



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
May 31, 2016, Unaudited**

Presented to Board of Health: July 11, 2016

Champaign-Urbana Public Health District
Director of Finance's Report
As of May 31, 2016, Unaudited Financials
July 11, 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 \$3,493,705.14
2. High Level Overview of Financials
 - a. Fund balance as of May 31, 2016 including this surplus is \$4,590,109.78 (See page 1, item a); which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark.
 - b. May 31, 2016 ended with a year-to-date surplus of \$344,769.33 (See page 2, item b), which is significantly less than the budgeted deficit of \$632,740.49 (See page 2, item c) for this same time period.
 - c. **Revenue ended 1.53% below YTD budget.**
 - i. Property Taxes is above budget by \$178,385.62 (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 \$253,665.14 (6.63% below YTD budget) (See page 2, item e)
 1. This includes \$131,216.38 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 \$80,005.42 (2.68% below YTD budget). (See page 2, item f).
 1. Medicaid, Insurance, Medicare and Self Pay actual revenue is approximately \$319K 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 \$103,208.44 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 11.00% below YTD budget.

- i. Personnel Services is under budget by \$324,647.18 & Fringe Benefits by \$205,592.76. (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 & Unemployment Taxes are under-budget \$94,065.26, \$32,176.50 and \$39,972.06.
- ii. Contractual Services is under budget by \$239,088.87 (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 \$193,943.75.
- 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 May 31, 2016

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash	\$3,499,829.68	\$3,468,632.70	\$2,053.19	\$9,302.59	\$9,970.50	\$9,870.70
Receivables	\$1,143,137.66	\$1,078,069.97	\$50,890.94	\$0.00	\$14,173.71	\$3.04
Prepaid Expenditures	\$153,116.75	\$65,427.12	\$0.00	\$0.00	\$87,689.63	\$0.00
Fees for Services Receivable, Net of Allowance	\$400,526.09	\$400,526.09	\$0.00	\$0.00	\$0.00	\$0.00
Inventory	\$22,725.02	\$22,725.02	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From	\$0.00	\$297,065.02	\$114,188.91	(\$29,465.96)	(\$120,937.48)	(\$260,850.49)
Total Assets	<u>\$5,219,335.20</u>	<u>\$5,332,445.92</u>	<u>\$167,133.04</u>	<u>(\$20,163.37)</u>	<u>(\$9,103.64)</u>	<u>(\$250,976.75)</u>
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$107,101.23	\$107,101.23	\$0.00	\$0.00	\$0.00	\$0.00
Deferred Revenue Taxes	(\$41,041.81)	(\$49,487.57)	\$5,715.89	\$1,090.59	\$1,639.28	\$0.00
Deferred Revenue_EH Permits	\$209,137.50	\$209,137.50	\$0.00	\$0.00	\$0.00	\$0.00
EH Due To/From County	\$945.00	\$945.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$1,300.00	\$1,300.00	\$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	\$40,409.94	\$40,409.94	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$264,255.24	\$264,255.24	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes & Benefits Payable	\$43,339.96	\$19,106.46	\$20,890.91	\$0.00	\$3,342.59	\$0.00
Total Liabilities	<u>\$629,225.42</u>	<u>\$596,546.16</u>	<u>\$26,606.80</u>	<u>\$1,090.59</u>	<u>\$4,981.87</u>	<u>\$0.00</u>
Total Fund Balance	<u>\$4,590,109.78</u>	<u>\$4,735,899.76</u>	<u>\$140,526.24</u>	<u>(\$21,253.96)</u>	<u>(\$14,085.51)</u>	<u>(\$250,976.75)</u>
Total Liabilities and Fund Balance	<u>\$5,219,335.20</u>	<u>\$5,332,445.92</u>	<u>\$167,133.04</u>	<u>(\$20,163.37)</u>	<u>(\$9,103.64)</u>	<u>(\$250,976.75)</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)	\$344,769.33	\$568,557.38	\$51,758.48	(\$2,363.67)	(\$23,859.79)	(\$249,323.07)
ENDING FUND BALANCE	<u>\$4,590,109.78</u>	<u>\$4,735,899.76</u>	<u>\$140,526.24</u>	<u>(\$21,253.96)</u>	<u>(\$14,085.51)</u>	<u>(\$250,976.75)</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 11 Months Ended 5/31/16

