



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

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

**FOR THE MONTHS ENDED  
April 30, 2016, Unaudited**

Presented to Board of Health:      June 13, 2016



**Champaign-Urbana Public Health District**  
**Director of Finance's Report**  
**As of April 30, 2016, Unaudited Financials**  
**June 13, 2016 Board Meeting**

1. All cash accounts have been reconciled between the bank and the general ledger through April 30, 2016. Cash in the bank as of 4/30/16 was \$2,576,164.57.
2. High Level Overview of Financials
  - a. Fund balance as of April 30, 2016 including this surplus is \$4,571,141.35 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
  - b. April 30, 2016 ended with a year-to-date surplus of \$328,800.90 (See page 2, item b), which is significantly less than the budgeted deficit of \$575,696.44 (See page 2, item c) for this same time period.
  - c. **Revenue ended 1.27% below YTD budget.**
    - i. Property Taxes is above budget by \$168,193.54 (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 \$222,857.59 (6.41% below YTD budget) (See page 2, item e)
      1. This includes \$78,190.91 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 below budget by \$65,416.61 (2.68% below YTD budget). (See page 2, item f).
      1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$281K 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 covering PRN.

2. This includes \$44,409.74 for 50/50 Match 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.

**d. Expenditures ended 10.93% below YTD budget.**

- i. Personnel Services is under budget by \$299,266.89 & Fringe Benefits by \$196,397.98. (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 \$92,952.94 and \$29,855.19.
- ii. Contractual Services is under budget by \$214,181.39 (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 \$166,406.01.
- 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 April 30, 2016

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
<b>Assets</b>						
Cash	\$2,576,164.57	\$2,576,164.57	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$1,643,595.59	\$1,585,425.38	\$45,330.21	\$0.00	\$12,836.96	\$3.04
Prepaid Expenditures	\$156,950.64	\$63,591.30	\$0.00	\$0.00	\$93,359.34	\$0.00
Fee for Services Receivable, Net of Allowance	\$388,756.42	\$388,756.42	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$24,614.40	\$24,614.40	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$315,955.58	\$315,955.58	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From General Fund	\$95,298.35	\$0.00	\$95,298.35	\$0.00	\$0.00	\$0.00
Due To/From General Fund	(\$29,465.96)	\$0.00	\$0.00	(\$29,465.96)	\$0.00	\$0.00
Due To/From General Fund	(\$120,937.48)	\$0.00	\$0.00	\$0.00	(\$120,937.48)	\$0.00
Due To/From	(\$260,850.49)	\$0.00	\$0.00	\$0.00	\$0.00	(\$260,850.49)
<b>Total Assets</b>	<b>\$4,790,081.62</b>	<b>\$4,954,507.65</b>	<b>\$140,628.56</b>	<b>(\$29,465.96)</b>	<b>(\$14,741.18)</b>	<b>(\$260,847.45)</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable	\$84,441.31	\$84,441.31	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Property Taxes	(\$264,035.94)	(\$232,681.07)	(\$21,176.98)	(\$4,106.00)	(\$6,071.89)	\$0.00
Deferred Revenue_EH Permits	\$102,000.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$896.00	\$896.00	\$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	\$35,289.43	\$35,289.43	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$217,242.95	\$217,242.95	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$36,328.16	\$15,691.52	\$17,424.08	\$0.00	\$3,212.56	\$0.00
<b>Total Liabilities</b>	<b>\$215,940.27</b>	<b>\$226,658.50</b>	<b>(\$3,752.90)</b>	<b>(\$4,106.00)</b>	<b>(\$2,859.33)</b>	<b>\$0.00</b>
<b>Total Fund Balance</b>	<b>\$4,574,141.35</b>	<b>\$4,727,849.15</b>	<b>\$144,381.46</b>	<b>(\$25,359.96)</b>	<b>(\$11,881.85)</b>	<b>(\$260,847.45)</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$4,790,081.62</b>	<b>\$4,954,507.65</b>	<b>\$140,628.56</b>	<b>(\$29,465.96)</b>	<b>(\$14,741.18)</b>	<b>(\$260,847.45)</b>
<b>BEGINNING BALANCE</b>	<b>\$4,245,340.45</b>	<b>\$4,167,342.38</b>	<b>\$88,767.76</b>	<b>(\$18,890.29)</b>	<b>\$9,774.28</b>	<b>(\$1,653.68)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$328,800.90</b>	<b>\$560,506.77</b>	<b>\$55,613.70</b>	<b>(\$6,469.67)</b>	<b>(\$21,656.13)</b>	<b>(\$259,193.77)</b>
<b>ENDING FUND BALANCE</b>	<b>\$4,574,141.35</b> a	<b>\$4,727,849.15</b>	<b>\$144,381.46</b>	<b>(\$25,359.96)</b>	<b>(\$11,881.85)</b>	<b>(\$260,847.45)</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
All Funds Budget to Actual for the 10 Months Ended 4/30/16

