



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: February 8, 2016

Champaign-Urbana Public Health District
Director of Finance's Report
As of December 31, 2015, Unaudited Financials
February 8, 2016 Board Meeting

1. All cash accounts have been reconciled between the bank and the general ledger through December 31, 2015. Cash in the bank as of 12/31/2015 was \$3,495,987.01.
2. High Level Overview of Financials
 - a. Fund balance as of December 31, 2015 including this surplus is \$4,425,300.05 (See page 1, item a); which is 39% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - b. December 31, 2015 ended with a year-to-date surplus of \$179,959.60 (See page 2, item b), which is significantly less than the budgeted deficit of \$352,012.00 (See page 2, item c) for this same time period.
 - c. **Revenue ended 2.17% above YTD budget.**
 - i. Property Taxes is above budget by \$134,644.49 (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 \$20,132.75 (0.97% below YTD budget) (See page 2, item e)
 1. This includes \$118,626.76 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 \$1,080.09 (0.07% above YTD budget). (See page 2, item f).
 1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$177K 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 7.50% below YTD budget.**
- i. Personnel Services is under budget by \$164,025.69 & Fringe Benefits by \$108,058.03. (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 \$83,137.55 and \$16,127.81.

 - ii. Contractual Services is under budget by \$111,059.11 (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 \$105,787.50.

 - iii. Capital Outlay for Parking Lot Project – Budget was pro-rated evenly over the 12 month period. (See page 2, items j)
 - 1. It was discovered that during the budget process, we believed there was 2 projects to be completed in FY16. This was incorrect and there was only 1 which was overlapping from FY15. Therefore we over-budgeted for capital improvements.

**Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
As of December 31, 2015**

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash	\$3,560,736.40	\$3,823,136.57	\$110,481.17	(\$19,775.13)	(\$71,490.86)	(\$281,615.35)
Receivables	\$1,521,957.46	\$1,453,702.69	\$58,855.98	\$0.00	\$9,390.18	\$8.61
Prepaid Expenditures	\$138,316.17	\$63,500.53	\$0.00	\$0.00	\$74,815.64	\$0.00
Fees for Services Receivable, Net of Allowance	\$383,037.58	\$383,037.58	\$0.00	\$0.00	\$0.00	\$0.00
Inventory - Supplies	\$31,396.00	\$31,396.00	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	(\$0.00)	(\$137,732.31)	\$134,131.86	\$0.00	\$3,600.45	\$0.00
Total Assets	<u>\$5,635,443.61</u>	<u>\$5,617,041.06</u>	<u>\$303,469.01</u>	<u>(\$19,775.13)</u>	<u>\$16,315.41</u>	<u>(\$281,606.74)</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$117,233.16	\$95,561.65	\$0.00	\$3,100.00	\$0.00	\$18,571.51
Deferred Property Taxes	\$800,881.14	\$684,609.82	\$89,970.23	\$5,521.30	\$20,779.79	\$0.00
Deferred Revenue_EH Permits	\$77,231.60	\$77,231.60	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$4,547.00	\$4,547.00	\$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	\$16,510.40	\$16,510.40	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$87,681.33	\$87,681.33	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$101,580.57	\$6,341.22	\$92,978.71	\$0.00	\$2,260.64	\$0.00
Total Liabilities	<u>\$1,210,143.56</u>	<u>\$976,961.38</u>	<u>\$182,948.94</u>	<u>\$8,621.30</u>	<u>\$23,040.43</u>	<u>\$18,571.51</u>
Total Fund Balance	<u>\$4,425,300.05</u>	<u>\$4,640,079.68</u>	<u>\$120,520.07</u>	<u>(\$28,396.43)</u>	<u>(\$6,725.02)</u>	<u>(\$300,178.25)</u>
Total Liabilities and Fund Balance	<u>\$5,635,443.61</u>	<u>\$5,617,041.06</u>	<u>\$303,469.01</u>	<u>(\$19,775.13)</u>	<u>\$16,315.41</u>	<u>(\$281,606.74)</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)	\$179,959.60	\$472,737.30	\$31,752.31	(\$9,506.14)	(\$16,499.30)	(\$298,524.57)
ENDING FUND BALANCE	<u>\$4,425,300.05</u>	<u>\$4,640,079.68</u>	<u>\$120,520.07</u>	<u>(\$28,396.43)</u>	<u>(\$6,725.02)</u>	<u>(\$300,178.25)</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
Revenues							
41xx	Property Taxes	\$269,433.91	\$1,738,420.07	\$1,603,775.58	\$134,644.49 d	\$3,223,755.69	(\$1,485,335.62)
42xx	Grants & Contracts	\$420,493.53	\$2,066,040.73	\$2,086,173.48	(\$20,132.75) e	\$4,172,346.96	(\$2,106,306.23)
43xx	Fees for Services	\$213,474.50	\$1,466,065.59	\$1,464,985.50	\$1,080.09 f	\$2,929,971.00	(\$1,463,905.41)
49xx	Other Revenue	\$11,142.02	\$71,442.88	\$73,525.98	(\$2,083.10)	\$147,051.96	(\$75,609.08)
Total Revenues		\$914,543.96	\$5,341,969.27	\$5,228,460.54	\$113,508.73	\$10,473,125.61	(\$5,131,156.34)
Expenses							
61xx	Personnel Services	\$510,801.39	\$2,883,095.08	\$3,047,120.77	\$164,025.69 g	\$6,047,055.49	\$3,163,960.41
62xx	Fringe Benefits	\$139,723.84	\$924,483.30	\$1,032,541.33	\$108,058.03 h	\$2,101,567.93	\$1,177,084.63
63xx	Contractual	\$38,167.89	\$253,666.07	\$364,725.18	\$111,059.11 i	\$729,450.36	\$475,784.29
64xx	Patient Care and Client Assistance	\$24,274.58	\$212,900.85	\$214,506.96	\$1,606.11	\$429,013.92	\$216,113.07
65xx	Supplies	\$11,451.44	\$131,039.26	\$125,566.62	(\$5,472.64)	\$251,133.24	\$120,093.98
66xx	Printing	\$681.12	\$6,025.71	\$10,499.52	\$4,473.81	\$20,999.04	\$14,973.33
67xx	Travel and Transportation	\$4,981.45	\$53,475.94	\$61,953.42	\$8,477.48	\$123,906.84	\$70,430.90
68xx	Telecommunications	\$2,065.73	\$14,713.22	\$14,914.38	\$201.16	\$29,828.76	\$15,115.54
69xx	Insurance	\$6,303.37	\$38,337.61	\$42,509.52	\$4,171.91	\$85,019.04	\$46,681.43
70xx	Occupancy	\$12,729.61	\$72,727.59	\$69,434.94	(\$3,292.65)	\$138,869.88	\$66,142.29
703x	Debt Service - Principal	\$19,720.10	\$116,249.62	\$99,595.02	(\$16,654.60)	\$199,190.04	\$82,940.42
703x	Debt Service - Interest	\$3,904.98	\$25,500.86	\$42,011.46	\$16,510.60	\$84,022.92	\$58,522.06
71xx	Capital Outlay	\$24,080.75	\$366,803.81	\$395,831.04	\$29,027.23	\$791,662.08	\$424,858.27
90xx	Other Expenditures	\$9,386.81	\$62,990.75	\$59,262.54	(\$3,728.21)	\$118,525.08	\$55,534.33
93xx	Allocations	\$0.00	\$0.00	(\$0.16)	(\$0.16)	(\$0.05)	(\$0.05)
Total Expenses		\$808,273.06	\$5,162,009.67	\$5,580,472.54	\$418,462.87	\$11,150,244.57	\$5,988,234.90
BEGINNING FUND BALANCE		\$4,319,029.15	\$4,245,340.45	\$4,245,340.45	\$0.00	\$4,245,340.45	\$0.00
NET SURPLUS/(DEFICIT)		\$106,270.90	\$179,959.60 b	(\$352,012.00) c	\$531,971.60	(\$677,118.96)	\$857,078.56
ENDING FUND BALANCE		\$4,425,300.05	\$4,425,300.05	\$3,893,328.45	\$531,971.60	\$3,568,221.49	\$857,078.56