	ACTUAL				BUDGET	
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Revenues						
41xx	Property Taxes	\$279,556.73	\$3,122,776.64	\$2,944,391.02	\$178,385.62 d	\$3,223,755.69 (\$100,979.05)
42xx	Grants & Contracts	\$316,888.03	\$3,570,986.24	\$3,824,651.38	(\$253,665.14) e	\$4,172,346.96 (\$601,360.72)
43xx	Fees for Services	\$229,575.44	\$2,605,801.33	\$2,685,806.75	(\$80,005.42) f	\$2,929,971.00 (\$324,169.67)
49xx	Other Revenue	\$11,780.84	\$143,310.64	\$134,797.63	\$8,513.01	\$147,051.96 (\$3,741.32)
	Total Revenues	\$837,801.04	\$9,442,874.85	\$9,589,646.78	(\$146,771.93)	\$10,473,125.61 (\$1,030,250.76)
Expenses						
61xx	Personnel Services	\$481,787.00	\$5,216,188.52	\$5,540,835.70	\$324,647.18 g	\$6,047,055.49 \$830,866.97
62xx	Fringe Benefits	\$164,025.65	\$1,724,472.74	\$1,930,065.50	\$205,592.76 h	\$2,101,567.93 \$377,095.19
63xx	Contractual	\$35,880.05	\$429,573.96	\$668,662.83	\$239,088.87 i	\$729,450.36 \$299,876.40
64xx	Patient Care and Client Assistance	\$36,987.63	\$399,417.84	\$393,262.76	(\$6,155.08)	\$429,013.92 \$29,596.08
65xx	Supplies	\$26,920.14	\$220,148.25	\$230,205.47	\$10,057.22	\$251,133.24 \$30,984.99
66xx	Printing	\$1,121.77	\$10,912.11	\$19,249.12	\$8,337.01	\$20,999.04 \$10,086.93
67xx	Travel and Transportation	\$9,462.92	\$88,197.74	\$113,581.27	\$25,383.53	\$123,906.84 \$35,709.10
68xx	Telecommunications	\$2,048.38	\$25,424.55	\$27,343.03	\$1,918.48	\$29,828.76 \$4,404.21
69xx	Insurance	\$6,579.64	\$70,104.99	\$77,934.12	\$7,829.13	\$85,019.04 \$14,914.05
70xx	Occupancy	\$10,415.78	\$130,331.59	\$127,297.39	(\$3,034.20)	\$138,869.88 \$8,538.29
703x	Debt Service - Principal	\$20,034.06	\$216,320.45	\$182,590.87	(\$33,729.58)	\$199,190.04 (\$17,130.41)
703x	Debt Service - Interest	\$3,591.02	\$43,555.43	\$77,021.01	\$33,465.58	\$84,022.92 \$40,467.49
71xx	Capital Outlay	\$9,154.25	\$416,805.04	\$725,690.24	\$308,885.20	\$791,662.08 \$374,857.04
92xx	Other Expenditures	\$13,824.32	\$106,652.31	\$108,647.99	\$1,995.68	\$118,525.08 \$11,872.77
93xx	Allocations	\$0.00	\$0.00	(\$0.03)	(\$0.03)	(\$0.05) (\$0.05)
	Total Expenses	\$821,832.61	\$9,098,105.52	\$10,222,387.27	\$1,124,281.75	\$11,150,244.57 \$2,052,139.05
	BEGINNING FUND BALANCE	\$4,574,141.35	\$4,245,340.45	\$4,245,340.45	\$0.00	\$4,245,340.45 \$0.00
	NET SURPLUS/(DEFICIT)	\$15,968.43	\$344,769.33 b	(\$632,740.49) c	\$977,509.82	(\$677,118.96) \$1,021,888.29
	ENDING FUND BALANCE	\$4,590,109.78	\$4,590,109.78	\$3,612,599.96	\$977,509.82	\$3,568,221.49 \$1,021,888.29

