



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS ENDED
October 31, 2019, Unaudited**

Presented to Board of Health: December 9, 2019

Champaign-Urbana Public Health District

Director of Finance's Report
As of October 31, 2019, Unaudited Financials
December 9, 2019 Board Meeting

All cash accounts have been reconciled between the bank and the general ledger through October 31, 2019. Total cash as of 10/31/19 was \$4,149,650.

Overview of Financials

Fund balance as of October 31, 2019 including this deficit is \$4,133,875 which is 32% of our annual budgeted expenditures. Our target is 25%; therefore, we are exceeding the benchmark. (See page 1, item a)

October 2019 ended with a year-to-date deficit of \$316,652 which is less than the budgeted surplus of \$136,331 for this same time period. (See page 2, item b & c)

Revenue ended 24.68% below YTD budget.

1. Property Taxes is above budget by \$425 (0.03%) (See page 2, item d)
2. Grants and Contracts is below budget by \$603,815 (25.08%) (See page 2, item e)
This includes \$206,455 for Accounts Receivable Work-in-Progress (WIP), and \$0 for Family Case Management (FCM) 50/50 match.
 - a. 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.
 - b. Per communication dated July, we have not accrued a 50/50 Match for FCM as it is probable this will not be received. The budget included \$33,333.33 per month for a year-to-date budgeted amount of \$99,999.99.
 - c. We currently are having bi-weekly calls with IDHS, who continue to state they are working on revising the Medicaid rates for Dental. This has been the case for the last 6 weeks with no other updates.
3. Fee for Services is below budget by \$515,832 (63.94%). (See page 2, item f).
Medicaid, Insurance, Medicare and Self Pay actual revenue is \$406,777 below budget. This reduction in revenue is also decreased by an excess in bad debt and reduction in sliding scale fees of \$5,749 for a net difference in revenue of \$401,027. Vital Statistics revenue is \$6,894 below budget. License and permit revenue is \$40,580 below budget.
 - a. At this time, we have not received any communication regarding how the Dental 50/50 match will be calculated or confirmation of its implementation; therefore, this has not been accrued. The budget included \$16,666.67 per month. Per Doug Elwell, Healthy Families Illinois Medicaid Director, since MCOs are now paying approximately 80% of all Medicaid claims, they are currently in the process of revising the Medicaid Fee Schedule for Health Departments in order to allow them to recoup some of the 50/50 Match previously paid to us, but lost when MCOs took over. In spite of statements that we would have revised rates by now, we continue to be told they are working on the new rates. That has been no indication of estimates or impact.
 - b. Our new electronic medical records system, CureMD, was implemented June 26th. At this point, we are still working on obtaining reports to record

the revenue from this system into our financial system. The estimated gross revenue to be recorded is approximately \$158K. This amount will be reduced by contractual adjustments and bad debts.

4. Other Revenue is above budget by \$1,485 (3.33%). (See page 2, item g)

Expenditures, excluding transfers ended 15.13% below YTD budget.

1. Personnel Services are below budget by \$202,815. (8.67%) (See page 2, item h). This is due to multiple positions that are/were being recruited.
2. Fringe Benefits are below budget by \$116,771. (13.26%) (See page 2, item i) The major variances are Health Insurance \$64,658, FICA \$24,396 and IMRF \$19,711.
3. Contractual Services are below budget by \$105,333. (32.90%) (See page 2, items j)
4. Patient Care & Client Assistance is below budget by \$33,388. (15.78%) See page 2, item k).
5. Supplies are below budget by \$75,534 (35.07%) (See page 2, item l).
6. Capital Outlay is below budget \$102,340. (102%) (See page 2, items t). No capital outlay has occurred at this time.