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$172,072	\$1,032,252	\$1,034,580	(\$2,328)	\$2,073,300	(\$1,041,048)
4120	RE Tax Collected by County	\$48,586	\$293,033	\$291,060	\$1,973	\$583,284	(\$290,251)
4130	Personal Property Tax Replacement	\$4,125	\$40,085	\$51,408	(\$11,323)	\$102,816	(\$62,731)
4190	Other Property Taxes	\$6,966	\$148,682	\$1,998	\$146,684	\$13,996	\$134,686
4210	IL Dept of Public Health	\$158,339	\$638,334	\$832,400	(\$194,066)	\$1,664,800	(\$1,026,466)
4215	IDPH Local Health Protection	\$16,139	\$96,832	\$78,602	\$18,230	\$157,204	(\$60,372)
4220	IL Dept of Human Services	\$102,997	\$581,298	\$633,791	(\$52,493)	\$1,267,582	(\$686,284)
4223	IL Dept of Children and Family Services	\$8,702	\$65,033	\$65,727	(\$694)	\$131,455	(\$66,422)
4240	County Contract	\$81,567	\$340,330	\$355,935	(\$15,605)	\$711,869	(\$371,539)
4260	ILCC Grants	\$114	\$3,378	\$3,000	\$378	\$6,000	(\$2,622)
4290	Other Grants & Contracts	\$1,100	\$99,759	\$116,718	(\$16,959)	\$233,437	(\$133,678)
4299	A/R WIP	\$21,336	\$118,627	\$0	\$118,627	\$0	\$118,627
4310	CU & CC License Income	\$105	\$1,775	\$19,700	(\$17,925)	\$39,400	(\$37,625)
4322	Client Fee Revenue (Self-Pay)	\$16,662	\$91,015	\$99,773	(\$8,758)	\$199,546	(\$108,531)
4330	Environmental Health Permits	\$19,189	\$117,138	\$111,250	\$5,888	\$222,500	(\$105,362)
4344	IDPA - 50/50 Match	\$0	\$201,728	\$337,626	(\$135,898)	\$675,252	(\$473,524)
4355	Smoking Citation Fees	\$0	\$0	\$125	(\$125)	\$250	(\$250)
4356	Smoking Citation Fines - County	\$0	\$700	\$0	\$700	\$0	\$700
4364	Health Insurance Fees	\$7,479	\$54,299	\$60,298	(\$6,000)	\$120,597	(\$66,298)
4365	Adjustment/Write-Offs Health Insurance Fe	(\$3,422)	(\$19,400)	(\$18,090)	(\$1,310)	(\$36,179)	\$16,779
4370	Vital Statistics	\$13,351	\$93,124	\$114,024	(\$20,900)	\$228,048	(\$134,924)
4385	Medicaid Fee Revenue	\$120,442	\$717,204	\$802,845	(\$85,641)	\$1,605,690	(\$888,486)
4386	Medicaid Fee Write-Offs/Adjustments	(\$22,496)	(\$161,945)	(\$85,766)	(\$76,179)	(\$171,532)	\$9,587
4388	WPS Medicare	\$893	\$5,557	\$2,557	\$3,000	\$5,113	\$443
4389	WPS Medicare Write-Offs/Adjustments	\$0	(\$2,530)	(\$767)	(\$1,763)	(\$1,534)	(\$996)
4390	Other Fees for Services	\$4,431	\$26,362	\$21,410	\$4,952	\$42,820	(\$16,458)
4399	50/50 Match WIP	\$56,840	\$341,039	\$0	\$341,039	\$0	\$341,039
4910	Interest Income	\$1,128	\$7,235	\$6,500	\$735	\$13,000	(\$5,765)
4930	Contributions-Private Sources	\$0	\$3,615	\$1,250	\$2,365	\$2,500	\$1,115
4950	Rent Income	\$0	\$0	\$65,776	(\$65,776)	\$131,552	(\$131,552)