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 11 Months Ended 5/31/16

		<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>
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$183,235.35	\$1,933,978.85	\$1,899,490.17	\$34,488.68	\$2,073,300.18	(\$139,321.33)
4120	RE Tax Collected by County	\$49,445.72	\$541,180.51	\$534,386.03	\$6,794.48	\$583,284.01	(\$42,103.50)
4130	Personal Property Tax Replacement	\$15,520.79	\$93,666.68	\$94,248.00	(\$581.32)	\$102,816.00	(\$9,149.32)
4190	Other Property Taxes	\$0.00	\$150,408.88	\$3,663.00	\$146,745.88	\$13,996.00	\$136,412.88
4210	IL Dept of Public Health	\$91,025.04	\$1,130,909.72	\$1,526,066.85	(\$395,157.13)	\$1,664,800.20	(\$533,890.48)
4215	IDPH Local Health Protection	\$16,138.65	\$177,525.15	\$144,103.52	\$33,421.63	\$157,203.84	\$20,321.31
4220	IL Dept of Human Services	\$67,979.82	\$1,026,215.06	\$1,161,950.02	(\$135,734.96)	\$1,267,581.84	(\$241,366.78)
4223	IL Dept of Children and Family Services	\$11,657.50	\$119,037.45	\$120,500.38	(\$1,462.93)	\$131,454.96	(\$12,417.51)
4240	County Contract	\$55,155.61	\$611,387.26	\$652,546.84	(\$41,159.58)	\$711,869.28	(\$100,482.02)
4260	ILCC Grants	\$3,274.39	\$8,445.63	\$5,500.00	\$2,945.63	\$6,000.00	\$2,445.63
4290	Other Grants & Contracts	\$942.11	\$144,756.95	\$213,983.77	(\$69,226.82)	\$233,436.84	(\$88,679.89)
4299	A/R WIP	\$53,025.47	\$131,216.38	\$0.00	\$131,216.38	\$0.00	\$131,216.38
4310	CU & CC License Income	\$15,275.00	\$30,495.00	\$36,116.63	(\$5,621.63)	\$39,399.96	(\$8,904.96)
4322	Client Fee Revenue (Self-Pay)	\$19,364.68	\$171,414.40	\$182,917.13	(\$11,502.73)	\$199,545.96	(\$28,131.56)
4330	Environmental Health Permits	\$20,212.50	\$221,457.50	\$203,958.37	\$17,499.13	\$222,500.04	(\$1,042.54)
4344	IDPA - 50/50 Match	\$0.00	\$762,947.77	\$618,981.33	\$143,966.44	\$675,252.36	\$87,695.41
4355	Smoking Citation Fees	\$0.00	\$250.00	\$229.13	\$20.87	\$249.96	\$0.04
4356	Smoking Citation Fines - County	\$600.00	\$1,300.00	\$0.00	\$1,300.00	\$0.00	\$1,300.00
4364	Health Insurance Fees	\$10,542.68	\$99,014.52	\$110,546.81	(\$11,532.29)	\$120,596.52	(\$21,582.00)
4365	Adjustment/Write-Offs_Health Insurance Fees	(\$13,927.68)	(\$57,176.43)	(\$33,164.12)	(\$24,012.31)	(\$36,179.04)	(\$20,997.39)
4370	Vital Statistics	\$12,704.00	\$176,378.56	\$209,044.00	(\$32,665.44)	\$228,048.00	(\$51,669.44)
4385	Medicaid Fee Revenue	\$113,952.49	\$1,335,153.39	\$1,471,882.50	(\$136,729.11)	\$1,605,690.00	(\$270,536.61)
4386	Medicaid Fee Write-Offs/Adjustments	(\$23,461.56)	(\$292,953.65)	(\$157,237.52)	(\$135,716.13)	(\$171,531.84)	(\$121,421.81)
4388	WPS Medicare	\$150.25	\$7,337.73	\$4,687.21	\$2,650.52	\$5,113.32	\$2,224.41
4389	WPS Medicare Write-Offs/Adjustments	(\$1,022.12)	(\$3,552.12)	(\$1,406.13)	(\$2,145.99)	(\$1,533.96)	(\$2,018.16)
4390	Other Fees for Services	\$16,386.50	\$50,526.22	\$39,251.41	\$11,274.81	\$42,819.72	\$7,706.50
4399	50/50 Match WIP	\$58,798.70	\$103,208.44	\$0.00	\$103,208.44	\$0.00	\$103,208.44
4910	Interest Income	\$891.19	\$11,634.02	\$11,916.63	(\$282.61)	\$12,999.96	(\$1,365.94)
4930	Contributions-Private Sources	\$0.00	\$3,615.00	\$2,291.63	\$1,323.37	\$2,499.96	\$1,115.04
4950	Rent Income	\$0.00	\$0.00	\$120,589.37	(\$120,589.37)	\$131,552.04	(\$131,552.04)
4990	Miscellaneous Income	\$1,018.95	\$19,251.92	\$0.00	\$19,251.92	\$0.00	\$19,251.92
Total Revenues		\$778,886.03	\$8,709,030.79	\$9,177,042.96	(\$468,012.17)	\$10,022,766.11	(\$1,313,735.32)