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
As of October 31, 2019

Detail by Fund

	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash & Cash Equivalents	\$4,149,649.93	\$3,657,225.00	\$299,275.44	\$28,165.70	\$88,246.49	\$76,737.30
Accounts Receivable	\$1,029,998.65	\$987,060.83	\$34,604.94	\$0.00	\$6,879.88	\$1,453.00
Prepaid Expenses	\$375,380.02	\$327,756.89	\$0.00	\$0.00	\$47,623.13	\$0.00
Inventories	\$24,545.37	\$24,545.37	\$0.00	\$0.00	\$0.00	\$0.00
Due To/From General Fund	\$243.05	\$0.00	\$243.05	\$0.00	\$0.00	\$0.00
Total Assets	\$5,579,817.02	\$4,996,588.09	\$334,123.43	\$28,165.70	\$142,749.50	\$78,190.30
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$121,583.05	\$121,548.05	\$0.00	\$0.00	\$35.00	\$0.00
Deferred Property Taxes	\$725,468.28	\$484,942.20	\$161,949.04	\$11,406.91	\$67,170.13	\$0.00
Deferred Revenue_EH Permits	\$132,137.44	\$132,137.44	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$729.92	\$729.92	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$1,997.73	\$1,997.73	\$0.00	\$0.00	\$0.00	\$0.00
Employer Health & W/H	\$73,083.34	\$73,083.34	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$343,570.18	\$343,570.18	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$47,372.28	\$24,578.73	\$19,647.17	\$0.00	\$3,146.38	\$0.00
Total Liabilities	\$1,445,942.22	\$1,182,587.59	\$181,596.21	\$11,406.91	\$70,351.51	\$0.00
Total Fund Balance	\$4,133,874.80	\$3,814,000.50	\$152,527.22	\$16,758.79	\$72,397.99	\$78,190.30
Total Liabilities and Fund Balance	\$5,579,817.02	\$4,996,588.09	\$334,123.43	\$28,165.70	\$142,749.50	\$78,190.30
 BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	 \$4,450,527.16	 \$4,187,672.74	 \$138,926.13	 \$9,815.95	 \$74,752.75	 \$39,359.59
 NET SURPLUS/(DEFICIT)	 (\$316,652.36)	 (\$373,672.24)	 \$13,601.09	 \$6,942.84	 (\$2,354.76)	 \$38,830.71
 ENDING FUND BALANCE	 \$4,133,874.80 a	 \$3,814,000.50	 \$152,527.22	 \$16,758.79	 \$72,397.99	 \$78,190.30

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 4 Months Ended 10/31/19

		ACTUAL		BUDGET				
		Current Month	YTD Actual	YTD Budget	YTD Variance		Annual Budget	Remaining
Revenues								
41xx	Property Taxes	\$332,823.90	\$1,271,448.33	\$1,271,023.57	\$424.76	d	\$3,808,843.28	(\$2,537,394.95)
42xx	Grants & Contracts	\$446,242.99	\$1,803,413.69	\$2,407,229.18	(\$603,815.49)	e	\$7,020,135.47	(\$5,216,721.78)
43xx	Fees for Services	\$25,362.20	\$290,858.85	\$806,691.19	(\$515,832.34)	f	\$2,343,244.64	(\$2,052,385.79)
49xx	Other Revenue	\$11,214.93	\$46,079.69	\$44,594.68	\$1,485.01	g	\$138,046.04	(\$91,966.35)
Total Revenues		\$815,644.02	\$3,411,800.56	\$4,529,538.62	(\$1,117,738.06)		\$13,310,269.43	(\$9,898,468.87)
Expenses								
61xx	Personnel Services	\$552,141.77	\$2,137,497.41	\$2,340,312.28	\$202,814.87	h	\$6,807,003.59	\$4,669,506.18
62xx	Fringe Benefits	\$196,642.15	\$764,064.29	\$880,835.21	\$116,770.92	i	\$2,654,867.36	\$1,890,803.07
63xx	Contractuals	\$53,559.79	\$214,817.83	\$320,151.30	\$105,333.47	j	\$884,611.66	\$669,793.83
64xx	Patient Care & Client Assistance	\$38,282.77	\$178,172.25	\$211,560.60	\$33,388.35	k	\$634,681.80	\$456,509.55
65xx	Supplies	\$28,939.56	\$139,858.82	\$215,392.75	\$75,533.93	l	\$623,679.43	\$483,820.61
66xx	Printing	\$2,956.27	\$6,532.05	\$10,555.62	\$4,023.57	m	\$23,580.88	\$17,048.83
67xx	Travel & Transportation	\$19,425.87	\$54,885.78	\$56,920.55	\$2,034.77	n	\$153,155.48	\$98,269.70
68xx	Telecommunication Expense	\$2,915.12	\$11,341.41	\$12,827.80	\$1,486.39	o	\$38,483.40	\$27,141.99
69xx	Insurance	\$7,528.77	\$29,866.35	\$32,841.28	\$2,974.93	p	\$98,523.84	\$68,657.49
70xx	Occupancy	\$17,067.63	\$68,801.52	\$81,168.96	\$12,367.44	q	\$235,983.55	\$167,182.03
709x	Debt Service - Principal	\$23,175.20	\$91,533.22	\$91,446.65	(\$86.57)	r	\$269,797.11	\$178,263.89
709x	Debt Service - Interest	\$867.88	\$3,803.10	\$3,890.51	\$87.41	s	\$8,224.38	\$4,421.28
71xx	Capital Outlay	(\$1,692.99)	(\$1,692.99)	\$100,646.68	\$102,339.67	t	\$241,980.04	\$243,673.03
90xx	Other	\$2,851.65	\$28,971.88	\$34,657.08	\$5,685.20	u	\$103,971.24	\$74,999.36
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	v	\$0.00	\$0.00
Total Expenses		\$944,661.44	\$3,728,452.92	\$4,393,207.27	\$664,754.35		\$12,778,543.76	\$9,050,090.84
BEGINNING FUND BALANCE		\$4,262,892.22	\$4,450,527.16	\$4,450,527.16	\$0.00		\$4,450,527.16	\$0.00
NET SURPLUS/(DEFICIT)		(\$129,017.42)	(\$316,652.36)	\$136,331.35	(\$452,983.71)		\$531,725.67	(\$848,378.03)
ENDING FUND BALANCE		\$4,133,874.80	\$4,133,874.80	\$4,586,858.51	(\$452,983.71)		\$4,982,252.83	(\$848,378.03)