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4990	Miscellaneous Income	\$115	\$1,195	\$0	\$1,195	\$0	\$1,195
Total Revenues		\$836,760	\$4,935,753	\$5,003,731	(\$67,978)	\$10,022,766	(\$5,087,013)
Expenses							
6100	Personnel Services	\$510,801	\$2,883,095	\$3,047,121	\$164,026	\$6,047,055	\$3,163,960
6210	Health Insurance	\$51,438	\$430,469	\$513,606	\$83,138	\$1,020,202	\$589,733
6220	Life Insurance	\$161	\$1,265	\$1,414	\$148	\$2,806	\$1,541
6230	FICA	\$37,238	\$210,216	\$226,344	\$16,128	\$447,981	\$237,765
6310	Advertising	\$969	\$7,125	\$11,681	\$4,557	\$23,362	\$16,238
6316	Computer Consultants & Support	\$0	\$9,150	\$11,250	\$2,100	\$22,500	\$13,350
6320	Bank Charges	\$75	\$817	\$1,658	\$841	\$3,315	\$2,498
6325	Consultants	\$498	\$3,336	\$3,777	\$441	\$7,553	\$4,217
6327	Educational Materials	\$0	\$0	\$228	\$228	\$456	\$456
6330	Equipment Expense (Under \$500)	\$5,878	\$23,427	\$21,629	(\$1,798)	\$43,257	\$19,830
6335	IDPH Death Certificates	\$3,744	\$24,156	\$27,717	\$3,561	\$55,435	\$31,279
6345	Legal Fees	\$1,750	\$13,640	\$22,500	\$8,860	\$45,000	\$31,360
6347	Marketing	\$0	\$0	\$693	\$693	\$1,385	\$1,385
6350	Membership & Dues	\$45	\$1,744	\$5,215	\$3,471	\$10,429	\$8,685
6355	Non-CUPHD License Payments	\$485	\$1,555	\$10,100	\$8,545	\$20,200	\$18,645
6356	Employee Licence Reimbursement	\$0	\$2,760	\$2,340	(\$420)	\$4,680	\$1,920
6360	Payroll & Payment Fees	\$1,422	\$6,978	\$11,163	\$4,185	\$22,326	\$15,348
6365	Postage & Delivery	\$1,127	\$7,382	\$10,097	\$2,715	\$20,194	\$12,812
6370	INACTIVE - Professional Meetings	\$0	\$0	\$265	\$265	\$530	\$530
6373	Software License & Maintenance	\$12,162	\$79,434	\$71,253	(\$8,180)	\$142,507	\$63,073
6380	Subgrantee/Subcontractor	\$2,500	\$2,500	\$105,788	\$103,288	\$211,575	\$209,075
6383	Support Groups	\$0	\$0	\$222	\$222	\$445	\$445
6385	Professional Meetings/Trainings	\$333	\$7,234	\$9,537	\$2,303	\$19,074	\$11,840
6390	Other Contractual Services	\$4,079	\$42,229	\$19,613	(\$22,616)	\$39,227	(\$3,002)
6415	Consumer Representative	\$199	\$464	\$14	(\$450)	\$28	(\$436)
6421	Outside Dental Services	\$4,650	\$45,947	\$14,900	(\$31,047)	\$29,800	(\$16,147)
6425	Housing Assistance	\$7,646	\$40,329	\$31,883	(\$8,446)	\$63,765	\$23,436