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 11 Months Ended 5/31/16

		ACTUAL			BUDGET		
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
Expenses							
6100	Personnel Services	\$481,787.00	\$5,216,188.52	\$5,540,835.70	\$324,647.18	\$6,047,055.49	\$830,866.97
6210	Health Insurance	\$84,524.82	\$840,499.88	\$934,565.14	\$94,065.26	\$1,020,201.97	\$179,702.09
6220	Life Insurance	\$257.47	\$2,527.97	\$2,570.48	\$42.51	\$2,806.16	\$278.19
6230	FICA	\$34,825.81	\$378,850.54	\$411,027.04	\$32,176.50	\$447,980.63	\$69,130.09
6310	Advertising	\$2,854.30	\$15,387.24	\$21,415.24	\$6,028.00	\$23,362.08	\$7,974.84
6316	Computer Consultants & Support	\$0.00	\$12,150.00	\$20,625.00	\$8,475.00	\$22,500.00	\$10,350.00
6320	Bank Charges	\$71.12	\$1,070.23	\$3,038.75	\$1,968.52	\$3,315.00	\$2,244.77
6325	Consultants	\$900.00	\$6,648.00	\$6,923.62	\$275.62	\$7,553.04	\$905.04
6327	Educational Materials	\$0.00	\$133.36	\$418.00	\$284.64	\$456.00	\$322.64
6330	Equipment Expense (Under \$500)	(\$96.19)	\$31,303.70	\$39,652.25	\$8,348.55	\$43,257.00	\$11,953.30
6335	IDPH Death Certificates	\$4,532.00	\$45,912.00	\$50,815.38	\$4,903.38	\$55,434.96	\$9,522.96
6340	INACTIVE - Laundry	\$0.00	\$196.85	\$0.00	(\$196.85)	\$0.00	(\$196.85)
6345	Legal Fees	\$2,150.00	\$21,445.00	\$41,250.00	\$19,805.00	\$45,000.00	\$23,555.00
6347	Marketing	\$0.00	\$823.00	\$1,269.62	\$446.62	\$1,385.04	\$562.04
6350	Membership & Dues	\$1,496.70	\$8,285.11	\$9,559.99	\$1,274.88	\$10,429.08	\$2,143.97
6355	Non-CUPHD License Payments	\$0.00	\$2,620.00	\$18,516.63	\$15,896.63	\$20,199.96	\$17,579.96
6356	Employee Licence Reimbursement	\$407.50	\$5,447.50	\$4,289.89	(\$1,157.61)	\$4,679.88	(\$767.62)
6360	Payroll & Payment Fees	\$987.80	\$13,691.80	\$20,465.50	\$6,773.70	\$22,326.00	\$8,634.20
6365	Postage & Delivery	\$1,760.99	\$14,438.43	\$18,511.46	\$4,073.03	\$20,194.32	\$5,755.89
6370	INACTIVE - Professional Meetings	\$0.00	\$220.00	\$485.87	\$265.87	\$530.04	\$310.04
6373	Software License & Maintenance	\$12,252.32	\$140,362.60	\$130,631.38	(\$9,731.22)	\$142,506.96	\$2,144.36
6380	Subgrantee/Subcontractor	\$2,500.00	\$12,406.49	\$193,943.75	\$181,537.26	\$211,575.00	\$199,168.51
6383	Support Groups	\$0.00	\$0.00	\$407.88	\$407.88	\$444.96	\$444.96
6385	Professional Meetings/Trainings	\$1,755.00	\$11,767.73	\$17,484.72	\$5,716.99	\$19,074.24	\$7,306.51
6390	Other Contractual Services	\$4,308.51	\$58,464.92	\$35,957.90	(\$22,507.02)	\$39,226.80	(\$19,238.12)
6415	Consumer Representative	\$0.00	\$464.05	\$25.63	(\$438.42)	\$27.96	(\$436.09)
6421	Outside Dental Services	\$0.00	\$59,057.18	\$27,316.63	(\$31,740.55)	\$29,799.96	(\$29,257.22)
6425	Housing Assistance	\$16,208.47	\$86,258.55	\$58,451.25	(\$27,807.30)	\$63,765.00	(\$22,493.55)
6440	Mental Health	\$0.00	\$3,520.00	\$0.00	(\$3,520.00)	\$0.00	(\$3,520.00)
6445	Nicotine Patches	\$33.98	\$135.92	\$0.00	(\$135.92)	\$0.00	(\$135.92)
6450	Contract Nutritional Services	\$1,816.66	\$21,363.26	\$13,750.00	(\$7,613.26)	\$15,000.00	(\$6,363.26)
6451	Direct Nutrition Services	\$0.00	\$8,305.00	\$8,387.50	\$82.50	\$9,150.00	\$845.00
6455	Primary Care	\$11,909.69	\$175,519.21	\$242,283.25	\$66,764.04	\$264,309.00	\$88,789.79
6465	Transportation Assistance	\$83.60	\$571.72	\$1,787.50	\$1,215.78	\$1,950.00	\$1,378.28
6470	Utility Assistance	\$6,885.23	\$41,105.17	\$27,316.63	(\$13,788.54)	\$29,799.96	(\$11,305.21)
6490	Other Patient Care & Client Assistance	\$50.00	\$3,117.78	\$13,944.37	\$10,826.59	\$15,212.04	\$12,094.26
6500	IT Supplies	\$0.00	\$1,395.65	\$579.37	(\$816.28)	\$632.04	(\$763.61)
6510	Books and Periodicals	\$0.00	\$889.57	\$1,854.49	\$964.92	\$2,023.08	\$1,133.51