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>Revenues</b>							
41xx	Property Taxes	\$289,873.92	\$2,843,219.91	\$2,675,026.37	\$168,193.54 d	\$3,223,755.69	(\$380,535.78)
42xx	Grants & Contracts	\$297,188.60	\$3,254,098.21	\$3,476,955.80	(\$222,857.59) e	\$4,172,346.96	(\$918,248.75)
43xx	Fees for Services	\$292,040.34	\$2,376,225.89	\$2,441,642.50	(\$65,416.61) f	\$2,929,971.00	(\$553,745.11)
49xx	Other Revenue	\$11,458.81	\$131,529.80	\$122,543.30	\$8,986.50	\$147,051.96	(\$15,522.16)
	<b>Total Revenues</b>	<b>\$890,561.67</b>	<b>\$8,605,073.81</b>	<b>\$8,716,167.97</b>	<b>(\$111,094.16)</b>	<b>\$10,473,125.61</b>	<b>(\$1,868,051.80)</b>
<b>Expenses</b>							
61xx	Personnel Services	\$454,939.09	\$4,734,401.52	\$5,033,668.41	\$299,266.89 g	\$6,047,055.49	\$1,312,653.97
62xx	Fringe Benefits	\$144,109.12	\$1,560,447.09	\$1,756,845.07	\$196,397.98 h	\$2,101,567.93	\$541,120.84
63xx	Contractual	\$35,264.39	\$393,693.91	\$607,875.30	\$214,181.39 i	\$729,450.36	\$335,756.45
64xx	Patient Care and Client Assistance	\$18,109.11	\$362,430.21	\$357,511.60	(\$4,918.61)	\$429,013.92	\$66,583.71
65xx	Supplies	\$15,023.35	\$193,228.11	\$209,277.70	\$16,049.59	\$251,133.24	\$57,905.13
66xx	Printing	\$907.45	\$9,790.34	\$17,499.20	\$7,708.86	\$20,999.04	\$11,208.70
67xx	Travel and Transportation	\$7,621.78	\$78,734.82	\$103,255.70	\$24,520.88	\$123,906.84	\$45,172.02
68xx	Telecommunications	\$1,313.83	\$23,376.17	\$24,857.30	\$1,481.13	\$29,828.76	\$6,452.59
69xx	Insurance	\$6,367.39	\$63,525.35	\$70,849.20	\$7,323.85	\$85,019.04	\$21,493.69
70xx	Occupancy	\$10,668.74	\$119,915.81	\$115,724.90	(\$4,190.91)	\$138,869.88	\$18,954.07
703x	Debt Service - Principal	\$19,855.12	\$196,286.39	\$165,991.70	(\$30,294.69)	\$199,190.04	\$2,903.65
703x	Debt Service - Interest	\$3,769.96	\$39,964.41	\$70,019.10	\$30,054.69	\$84,022.92	\$44,058.51
71xx	Capital Outlay	\$0.00	\$407,650.79	\$659,718.40	\$252,067.61	\$791,662.08	\$384,011.29
90xx	Other Expenditures	\$7,274.23	\$92,827.99	\$98,770.90	\$5,942.91	\$118,525.08	\$25,697.09
93xx	Allocations	\$0.00	\$0.00	(\$0.07)	(\$0.07)	(\$0.05)	(\$0.05)
	<b>Total Expenses</b>	<b>\$725,223.56</b>	<b>\$8,276,272.91</b>	<b>\$9,291,864.41</b>	<b>\$1,015,591.50</b>	<b>\$11,150,244.57</b>	<b>\$2,873,971.66</b>
	<b>BEGINNING FUND BALANCE</b>	<b>\$4,408,803.24</b>	<b>\$4,245,340.45</b>	<b>\$4,245,340.45</b>	<b>\$0.00</b>	<b>\$4,245,340.45</b>	<b>\$0.00</b>
	<b>NET SURPLUS/(DEFICIT)</b>	<b>\$165,338.11</b>	<b>\$328,800.90 b</b>	<b>(\$575,696.44) c</b>	<b>\$904,497.34</b>	<b>(\$677,118.96)</b>	<b>\$1,005,919.86</b>
	<b>ENDING FUND BALANCE</b>	<b>\$4,574,141.35</b>	<b>\$4,574,141.35</b>	<b>\$3,669,644.01</b>	<b>\$904,497.34</b>	<b>\$3,568,221.49</b>	<b>\$1,005,919.86</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
All Funds Budget to Actual for the 10 Months Ended 4/30/16