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 6 Months Ended 12/31/15

		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	\$1,907	\$11,650	\$7,500	(\$4,150)	\$15,000	\$3,350
6451	Direct Nutrition Services	\$1,505	\$5,005	\$4,575	(\$430)	\$9,150	\$4,145
6455	Primary Care	\$3,961	\$88,861	\$132,155	\$43,293	\$264,309	\$175,448
6465	Transportation Assistance	\$52	\$400	\$975	\$575	\$1,950	\$1,550
6470	Utility Assistance	\$3,435	\$17,544	\$14,900	(\$2,644)	\$29,800	\$12,256
6490	Other Patient Care & Client Assistance	\$920	\$2,061	\$7,606	\$5,546	\$15,212	\$13,152
6500	IT Supplies	\$210	\$1,020	\$316	(\$704)	\$632	(\$388)
6510	Books and Periodicals	\$0	\$725	\$1,012	\$287	\$2,023	\$1,298
6525	Bldg/Janitorial Supplies @ Champaign	(\$55)	\$15,683	\$10,575	(\$5,108)	\$21,150	\$5,467
6530	Consumable Supplies	\$143	\$15,409	\$5,405	(\$10,003)	\$10,811	(\$4,598)
6540	Dental Supplies	\$5,232	\$32,778	\$39,500	\$6,722	\$79,000	\$46,222
6550	Medical Supplies	\$665	\$29,327	\$28,183	(\$1,144)	\$56,366	\$27,039
6560	Office Supplies	\$4,086	\$11,568	\$18,748	\$7,180	\$37,497	\$25,929
6570	Outreach Supplies	\$0	\$6,073	\$884	(\$5,189)	\$1,768	(\$4,305)
6580	Program Materials	\$0	\$8,096	\$17,592	\$9,496	\$35,184	\$27,088
6585	Client Incentive Supplies	\$0	\$180	\$118	(\$62)	\$235	\$55
6590	Other Supplies	\$1,171	\$10,181	\$3,234	(\$6,947)	\$6,467	(\$3,714)
6610	Commercial Printing	\$0	\$440	\$3,540	\$3,100	\$7,079	\$6,639
6620	Photocopying	\$681	\$5,586	\$6,960	\$1,374	\$13,920	\$8,334
6710	Mileage	\$3,752	\$36,263	\$41,656	\$5,393	\$83,313	\$47,049
6720	Lodging	\$157	\$8,168	\$8,691	\$523	\$17,382	\$9,214
6730	Meals	\$59	\$4,079	\$4,235	\$156	\$8,469	\$4,390
6740	Commercial Transportation	\$0	\$410	\$1,485	\$1,075	\$2,970	\$2,560
6750	Vehicle Operations	\$809	\$2,678	\$3,677	\$1,000	\$7,355	\$4,677
6790	Other Travel	\$205	\$1,878	\$2,209	\$331	\$4,418	\$2,540
6810	Telephone Service	\$1,506	\$8,875	\$9,233	\$358	\$18,466	\$9,591
6820	Cellular Phone Service	\$132	\$792	\$2,467	\$1,675	\$4,934	\$4,142
6830	Internet Service	\$428	\$2,532	\$1,880	(\$652)	\$3,760	\$1,228
6890	Other Telecommunication Expense	\$0	\$2,515	\$1,334	(\$1,180)	\$2,669	\$154
7014	Repairs & Maintenance @ Rantoul	\$0	\$43	\$0	(\$43)	\$0	(\$43)
7015	Repairs & Maintenance @ Champaign	\$4,539	\$13,326	\$10,590	(\$2,736)	\$21,180	\$7,854
7025	Utilities @ Champaign	\$6,432	\$45,248	\$46,175	\$927	\$92,350	\$47,102