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 11 Months Ended 5/31/16

		ACTUAL				BUDGET	
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6525	Bldg/Janitorial Supplies @ Champaign	\$353.06	\$16,035.86	\$19,387.50	\$3,351.64	\$21,150.00	\$5,114.14
6530	Consumable Supplies	\$6,004.68	\$24,188.07	\$9,910.01	(\$14,278.06)	\$10,810.92	(\$13,377.15)
6540	Dental Supplies	\$5,378.70	\$61,982.51	\$72,416.74	\$10,434.23	\$79,000.08	\$17,017.57
6550	Medical Supplies	\$3,451.74	\$45,159.18	\$51,668.98	\$6,509.80	\$56,366.16	\$11,206.98
6560	Office Supplies	\$1,928.16	\$25,483.95	\$34,372.03	\$8,888.08	\$37,496.76	\$12,012.81
6570	Outreach Supplies	\$190.00	\$11,943.87	\$1,620.63	(\$10,323.24)	\$1,767.96	(\$10,175.91)
6580	Program Materials	\$8,331.15	\$17,562.58	\$32,251.89	\$14,689.31	\$35,183.88	\$17,621.30
6585	Client Incentive Supplies	\$0.00	\$180.00	\$215.49	\$35.49	\$235.08	\$55.08
6590	Other Supplies	\$1,282.65	\$15,327.01	\$5,928.34	(\$9,398.67)	\$6,467.28	(\$8,859.73)
6610	Commercial Printing	\$260.00	\$1,187.67	\$6,489.12	\$5,301.45	\$7,079.04	\$5,891.37
6620	Photocopying	\$861.77	\$9,724.44	\$12,760.00	\$3,035.56	\$13,920.00	\$4,195.56
6710	Mileage	\$5,368.72	\$61,635.81	\$76,369.81	\$14,734.00	\$83,312.52	\$21,676.71
6720	Lodging	\$2,000.58	\$11,915.37	\$15,933.50	\$4,018.13	\$17,382.00	\$5,466.63
6730	Meals	\$672.00	\$6,823.31	\$7,763.25	\$939.94	\$8,469.00	\$1,645.69
6740	Commercial Transportation	\$60.03	\$469.73	\$2,722.61	\$2,252.88	\$2,970.12	\$2,500.39
6750	Vehicle Operations	\$935.74	\$3,857.57	\$6,742.01	\$2,884.44	\$7,354.92	\$3,497.35
6790	Other Travel	\$425.85	\$3,495.95	\$4,050.09	\$554.14	\$4,418.28	\$922.33
6810	Telephone Service	\$1,493.07	\$16,613.37	\$16,927.13	\$313.76	\$18,465.96	\$1,852.59
6820	Cellular Phone Service	\$132.52	\$1,455.43	\$4,522.76	\$3,067.33	\$4,933.92	\$3,478.49