	ACTUAL		BUDGET				
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
<b>I - General Fund</b>							
<b>Revenues</b>							
4110 District Real Estate Taxes	\$187,534.34	\$1,750,743.50	\$1,725,680.17	\$25,063.33	\$2,073,300.18	(\$322,556.68)	
4120 RE Tax Collected by County	\$49,820.75	\$491,734.79	\$485,488.05	\$6,246.74	\$583,284.01	(\$91,549.22)	
4130 Personal Property Tax Replacement	\$19,210.48	\$78,145.89	\$85,680.00	(\$7,534.11)	\$102,816.00	(\$24,670.11)	
4190 Other Property Taxes	\$839.72	\$150,408.88	\$3,330.00	\$147,078.88	\$13,996.00	\$136,412.88	
4210 IL Dept of Public Health	\$147,522.34	\$1,039,884.68	\$1,387,333.50	(\$347,448.82)	\$1,664,800.20	(\$624,915.52)	
4215 IDPH Local Health Protection	\$16,138.65	\$161,386.50	\$131,003.20	\$30,383.30	\$157,203.84	\$4,182.66	
4220 IL Dept of Human Services	\$90,828.37	\$958,235.24	\$1,056,318.20	(\$98,082.96)	\$1,267,581.84	(\$309,346.60)	
4223 IL Dept of Children and Family Services	\$11,657.50	\$107,379.95	\$109,545.80	(\$2,165.85)	\$131,454.96	(\$24,075.01)	
4240 County Contract	\$52,685.47	\$556,231.65	\$593,224.40	(\$36,992.75)	\$711,869.28	(\$155,637.63)	
4260 ILCC Grants	\$0.12	\$5,171.24	\$5,000.00	\$171.24	\$6,000.00	(\$828.76)	
4290 Other Grants & Contracts	\$0.00	\$143,814.84	\$194,530.70	(\$50,715.86)	\$233,436.84	(\$89,622.00)	
4299 A/R WIP	(\$41,178.92)	\$78,190.91	\$0.00	\$78,190.91	\$0.00	\$78,190.91	
4310 CU & CC License Income	\$11,835.00	\$15,220.00	\$32,833.30	(\$17,613.30)	\$39,399.96	(\$24,179.96)	
4322 Client Fee Revenue (Self-Pay)	\$14,526.16	\$152,049.72	\$166,288.30	(\$14,238.58)	\$199,545.96	(\$47,496.24)	
4330 Environmental Health Permits	\$20,612.07	\$201,245.00	\$185,416.70	\$15,828.30	\$222,500.04	(\$21,255.04)	
4344 IDPA - 50/50 Match	\$317,188.08	\$762,947.77	\$562,710.30	\$200,237.47	\$675,252.36	\$87,695.41	
4355 Smoking Citation Fees	\$0.00	\$250.00	\$208.30	\$41.70	\$249.96	\$0.04	
4356 Smoking Citation Fines - County	\$0.00	\$700.00	\$0.00	\$700.00	\$0.00	\$700.00	
4364 Health Insurance Fees	\$2,629.35	\$88,471.84	\$100,497.10	(\$12,025.26)	\$120,596.52	(\$32,124.68)	
4365 Adjustment/Write-Offs_Health Insurance Fees	(\$8,127.64)	(\$43,248.75)	(\$30,149.20)	(\$13,099.55)	(\$36,179.04)	(\$7,069.71)	
4370 Vital Statistics	\$14,657.00	\$163,674.56	\$190,040.00	(\$26,365.44)	\$228,048.00	(\$64,373.44)	
4385 Medicaid Fee Revenue	\$144,821.23	\$1,221,200.90	\$1,338,075.00	(\$116,874.10)	\$1,605,690.00	(\$384,489.10)	
4386 Medicaid Fee Write-Offs/Adjustments	(\$26,341.00)	(\$269,492.09)	(\$142,943.20)	(\$126,548.89)	(\$171,531.84)	(\$97,960.25)	
4388 WPS Medicare	\$374.75	\$7,187.48	\$4,261.10	\$2,926.38	\$5,113.32	\$2,074.16	
4389 WPS Medicare Write-Offs/Adjustments	\$0.00	(\$2,530.00)	(\$1,278.30)	(\$1,251.70)	(\$1,533.96)	(\$996.04)	
4390 Other Fees for Services	\$555.00	\$34,139.72	\$35,683.10	(\$1,543.38)	\$42,819.72	(\$8,680.00)	
4399 50/50 Match WIP	(\$200,689.66)	\$44,409.74	\$0.00	\$44,409.74	\$0.00	\$44,409.74	
4910 Interest Income	\$738.59	\$10,742.83	\$10,833.30	(\$90.47)	\$12,999.96	(\$2,257.13)	
4930 Contributions-Private Sources	\$0.00	\$3,615.00	\$2,083.30	\$1,531.70	\$2,499.96	\$1,115.04	
4950 Rent Income	\$0.00	\$0.00	\$109,626.70	(\$109,626.70)	\$131,552.04	(\$131,552.04)	
4990 Miscellaneous Income	\$849.52	\$18,232.97	\$0.00	\$18,232.97	\$0.00	\$18,232.97	
<b>Total Revenues</b>	<b>\$828,687.27</b>	<b>\$7,930,144.76</b>	<b>\$8,341,319.82</b>	<b>(\$411,175.06)</b>	<b>\$10,022,766.11</b>	<b>(\$2,092,621.35)</b>	

