110,129	\$25,229	\$264,309	\$179,409
6465	Transportation Assistance	\$126	\$348	\$813	\$464	\$1,950	\$1,602
6470	Utility Assistance	\$913	\$14,109	\$12,417	(\$1,693)	\$29,800	\$15,691
6490	Other Patient Care & Client Assistance	\$10	\$1,140	\$6,338	\$5,198	\$15,212	\$14,072
6500	IT Supplies	\$0	\$810	\$263	(\$546)	\$632	(\$178)
6510	Books and Periodicals	\$0	\$725	\$843	\$118	\$2,023	\$1,298
6525	Bldg/Janitorial Supplies @ Champaign	\$14,284	\$15,738	\$8,813	(\$6,925)	\$21,150	\$5,412
6530	Consumable Supplies	\$144	\$15,266	\$4,505	(\$10,761)	\$10,811	(\$4,455)
6540	Dental Supplies	\$4,666	\$27,546	\$32,917	\$5,370	\$79,000	\$51,454
6550	Medical Supplies	\$5,188	\$28,663	\$23,486	(\$5,177)	\$56,366	\$27,704
6560	Office Supplies	\$1,601	\$7,482	\$15,624	\$8,142	\$37,497	\$30,015
6570	Outreach Supplies	\$185	\$6,073	\$737	(\$5,336)	\$1,768	(\$4,305)
6580	Program Materials	\$19	\$8,096	\$14,660	\$6,564	\$35,184	\$27,088
6585	Client Incentive Supplies	\$0	\$180	\$98	(\$82)	\$235	\$55
6590	Other Supplies	\$365	\$9,010	\$2,695	(\$6,316)	\$6,467	(\$2,543)
6610	Commercial Printing	\$0	\$440	\$2,950	\$2,510	\$7,079	\$6,639
6620	Photocopying	\$829	\$4,905	\$5,800	\$895	\$13,920	\$9,015
6710	Mileage	\$5,462	\$32,511	\$34,714	\$2,203	\$83,313	\$50,802
6720	Lodging	\$3,456	\$8,012	\$7,243	(\$769)	\$17,382	\$9,370
6730	Meals	\$1,243	\$4,020	\$3,529	(\$491)	\$8,469	\$4,449
6740	Commercial Transportation	\$46	\$410	\$1,238	\$828	\$2,970	\$2,560
6750	Vehicle Operations	\$215	\$1,869	\$3,065	\$1,196	\$7,355	\$5,486
6790	Other Travel	\$530	\$1,673	\$1,841	\$168	\$4,418	\$2,745
6810	Telephone Service	\$1,476	\$7,369	\$7,694	\$325	\$18,466	\$11,097
6820	Cellular Phone Service	\$132	\$660	\$2,056	\$1,396	\$4,934	\$4,274
6830	Internet Service	\$421	\$2,104	\$1,567	(\$537)	\$3,760	\$1,656
6890	Other Telecommunication Expense	\$1,460	\$2,515	\$1,112	(\$1,403)	\$2,669	\$154
7014	Repairs & Maintenance @ Rantoul	\$0	\$43	\$0	(\$43)	\$0	(\$43)
7015	Repairs & Maintenance @ Champaign	\$1,387	\$8,787	\$8,825	\$38	\$21,180	\$12,393
7025	Utilities @ Champaign	\$7,043	\$38,816	\$38,479	(\$337)	\$92,350	\$53,534

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
7030 Rent	\$645	\$5,625	\$9,240	\$3,615	\$22,175	\$16,550
7034 Rent @ Rantoul	\$0	\$2,625	\$0	(\$2,625)	\$0	(\$2,625)
7035 Debt Service Principal @ Champaign	\$18,574	\$92,526	\$78,098	(\$14,429)	\$187,434	\$94,908
7036 Debt Service Interest @ Champaign	\$3,911	\$19,894	\$34,323	\$14,429	\$82,375	\$62,481
7037 Debt Service Capital Lease Principal	\$961	\$4,003	\$4,898	\$895	\$11,756	\$7,753
7038 Debt Service Capital Lease Interest	\$180	\$1,702	\$687	(\$1,015)	\$1,648	(\$54)
7095 Other Occupancy Expenses @ Champaign	\$1,973	\$4,102	\$1,319	(\$2,783)	\$3,165	(\$937)
7110 Capital Outlay	(\$523)	\$4,098	\$40,917	\$36,819	\$98,200	\$94,102
9010 Unable To Pay/Bad Debt	\$1,676	\$18,562	\$10,333	(\$8,229)	\$24,800	\$6,238
9012 Sliding Scale Discounts Applied	\$7,207	\$35,043	\$39,052	\$4,009	\$93,725	\$58,682
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	\$711,052	\$3,734,332	\$4,043,133	\$308,801	\$9,705,184	\$5,970,853
BEGINNING FUND BALANCE	\$4,369,153	\$4,167,342	\$4,167,342	\$0	\$4,167,342	\$0
NET SURPLUS/(DEFICIT)	\$162,851	\$364,662	\$126,643	\$238,018	\$317,582	\$47,080
ENDING FUND BALANCE	\$4,532,004	\$4,532,004	\$4,293,986	\$238,018	\$4,484,924	\$47,080