6830	Internet Service	\$422.79	\$4,646.19	\$3,446.74	(\$1,199.45)	\$3,706.08	(\$886.11)
6890	Other Telecommunication Expense	\$0.00	\$2,709.56	\$2,446.40	(\$263.16)	\$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	\$413.65	\$19,254.30	\$19,414.89	\$160.59	\$21,179.88	\$1,925.58
7025	Utilities @ Champaign	\$6,851.17	\$84,890.95	\$84,654.13	(\$236.82)	\$92,349.96	\$7,459.01
7030	Rent	\$1,350.00	\$13,305.00	\$20,327.12	\$7,022.12	\$22,175.04	\$8,870.04
7034	Rent @ Rantoul	\$1,050.00	\$6,300.00	\$0.00	(\$6,300.00)	\$0.00	(\$6,300.00)
7035	Debt Service Principal @ Champaign	\$19,052.83	\$205,713.96	\$171,814.50	(\$33,899.46)	\$187,434.00	(\$18,279.96)
7036	Debt Service Interest @ Champaign	\$3,431.25	\$41,610.92	\$75,510.38	\$33,899.46	\$82,374.96	\$40,764.04
7037	Debt Service Capital Lease Principal	\$981.23	\$10,606.49	\$10,776.37	\$169.88	\$11,756.04	\$1,149.55
7038	Debt Service Capital Lease Interest	\$159.77	\$1,944.51	\$1,510.63	(\$433.88)	\$1,647.96	(\$296.55)
7095	Other Occupancy Expenses @ Champaign	\$750.96	\$6,538.62	\$2,901.25	(\$3,637.37)	\$3,165.00	(\$3,373.62)
7110	Capital Outlay	\$9,154.25	\$58,672.27	\$90,016.74	\$31,344.47	\$98,200.08	\$39,527.81
9010	Unable To Pay/Bad Debt	\$28.08	\$17,870.61	\$22,733.37	\$4,862.76	\$24,800.04	\$6,929.43
9012	Sliding Scale Discounts Applied	\$13,796.24	\$87,496.00	\$85,914.62	(\$1,581.38)	\$93,725.04	\$6,229.04
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	(\$0.22)	(\$0.22)	(\$0.20)	(\$0.20)
9311	Allocation of IT Expenditures	\$0.00	\$0.00	\$0.13	\$0.13	\$0.08	\$0.08
9312	Allocation of Indirect Expenditures (9000)	\$0.00	\$0.00	(\$0.04)	(\$0.04)	(\$0.02)	(\$0.02)
9313	Allocation of Indirect Costs - Specific Divisions	\$0.00	\$0.00	(\$0.06)	(\$0.06)	(\$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	\$0.18	\$0.18	\$0.20	\$0.20
Total Expenses		\$770,835.42	\$8,140,473.41	\$8,893,876.81	\$753,403.40	\$9,705,184.36	\$1,564,710.95