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
All Funds Budget to Actual for the 10 Months Ended 4/30/16

		<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>
<b>Expenses</b>							
6100	Personnel Services	\$454,939.09	\$4,734,401.52	\$5,033,668.41	\$299,266.89	\$6,047,055.49	\$1,312,653.97
6210	Health Insurance	\$80,005.20	\$755,975.06	\$848,928.00	\$92,952.94	\$1,020,201.97	\$264,226.91
6220	Life Insurance	\$242.55	\$2,270.50	\$2,334.81	\$64.31	\$2,806.16	\$535.66
6230	FICA	\$32,890.13	\$344,024.73	\$373,879.92	\$29,855.19	\$447,980.63	\$103,955.90
6310	Advertising	\$551.00	\$12,532.94	\$19,468.40	\$6,935.46	\$23,362.08	\$10,829.14
6316	Computer Consultants & Support	\$0.00	\$12,150.00	\$18,750.00	\$6,600.00	\$22,500.00	\$10,350.00
6320	Bank Charges	\$52.05	\$999.11	\$2,762.50	\$1,763.39	\$3,315.00	\$2,315.89
6325	Consultants	\$564.00	\$5,748.00	\$6,294.20	\$546.20	\$7,553.04	\$1,805.04
6327	Educational Materials	\$99.99	\$133.36	\$380.00	\$246.64	\$456.00	\$322.64
6330	Equipment Expense (Under \$500)	\$2,156.21	\$31,399.89	\$36,047.50	\$4,647.61	\$43,257.00	\$11,857.11
6335	IDPH Death Certificates	\$4,616.00	\$41,380.00	\$46,195.80	\$4,815.80	\$55,434.96	\$14,054.96
6340	INACTIVE - Laundry	\$196.85	\$196.85	\$0.00	(\$196.85)	\$0.00	(\$196.85)
6345	Legal Fees	\$1,475.00	\$19,295.00	\$37,500.00	\$18,205.00	\$45,000.00	\$25,705.00
6347	Marketing	\$0.00	\$823.00	\$1,154.20	\$331.20	\$1,385.04	\$562.04
6350	Membership & Dues	\$1,905.55	\$6,788.41	\$8,690.90	\$1,902.49	\$10,429.08	\$3,640.67
6355	Non-CUPHD License Payments	\$0.00	\$2,620.00	\$16,833.30	\$14,213.30	\$20,199.96	\$17,579.96
6356	Employee Licence Reimbursement	\$734.50	\$5,040.00	\$3,899.90	(\$1,140.10)	\$4,679.88	(\$360.12)
6360	Payroll & Payment Fees	\$867.60	\$12,704.00	\$18,605.00	\$5,901.00	\$22,326.00	\$9,622.00
6365	Postage & Delivery	\$1,204.88	\$12,677.44	\$16,828.60	\$4,151.16	\$20,194.32	\$7,516.88
6370	INACTIVE - Professional Meetings	\$0.00	\$220.00	\$441.70	\$221.70	\$530.04	\$310.04
6373	Software License & Maintenance	\$12,189.95	\$128,110.28	\$118,755.80	(\$9,354.48)	\$142,506.96	\$14,396.68
6380	Subgrantee/Subcontractor	\$3,500.00	\$9,906.49	\$176,312.50	\$166,406.01	\$211,575.00	\$201,668.51
6383	Support Groups	\$0.00	\$0.00	\$370.80	\$370.80	\$444.96	\$444.96
6385	Professional Meetings/Trainings	\$1,965.00	\$10,012.73	\$15,895.20	\$5,882.47	\$19,074.24	\$9,061.51
6390	Other Contractual Services	\$3,185.81	\$54,156.41	\$32,689.00	(\$21,467.41)	\$39,226.80	(\$14,929.61)
6415	Consumer Representative	\$0.00	\$464.05	\$23.30	(\$440.75)	\$27.96	(\$436.09)
6421	Outside Dental Services	\$0.00	\$59,057.18	\$24,833.30	(\$34,223.88)	\$29,799.96	(\$29,257.22)
6425	Housing Assistance	\$4,576.50	\$70,050.08	\$53,137.50	(\$16,912.58)	\$63,765.00	(\$6,285.08)
6440	Mental Health	\$0.00	\$3,520.00	\$0.00	(\$3,520.00)	\$0.00	(\$3,520.00)
6445	Nicotine Patches	\$101.94	\$101.94	\$0.00	(\$101.94)	\$0.00	(\$101.94)
6450	Contract Nutritional Services	\$2,086.66	\$19,546.60	\$12,500.00	(\$7,046.60)	\$15,000.00	(\$4,546.60)
6451	Direct Nutrition Services	\$0.00	\$8,305.00	\$7,625.00	(\$680.00)	\$9,150.00	\$845.00
6455	Primary Care	\$7,335.72	\$163,609.52	\$220,257.50	\$56,647.98	\$264,309.00	\$100,699.48
6465	Transportation Assistance	\$0.00	\$488.12	\$1,625.00	\$1,136.88	\$1,950.00	\$1,461.88
6470	Utility Assistance	\$3,775.18	\$34,219.94	\$24,833.30	(\$9,386.64)	\$29,799.96	(\$4,419.98)
6490	Other Patient Care & Client Assistance	\$233.11	\$3,067.78	\$12,676.70	\$9,608.92	\$15,212.04	\$12,144.26
6500	IT Supplies	\$119.98	\$1,395.65	\$526.70	(\$868.95)	\$632.04	(\$763.61)
6510	Books and Periodicals	\$0.00	\$889.57	\$1,685.90	\$796.33	\$2,023.08	\$1,133.51
6525	Bldg/Janitorial Supplies @ Champaign	\$0.00	\$15,682.80	\$17,625.00	\$1,942.20	\$21,150.00	\$5,467.20
6530	Consumable Supplies	\$1,423.52	\$18,183.39	\$9,009.10	(\$9,174.29)	\$10,810.92	(\$7,372.47)