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
7030	Rent	\$645	\$6,270	\$11,088	\$4,818	\$22,175	\$15,905
7034	Rent @ Rantoul	\$525	\$3,150	\$0	(\$3,150)	\$0	(\$3,150)
7035	Debt Service Principal @ Champaign	\$18,756	\$111,282	\$93,717	(\$17,565)	\$187,434	\$76,152
7036	Debt Service Interest @ Champaign	\$3,728	\$23,622	\$41,187	\$17,565	\$82,375	\$58,753
7037	Debt Service Capital Lease Principal	\$964	\$4,967	\$5,878	\$911	\$11,756	\$6,789
7038	Debt Service Capital Lease Interest	\$177	\$1,879	\$824	(\$1,055)	\$1,648	(\$231)
7095	Other Occupancy Expenses @ Champaign	\$589	\$4,691	\$1,583	(\$3,108)	\$3,165	(\$1,526)
7110	Capital Outlay	\$4,783	\$8,881	\$49,100	\$40,219	\$98,200	\$89,319
9010	Unable To Pay/Bad Debt	\$1,459	\$20,020	\$12,400	(\$7,620)	\$24,800	\$4,780
9012	Sliding Scale Discounts Applied	\$7,928	\$42,971	\$46,863	\$3,891	\$93,725	\$50,754
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		\$728,684	\$4,463,016	\$4,882,054	\$419,038	\$9,705,184	\$5,242,168
BEGINNING FUND BALANCE		\$4,532,004	\$4,167,342	\$4,167,342	\$0	\$4,167,342	\$0
NET SURPLUS/(DEFICIT)		\$108,076	\$472,737	\$121,677	\$351,060	\$317,582	\$155,156
ENDING FUND BALANCE		\$4,640,080	\$4,640,080	\$4,289,019	\$351,060	\$4,484,924	\$155,156

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		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	\$173,352	\$173,730	(\$378)	\$348,156	(\$174,804)
4190	Other Property Taxes	\$271	\$338	\$200	\$138	\$400	(\$62)
4210	IL Dept of Public Health	\$9,284	\$27,268	\$0	\$27,268	\$0	\$27,268
4220	IL Dept of Human Services	\$9,051	\$49,359	\$0	\$49,359	\$0	\$49,359
4223	IL Dept of Children and Family Services	\$1,830	\$3,754	\$0	\$3,754	\$0	\$3,754
4240	County Contract	\$5,393	\$22,967	\$0	\$22,967	\$0	\$22,967
4260	ILCC Grants	\$10	\$87	\$0	\$87	\$0	\$87
4290	Other Grants & Contracts	\$0	\$553	\$0	\$553	\$0	\$553
Total Revenues		\$54,735	\$277,678	\$173,930	\$103,748	\$348,556	(\$70,878)
Expenses							
6240	IMRF	\$43,738	\$245,926	\$250,038	\$4,112	\$496,658	\$250,732
Total Expenses		\$43,738	\$245,926	\$250,038	\$4,112	\$496,658	\$250,732
BEGINNING FUND BALANCE		\$109,523	\$88,768	\$88,768	\$0	\$88,768	\$0
NET SURPLUS/(DEFICIT)		\$10,997	\$31,752	(\$76,108)	\$107,860	(\$148,101)	\$179,854
ENDING FUND BALANCE		\$120,520	\$120,520	\$12,660	\$107,860	(\$59,334)	\$179,854