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 11 Months Ended 5/31/16

	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	\$4,727,849.15	\$4,167,342.38	\$4,167,342.38	\$0.00	\$4,167,342.38	\$0.00
NET SURPLUS/(DEFICIT)	\$8,050.61	\$568,557.38	\$283,166.15	\$285,391.23	\$317,581.75	\$250,975.63
ENDING FUND BALANCE	<u>\$4,735,899.76</u>	<u>\$4,735,899.76</u>	<u>\$4,450,508.53</u>	<u>\$285,391.23</u>	<u>\$4,484,924.13</u>	<u>\$250,975.63</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 11 Months Ended 5/31/16

		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	\$21,176.98	\$305,609.45	\$318,969.20	(\$13,359.75)	\$348,156.22	(\$42,546.77)
4190	Other Property Taxes	\$0.00	\$553.96	\$366.63	\$187.33	\$399.96	\$154.00
4210	IL Dept of Public Health	\$2,380.40	\$46,219.39	\$0.00	\$46,219.39	\$0.00	\$46,219.39
4220	IL Dept of Human Services	\$7,296.16	\$86,113.89	\$0.00	\$86,113.89	\$0.00	\$86,113.89
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	\$3,500.16	\$40,470.74	\$0.00	\$40,470.74	\$0.00	\$40,470.74
4260	ILCC Grants	\$63.18	\$200.14	\$0.00	\$200.14	\$0.00	\$200.14
4290	Other Grants & Contracts	\$0.00	\$612.55	\$0.00	\$612.55	\$0.00	\$612.55
Total Revenues		\$34,416.88	\$485,236.43	\$319,335.83	\$165,900.60	\$348,556.18	\$136,680.25
Expenses							
6240	IMRF	\$38,272.10	\$433,477.95	\$454,969.41	\$21,491.46	\$496,657.57	\$63,179.62
9099	Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses		\$38,272.10	\$433,477.95	\$454,969.41	\$21,491.46	\$496,657.57	\$63,179.62
BEGINNING FUND BALANCE		\$144,381.46	\$88,767.76	\$88,767.76	\$0.00	\$88,767.76	\$0.00
NET SURPLUS/(DEFICIT)		(\$3,855.22)	\$51,758.48	(\$135,633.58)	\$187,392.06	(\$148,101.39)	\$199,859.87
ENDING FUND BALANCE		\$140,526.24	\$140,526.24	(\$46,865.82)	\$187,392.06	(\$59,333.63)	\$199,859.87

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 11 Months Ended 5/31/16

		ACTUAL			BUDGET		
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$4,106.00	\$24,402.21	\$19,709.07	\$4,693.14	\$21,513.07	\$2,889.14
4190	Other Property Taxes	\$0.00	\$34.12	\$0.00	\$34.12	\$0.00	\$34.12
	Total Revenues	<u>\$4,106.00</u>	<u>\$24,436.33</u>	<u>\$19,709.07</u>	<u>\$4,727.26</u>	<u>\$21,513.07</u>	<u>\$2,923.26</u>
Expenses							
6315	Audit Fees	\$0.00	\$26,800.00	\$33,000.00	\$6,200.00	\$36,000.00	\$9,200.00
	Total Expenses	<u>\$0.00</u>	<u>\$26,800.00</u>	<u>\$33,000.00</u>	<u>\$6,200.00</u>	<u>\$36,000.00</u>	<u>\$9,200.00</u>
	BEGINNING FUND BALANCE	(\$25,359.96)	(\$18,890.29)	(\$18,890.29)	\$0.00	(\$18,890.29)	\$0.00
	NET SURPLUS/(DEFICIT)	\$4,106.00	(\$2,363.67)	(\$13,290.93)	\$10,927.26	(\$14,486.93)	\$12,123.26
	ENDING FUND BALANCE	<u>(\$21,253.96)</u>	<u>(\$21,253.96)</u>	<u>(\$32,181.22)</u>	<u>\$10,927.26</u>	<u>(\$33,377.22)</u>	<u>\$12,123.26</u>