**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
All Funds Budget to Actual for the 10 Months Ended 4/30/16

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6540 Dental Supplies	\$7,255.08	\$56,603.81	\$65,833.40	\$9,229.59	\$79,000.08	\$22,396.27
6550 Medical Supplies	\$3,780.44	\$41,707.44	\$46,971.80	\$5,264.36	\$56,366.16	\$14,658.72
6560 Office Supplies	\$1,476.90	\$23,555.79	\$31,247.30	\$7,691.51	\$37,496.76	\$13,940.97
6570 Outreach Supplies	\$0.00	\$11,753.87	\$1,473.30	(\$10,280.57)	\$1,767.96	(\$9,985.91)
6580 Program Materials	\$732.43	\$9,231.43	\$29,319.90	\$20,088.47	\$35,183.88	\$25,952.45
6585 Client Incentive Supplies	\$0.00	\$180.00	\$195.90	\$15.90	\$235.08	\$55.08
6590 Other Supplies	\$235.00	\$14,044.36	\$5,389.40	(\$8,654.96)	\$6,467.28	(\$7,577.08)
6610 Commercial Printing	\$0.00	\$927.67	\$5,899.20	\$4,971.53	\$7,079.04	\$6,151.37
6620 Photocopying	\$907.45	\$8,862.67	\$11,600.00	\$2,737.33	\$13,920.00	\$5,057.33
6710 Mileage	\$5,506.10	\$56,267.09	\$69,427.10	\$13,160.01	\$83,312.52	\$27,045.43
6720 Lodging	\$814.74	\$9,914.79	\$14,485.00	\$4,570.21	\$17,382.00	\$7,467.21
6730 Meals	\$761.12	\$6,151.31	\$7,057.50	\$906.19	\$8,469.00	\$2,317.69
6740 Commercial Transportation	\$0.00	\$409.70	\$2,475.10	\$2,065.40	\$2,970.12	\$2,560.42
6750 Vehicle Operations	\$137.31	\$2,921.83	\$6,129.10	\$3,207.27	\$7,354.92	\$4,433.09
6790 Other Travel	\$402.51	\$3,070.10	\$3,681.90	\$611.80	\$4,418.28	\$1,348.18
6810 Telephone Service	\$758.52	\$15,120.30	\$15,388.30	\$268.00	\$18,465.96	\$3,345.66
6820 Cellular Phone Service	\$132.52	\$1,322.91	\$4,111.60	\$2,788.69	\$4,933.92	\$3,611.01
6830 Internet Service	\$422.79	\$4,223.40	\$3,133.40	(\$1,090.00)	\$3,760.08	(\$463.32)
6890 Other Telecommunication Expense	\$0.00	\$2,709.56	\$2,224.00	(\$485.56)	\$2,668.80	(\$40.76)
7014 Repairs & Maintenance @ Rantoul	\$0.00	\$42.72	\$0.00	(\$42.72)	\$0.00	(\$42.72)
7015 Repairs & Maintenance @ Champaign	\$1,513.50	\$18,840.65	\$17,649.90	(\$1,190.75)	\$21,179.88	\$2,339.23
7025 Utilities @ Champaign	\$7,053.38	\$78,039.78	\$76,958.30	(\$1,081.48)	\$92,349.96	\$14,310.18
7030 Rent	\$1,350.00	\$11,955.00	\$18,479.20	\$6,524.20	\$22,175.04	\$10,220.04
7034 Rent @ Rantoul	\$525.00	\$5,250.00	\$0.00	(\$5,250.00)	\$0.00	(\$5,250.00)