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,782	\$10,673	\$10,734	(\$61)	\$21,513	(\$10,840)
4190	Other Property Taxes	\$17	\$21	\$0	\$21	\$0	\$21
Total Revenues		<u>\$1,799</u>	<u>\$10,694</u>	<u>\$10,734</u>	<u>(\$41)</u>	<u>\$21,513</u>	<u>(\$10,819)</u>
Expenses							
6315	Audit Fees	\$3,100	\$20,200	\$18,000	(\$2,200)	\$36,000	\$15,800
Total Expenses		<u>\$3,100</u>	<u>\$20,200</u>	<u>\$18,000</u>	<u>(\$2,200)</u>	<u>\$36,000</u>	<u>\$15,800</u>
BEGINNING FUND BALANCE		(\$27,096)	(\$18,890)	(\$18,890)	\$0	(\$18,890)	\$0
NET SURPLUS/(DEFICIT)		(\$1,301)	(\$9,506)	(\$7,266)	(\$2,241)	(\$14,487)	\$4,981
ENDING FUND BALANCE		<u>(\$28,396)</u>	<u>(\$28,396)</u>	<u>(\$26,156)</u>	<u>(\$2,241)</u>	<u>(\$33,377)</u>	<u>\$4,981</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,654	\$39,906	\$40,015	(\$108)	\$80,190	(\$40,284)
4190	Other Property Taxes	\$62	\$78	\$50	\$28	\$100	(\$22)
4210	IL Dept of Public Health	\$1,348	\$3,434	\$0	\$3,434	\$0	\$3,434
4220	IL Dept of Human Services	\$1,126	\$4,771	\$0	\$4,771	\$0	\$4,771
4223	IL Dept of Children and Family Services	\$133	\$252	\$0	\$252	\$0	\$252
4240	County Contract	\$2,029	\$9,881	\$0	\$9,881	\$0	\$9,881
4260	ILCC Grants	(\$2)	\$68	\$0	\$68	\$0	\$68
4290	Other Grants & Contracts	\$0	\$56	\$0	\$56	\$0	\$56
Total Revenues		\$11,350	\$58,446	\$40,064	\$18,381	\$80,290	(\$21,845)
Expenses							
6250	Unemployment Tax	\$2,028	\$5,844	\$9,835	\$3,991	\$71,668	\$65,824
6260	Workers' Compensation	\$5,122	\$30,763	\$31,304	\$541	\$62,254	\$31,491
6910	Property & Liability Insurance	\$2,182	\$12,636	\$13,243	\$606	\$26,485	\$13,849
6920	Professional Liability (Malpractice) Insuranc	\$3,200	\$20,169	\$26,956	\$6,787	\$53,912	\$33,743
6930	Auto Insurance	\$358	\$2,191	\$2,311	\$120	\$4,622	\$2,431
6990	Other Insurance	\$563	\$3,341	\$0	(\$3,341)	\$0	(\$3,341)
Total Expenses		\$13,453	\$74,945	\$83,649	\$8,704	\$218,941	\$143,996
BEGINNING FUND BALANCE		(\$4,621)	\$9,774	\$9,774	\$0	\$9,774	\$0
NET SURPLUS/(DEFICIT)		(\$2,104)	(\$16,499)	(\$43,585)	\$27,085	(\$138,650)	\$122,151
ENDING FUND BALANCE		(\$6,725)	(\$6,725)	(\$33,810)	\$27,085	(\$128,876)	\$122,151

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 6 Months Ended 12/31/15

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,900	\$59,398	\$0	\$59,398	\$0	\$59,398
Total Revenues		\$9,900	\$59,398	\$0	\$59,398	\$0	\$59,398
Expenses							
7110	Capital Outlay	\$19,298	\$357,923	\$346,731	(\$11,192)	\$693,462	\$335,539
Total Expenses		\$19,298	\$357,923	\$346,731	(\$11,192)	\$693,462	\$335,539
BEGINNING FUND BALANCE		(\$290,780)	(\$1,654)	(\$1,654)	\$0	(\$1,654)	\$0
NET SURPLUS/(DEFICIT)		(\$9,398)	(\$298,525)	(\$346,731)	\$48,206	(\$693,462)	\$394,937
ENDING FUND BALANCE		(\$300,178)	(\$300,178)	(\$348,385)	\$48,206	(\$695,116)	\$394,937