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 11 Months Ended 5/31/16

	ACTUAL				BUDGET		
	Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining	
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$6,071.89	\$72,814.32	\$73,467.29	(\$652.97)	\$80,190.29	(\$7,375.97)
4190	Other Property Taxes	\$0.00	\$127.66	\$91.63	\$36.03	\$99.96	\$27.70
4210	IL Dept of Public Health	\$1,552.73	\$9,541.48	\$0.00	\$9,541.48	\$0.00	\$9,541.48
4220	IL Dept of Human Services	\$812.74	\$12,058.23	\$0.00	\$12,058.23	\$0.00	\$12,058.23
4223	IL Dept of Children and Family Services	\$0.00	\$649.24	\$0.00	\$649.24	\$0.00	\$649.24
4240	County Contract	\$2,017.67	\$19,893.21	\$0.00	\$19,893.21	\$0.00	\$19,893.21
4260	ILCC Grants	\$66.40	\$183.51	\$0.00	\$183.51	\$0.00	\$183.51
4290	Other Grants & Contracts	\$0.00	\$93.95	\$0.00	\$93.95	\$0.00	\$93.95
	Total Revenues	\$10,521.43	\$115,361.60	\$73,558.92	\$41,802.68	\$80,290.25	\$35,071.35
Expenses							
6250	Unemployment Tax	\$1,505.92	\$29,921.20	\$69,893.26	\$39,972.06	\$71,667.74	\$41,746.54
6260	Workers' Compensation	\$4,639.53	\$39,195.20	\$57,040.17	\$17,844.97	\$62,253.86	\$23,058.66
6910	Property & Liability Insurance	\$2,181.81	\$23,264.00	\$24,277.99	\$1,013.99	\$26,485.08	\$3,221.08
6920	Professional Liability (Malpractice) Insurance	\$3,476.66	\$36,821.73	\$49,419.26	\$12,597.53	\$53,911.92	\$17,090.19
6930	Auto Insurance	\$358.24	\$3,936.01	\$4,236.87	\$300.86	\$4,622.04	\$686.03
6990	Other Insurance	\$562.93	\$6,083.25	\$0.00	(\$6,083.25)	\$0.00	(\$6,083.25)
9099	Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses	\$12,725.09	\$139,221.39	\$204,867.55	\$65,646.16	\$218,940.64	\$79,719.25
	BEGINNING FUND BALANCE	(\$11,881.85)	\$9,774.28	\$9,774.28	\$0.00	\$9,774.28	\$0.00
	NET SURPLUS/(DEFICIT)	(\$2,203.66)	(\$23,859.79)	(\$131,308.63)	\$107,448.84	(\$138,650.39)	\$114,790.60
	ENDING FUND BALANCE	(\$14,085.51)	(\$14,085.51)	(\$121,534.35)	\$107,448.84	(\$128,876.11)	\$114,790.60

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
 All Funds Budget to Actual for the 11 Months Ended 5/31/16

		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>
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$9,870.70	\$108,809.70	\$0.00	\$108,809.70	\$0.00	\$108,809.70
	Total Revenues	<u>\$9,870.70</u>	<u>\$108,809.70</u>	<u>\$0.00</u>	<u>\$108,809.70</u>	<u>\$0.00</u>	<u>\$108,809.70</u>
Expenses							
7110	Capital Outlay	\$0.00	\$358,132.77	\$635,673.50	\$277,540.73	\$693,462.00	\$335,329.23
	Total Expenses	<u>\$0.00</u>	<u>\$358,132.77</u>	<u>\$635,673.50</u>	<u>\$277,540.73</u>	<u>\$693,462.00</u>	<u>\$335,329.23</u>