7035 Debt Service Principal @ Champaign	\$18,877.33	\$186,661.13	\$156,195.00	(\$30,466.13)	\$187,434.00	\$772.87
7036 Debt Service Interest @ Champaign	\$3,606.75	\$38,179.67	\$68,645.80	\$30,466.13	\$82,374.96	\$44,195.29
7037 Debt Service Capital Lease Principal	\$977.79	\$9,625.26	\$9,796.70	\$171.44	\$11,756.04	\$2,130.78
7038 Debt Service Capital Lease Interest	\$163.21	\$1,784.74	\$1,373.30	(\$411.44)	\$1,647.96	(\$136.78)
7095 Other Occupancy Expenses @ Champaign	\$226.86	\$5,787.66	\$2,637.50	(\$3,150.16)	\$3,165.00	(\$2,622.66)
7110 Capital Outlay	\$0.00	\$49,518.02	\$81,833.40	\$32,315.38	\$98,200.08	\$48,682.06
9010 Unable To Pay/Bad Debt	(\$184.61)	\$17,842.53	\$20,666.70	\$2,824.17	\$24,800.04	\$6,957.51
9012 Sliding Scale Discounts Applied	\$7,458.84	\$73,699.76	\$78,104.20	\$4,404.44	\$93,725.04	\$20,025.28
9020 Over and Short	\$0.00	\$1,285.70	\$0.00	(\$1,285.70)	\$0.00	(\$1,285.70)
9099 Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9310 Allocation of Occupancy Expenditures	\$0.00	\$0.00	(\$0.20)	(\$0.20)	(\$0.20)	(\$0.20)
9311 Allocation of IT Expenditures	\$0.00	\$0.00	\$0.12	\$0.12	\$0.08	\$0.08
9312 Allocation of Indirect Expenditures (9000)	\$0.00	\$0.00	(\$0.07)	(\$0.07)	(\$0.02)	(\$0.02)
9313 Allocation of Indirect Costs - Specific Divisions	\$0.00	\$0.00	(\$0.02)	(\$0.02)	(\$0.09)	(\$0.09)
9314 Allocation of EMR Expenditures	\$0.00	\$0.00	(\$0.02)	(\$0.02)	(\$0.02)	(\$0.02)
9315 Allocation of Indirect Labor Expd (9000)	\$0.00	\$0.00	\$0.12	\$0.12	\$0.20	\$0.20
<b>Total Expenses</b>	<b>\$687,884.93</b>	<b>\$7,369,637.99</b>	<b>\$8,081,427.87</b>	<b>\$711,789.88</b>	<b>\$9,705,184.36</b>	<b>\$2,335,546.37</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 10 Months Ended 4/30/16

	ACTUAL		BUDGET			
	<u>Current Month</u>	<u>YTD Actual</u>	<u>YTD Budget</u>	<u>YTD Variance</u>	<u>Annual Budget</u>	<u>Remaining</u>
BEGINNING FUND BALANCE	\$4,587,046.81	\$4,167,342.38	\$4,167,342.38	\$0.00	\$4,167,342.38	\$0.00
NET SURPLUS/(DEFICIT)	\$140,802.34	\$560,506.77	\$259,891.95	\$300,614.82	\$317,581.75	\$242,925.02
ENDING FUND BALANCE	<u>\$4,727,849.15</u>	<u>\$4,727,849.15</u>	<u>\$4,427,234.33</u>	<u>\$300,614.82</u>	<u>\$4,484,924.13</u>	<u>\$242,925.02</u>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 10 Months Ended 4/30/16