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		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	\$144,454	\$144,775	(\$321)	\$348,156	(\$203,702)
4190	Other Property Taxes	\$0	\$67	\$167	(\$100)	\$400	(\$333)
4210	IL Dept of Public Health	\$3,118	\$17,984	\$0	\$17,984	\$0	\$17,984
4220	IL Dept of Human Services	\$7,905	\$40,308	\$0	\$40,308	\$0	\$40,308
4223	IL Dept of Children and Family Services	\$0	\$1,925	\$0	\$1,925	\$0	\$1,925
4240	County Contract	\$3,398	\$17,574	\$0	\$17,574	\$0	\$17,574
4260	ILCC Grants	\$78	\$78	\$0	\$78	\$0	\$78
4290	Other Grants & Contracts	\$0	\$553	\$0	\$553	\$0	\$553
Total Revenues		\$43,397	\$222,943	\$144,942	\$78,001	\$348,556	(\$125,613)
Expenses							
6240	IMRF	\$38,370	\$202,188	\$206,596	\$4,408	\$496,658	\$294,469
Total Expenses		\$38,370	\$202,188	\$206,596	\$4,408	\$496,658	\$294,469
BEGINNING FUND BALANCE		\$104,495	\$88,768	\$88,768	\$0	\$88,768	\$0
NET SURPLUS/(DEFICIT)		\$5,027	\$20,755	(\$61,654)	\$82,409	(\$148,101)	\$168,856
ENDING FUND BALANCE		\$109,523	\$109,523	\$27,113	\$82,409	(\$59,334)	\$168,856

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,782	\$8,891	\$8,945	(\$55)	\$21,513	(\$12,622)
4190	Other Property Taxes	\$0	\$4	\$0	\$4	\$0	\$4
Total Revenues		\$1,782	\$8,895	\$8,945	(\$51)	\$21,513	(\$12,618)
Expenses							
6315	Audit Fees	\$10,600	\$17,100	\$15,000	(\$2,100)	\$36,000	\$18,900
Total Expenses		\$10,600	\$17,100	\$15,000	(\$2,100)	\$36,000	\$18,900
BEGINNING FUND BALANCE		(\$18,278)	(\$18,890)	(\$18,890)	\$0	(\$18,890)	\$0
NET SURPLUS/(DEFICIT)		(\$8,818)	(\$8,205)	(\$6,055)	(\$2,151)	(\$14,487)	\$6,282
ENDING FUND BALANCE		(\$27,096)	(\$27,096)	(\$24,945)	(\$2,151)	(\$33,377)	\$6,282

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,654	\$33,253	\$33,345	(\$93)	\$80,190	(\$46,938)
4190	Other Property Taxes	\$0	\$15	\$42	(\$26)	\$100	(\$85)
4210	IL Dept of Public Health	\$246	\$2,086	\$0	\$2,086	\$0	\$2,086
4220	IL Dept of Human Services	\$860	\$3,645	\$0	\$3,645	\$0	\$3,645
4223	IL Dept of Children and Family Services	\$0	\$120	\$0	\$120	\$0	\$120
4240	County Contract	\$1,480	\$7,852	\$0	\$7,852	\$0	\$7,852
4260	ILCC Grants	\$70	\$70	\$0	\$70	\$0	\$70
4290	Other Grants & Contracts	\$0	\$56	\$0	\$56	\$0	\$56
Total Revenues		\$9,309	\$47,096	\$33,387	\$13,709	\$80,290	(\$33,194)
Expenses							
6250	Unemployment Tax	\$696	\$3,816	\$5,692	\$1,876	\$71,668	\$67,852
6260	Workers' Compensation	\$4,781	\$25,641	\$25,924	\$282	\$62,254	\$36,613
6910	Property & Liability Insurance	\$2,111	\$10,455	\$11,035	\$581	\$26,485	\$16,030
6920	Professional Liability (Malpractice) Insuranc	\$3,157	\$16,968	\$22,463	\$5,495	\$53,912	\$36,943
6930	Auto Insurance	\$347	\$1,833	\$1,926	\$93	\$4,622	\$2,789
6990	Other Insurance	\$545	\$2,778	\$0	(\$2,778)	\$0	(\$2,778)
Total Expenses		\$11,636	\$61,492	\$67,041	\$5,549	\$218,941	\$157,449
BEGINNING FUND BALANCE		(\$2,295)	\$9,774	\$9,774	\$0	\$9,774	\$0
NET SURPLUS/(DEFICIT)		(\$2,327)	(\$14,396)	(\$33,653)	\$19,258	(\$138,650)	\$124,255
ENDING FUND BALANCE		(\$4,621)	(\$4,621)	(\$23,879)	\$19,258	(\$128,876)	\$124,255

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

All Funds Budget to Actual for the 5 Months Ended 11/30/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,900	\$49,499	\$0	\$49,499	\$0	\$49,499
Total Revenues		\$9,900	\$49,499	\$0	\$49,499	\$0	\$49,499
Expenses							
7110	Capital Outlay	\$42,534	\$338,625	\$288,943	(\$49,683)	\$693,462	\$354,837
Total Expenses		\$42,534	\$338,625	\$288,943	(\$49,683)	\$693,462	\$354,837
BEGINNING FUND BALANCE		(\$258,146)	(\$1,654)	(\$1,654)	\$0	(\$1,654)	\$0
NET SURPLUS/(DEFICIT)		(\$32,635)	(\$289,127)	(\$288,943)	(\$184)	(\$693,462)	\$404,335
ENDING FUND BALANCE		(\$290,780)	(\$290,780)	(\$290,596)	(\$184)	(\$695,116)	\$404,335