	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	\$21,903.11	\$284,432.47	\$289,782.17	(\$5,349.70)	\$348,156.22	(\$63,723.75)
4190 Other Property Taxes	\$66.99	\$553.96	\$333.30	\$220.66	\$399.96	\$154.00
4210 IL Dept of Public Health	\$4,481.49	\$43,838.99	\$0.00	\$43,838.99	\$0.00	\$43,838.99
4220 IL Dept of Human Services	\$7,045.15	\$78,817.73	\$0.00	\$78,817.73	\$0.00	\$78,817.73
4223 IL Dept of Children and Family Services	\$0.00	\$5,456.31	\$0.00	\$5,456.31	\$0.00	\$5,456.31
4240 County Contract	\$3,402.44	\$36,970.58	\$0.00	\$36,970.58	\$0.00	\$36,970.58
4260 ILCC Grants	\$0.00	\$136.96	\$0.00	\$136.96	\$0.00	\$136.96
4290 Other Grants & Contracts	\$0.00	\$612.55	\$0.00	\$612.55	\$0.00	\$612.55
<b>Total Revenues</b>	<b>\$36,899.18</b>	<b>\$450,819.55</b>	<b>\$290,115.47</b>	<b>\$160,704.08</b>	<b>\$348,556.18</b>	<b>\$102,263.37</b>
<b>Expenses</b>						
6240 IMRF	\$36,524.11	\$395,205.85	\$413,281.27	\$18,075.42	\$496,657.57	\$101,451.72
9099 Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$36,524.11</b>	<b>\$395,205.85</b>	<b>\$413,281.27</b>	<b>\$18,075.42</b>	<b>\$496,657.57</b>	<b>\$101,451.72</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$144,006.39</b>	<b>\$88,767.76</b>	<b>\$88,767.76</b>	<b>\$0.00</b>	<b>\$88,767.76</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$375.07</b>	<b>\$55,613.70</b>	<b>(\$123,165.80)</b>	<b>\$178,779.50</b>	<b>(\$148,101.39)</b>	<b>\$203,715.09</b>
<b>ENDING FUND BALANCE</b>	<b>\$144,381.46</b>	<b>\$144,381.46</b>	<b>(\$34,398.04)</b>	<b>\$178,779.50</b>	<b>(\$59,333.63)</b>	<b>\$203,715.09</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 10 Months Ended 4/30/16

	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	\$4,206.50	\$20,296.21	\$17,905.07	\$2,391.14	\$21,513.07	(\$1,216.86)
4190 Other Property Taxes	\$4.13	\$34.12	\$0.00	\$34.12	\$0.00	\$34.12
<b>Total Revenues</b>	<u>\$4,210.63</u>	<u>\$20,330.33</u>	<u>\$17,905.07</u>	<u>\$2,425.26</u>	<u>\$21,513.07</u>	<u>(\$1,182.74)</u>
<b>Expenses</b>						
6315 Audit Fees	\$0.00	\$26,800.00	\$30,000.00	\$3,200.00	\$36,000.00	\$9,200.00
<b>Total Expenses</b>	<u>\$0.00</u>	<u>\$26,800.00</u>	<u>\$30,000.00</u>	<u>\$3,200.00</u>	<u>\$36,000.00</u>	<u>\$9,200.00</u>
<b>BEGINNING FUND BALANCE</b>	(\$29,570.59)	(\$18,890.29)	(\$18,890.29)	\$0.00	(\$18,890.29)	\$0.00
<b>NET SURPLUS/(DEFICIT)</b>	\$4,210.63	(\$6,469.67)	(\$12,094.93)	\$5,625.26	(\$14,486.93)	\$8,017.26
<b>ENDING FUND BALANCE</b>	<u>(\$25,359.96)</u>	<u>(\$25,359.96)</u>	<u>(\$30,985.22)</u>	<u>\$5,625.26</u>	<u>(\$33,377.22)</u>	<u>\$8,017.26</u>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
All Funds Budget to Actual for the 10 Months Ended 4/30/16

	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	\$6,272.47	\$66,742.43	\$66,744.31	(\$1.88)	\$80,190.29	(\$13,447.86)
4190 Other Property Taxes	\$15.43	\$127.66	\$83.30	\$44.36	\$99.96	\$27.70
4210 IL Dept of Public Health	\$1,432.13	\$7,988.75	\$0.00	\$7,988.75	\$0.00	\$7,988.75
4220 IL Dept of Human Services	\$1,223.43	\$11,245.49	\$0.00	\$11,245.49	\$0.00	\$11,245.49
4223 IL Dept of Children and Family Services	\$0.00	\$649.24	\$0.00	\$649.24	\$0.00	\$649.24
4240 County Contract	\$1,950.43	\$17,875.54	\$0.00	\$17,875.54	\$0.00	\$17,875.54
4260 ILCC Grants	\$0.00	\$117.11	\$0.00	\$117.11	\$0.00	\$117.11
4290 Other Grants & Contracts	\$0.00	\$93.95	\$0.00	\$93.95	\$0.00	\$93.95
<b>Total Revenues</b>	<b>\$10,893.89</b>	<b>\$104,840.17</b>	<b>\$66,827.61</b>	<b>\$38,012.56</b>	<b>\$80,290.25</b>	<b>\$24,549.92</b>
<b>Expenses</b>						
6250 Unemployment Tax	\$3,084.69	\$28,415.28	\$66,594.72	\$38,179.44	\$71,667.74	\$43,252.46
6260 Workers' Compensation	(\$8,637.56)	\$34,555.67	\$51,826.35	\$17,270.68	\$62,253.86	\$27,698.19
6910 Property & Liability Insurance	\$2,111.43	\$21,082.19	\$22,070.90	\$988.71	\$26,485.08	\$5,402.89
6920 Professional Liability (Malpractice) Insurance	\$3,364.51	\$33,345.07	\$44,926.60	\$11,581.53	\$53,911.92	\$20,566.85
6930 Auto Insurance	\$346.68	\$3,577.77	\$3,851.70	\$273.93	\$4,622.04	\$1,044.27
6990 Other Insurance	\$544.77	\$5,520.32	\$0.00	(\$5,520.32)	\$0.00	(\$5,520.32)
9099 Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Expenses</b>	<b>\$814.52</b>	<b>\$126,496.30</b>	<b>\$189,270.27</b>	<b>\$62,773.97</b>	<b>\$218,940.64</b>	<b>\$92,444.34</b>
<b>BEGINNING FUND BALANCE</b>	<b>(\$21,961.22)</b>	<b>\$9,774.28</b>	<b>\$9,774.28</b>	<b>\$0.00</b>	<b>\$9,774.28</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$10,079.37</b>	<b>(\$21,656.13)</b>	<b>(\$122,442.66)</b>	<b>\$100,786.53</b>	<b>(\$138,650.39)</b>	<b>\$116,994.26</b>
<b>ENDING FUND BALANCE</b>	<b>(\$11,881.85)</b>	<b>(\$11,881.85)</b>	<b>(\$112,668.38)</b>	<b>\$100,786.53</b>	<b>(\$128,876.11)</b>	<b>\$116,994.26</b>

**Champaign-Urbana Public Health District**  
**Statement of Revenues Expenditures & Changes in Fund Balance**  
 All Funds Budget to Actual for the 10 Months Ended 4/30/16

	ACTUAL		BUDGET			
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
<b>5 - Building/Capital Improvement Fund Revenues</b>						
4950 Rent Income	\$9,870.70	\$98,939.00	\$0.00	\$98,939.00	\$0.00	\$98,939.00
<b>Total Revenues</b>	<b>\$9,870.70</b>	<b>\$98,939.00</b>	<b>\$0.00</b>	<b>\$98,939.00</b>	<b>\$0.00</b>	<b>\$98,939.00</b>
<b>Expenses</b>						
7110 Capital Outlay	\$0.00	\$358,132.77	\$577,885.00	\$219,752.23	\$693,462.00	\$335,329.23
<b>Total Expenses</b>	<b>\$0.00</b>	<b>\$358,132.77</b>	<b>\$577,885.00</b>	<b>\$219,752.23</b>	<b>\$693,462.00</b>	<b>\$335,329.23</b>
<b>BEGINNING FUND BALANCE</b>	<b>(\$270,718.15)</b>	<b>(\$1,653.68)</b>	<b>(\$1,653.68)</b>	<b>\$0.00</b>	<b>(\$1,653.68)</b>	<b>\$0.00</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$9,870.70</b>	<b>(\$259,193.77)</b>	<b>(\$577,885.00)</b>	<b>\$318,691.23</b>	<b>(\$693,462.00)</b>	<b>\$434,268.23</b>
<b>ENDING FUND BALANCE</b>	<b>(\$260,847.45)</b>	<b>(\$260,847.45)</b>	<b>(\$579,538.68)</b>	<b>\$318,691.23</b>	<b>(\$695,115.68)</b>	<b>\$434,268.23</b>