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 4 Months Ended 10/31/19

		ACTUAL			BUDGET		
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
1 - General Fund							
Revenues							
4110	District Real Estate Taxes	\$216,693.14	\$866,772.56	\$866,772.00	\$0.56	\$2,613,318.00	(\$1,746,545.44)
4120	RE Tax Collected by County	\$57,702.89	\$230,811.56	\$230,812.00	(\$0.44)	\$695,898.18	(\$465,086.62)
4130	Personal Property Tax Replacement	\$26,401.58	\$43,391.05	\$32,014.32	\$11,376.73	\$96,042.96	(\$52,651.91)
4190	Other Property Taxes	\$0.00	\$2,368.00	\$13,335.17	(\$10,967.17)	\$17,393.99	(\$15,025.99)
4210	IL Dept of Public Health (Grants)	\$105,450.88	\$417,891.50	\$839,397.31	(\$421,505.81)	\$2,343,671.46	(\$1,925,779.96)
4211	IL Dept of Public Health (Fee for Service)	(\$9,756.04)	(\$9,756.04)	\$0.00	(\$9,756.04)	\$0.00	(\$9,756.04)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$83,761.00	(\$83,761.00)	\$291,978.99	(\$291,978.99)
4220	IL Dept of Human Services	\$155,376.06	\$599,899.94	\$630,478.68	(\$30,578.74)	\$1,828,602.71	(\$1,228,702.77)
4223	IL Dept of Children and Family Services	\$0.00	\$31,717.18	\$44,000.00	(\$12,282.82)	\$132,000.00	(\$100,282.82)
4240	County Contract	\$7,444.44	\$193,916.32	\$218,576.16	(\$24,659.84)	\$650,829.90	(\$456,913.58)
4241	County Contract-IL Dept of Public Health (Grants)	\$15,420.71	\$15,420.71	\$38,388.04	(\$22,967.33)	\$115,164.12	(\$99,743.41)
4245	County Contract: Comprehensive Protection Health G	\$40,859.79	\$40,859.79	\$56,596.40	(\$15,736.61)	\$169,789.20	(\$128,929.41)
4290	Other Grants & Contracts	\$21,242.60	\$241,604.98	\$264,719.28	(\$23,114.30)	\$794,157.84	(\$552,552.86)
4295	IDHFS - 50/50 Match Family Case Management (FCM)	\$0.00	\$0.00	\$133,333.32	(\$133,333.32)	\$399,999.96	(\$399,999.96)
4299	A/R WIP	\$95,026.52	\$206,454.86	\$0.00	\$206,454.86	\$0.00	\$206,454.86
4310	CU & CC License Income	\$492.00	\$2,221.00	\$11,333.32	(\$9,112.32)	\$33,999.96	(\$31,778.96)
4315	Environmental Health Permits	\$23,314.61	\$90,591.68	\$122,059.17	(\$31,467.49)	\$278,150.00	(\$187,558.32)
4340	Vital Statistics	\$15,838.00	\$63,377.99	\$70,272.00	(\$6,894.01)	\$210,812.00	(\$147,434.01)
4344	IDHFS - 50/50 Match Dental	\$0.00	\$0.00	\$66,666.68	(\$66,666.68)	\$200,000.04	(\$200,000.04)
4355	Smoking Citation Fees	\$125.00	\$125.00	\$0.00	\$125.00	\$0.00	\$125.00
4364	Health Insurance Fees	\$0.00	\$4,488.62	\$46,078.28	(\$41,589.66)	\$138,234.84	(\$133,746.22)
4365	Adjustment/Write-Offs_Health Insurance Fees	(\$10,634.34)	(\$17,110.30)	(\$34,452.68)	\$17,342.38	(\$103,358.04)	\$86,247.74
4375	Client Fee Revenue (Self-Pay)	(\$23.68)	(\$726.12)	\$58,711.64	(\$59,437.76)	\$176,134.92	(\$176,861.04)
4385	Medicaid Fee Revenue	\$23.68	\$147,002.31	\$558,663.68	(\$411,661.37)	\$1,675,991.04	(\$1,528,988.73)
4386	Medicaid Fee Write-Offs/Adjustments	(\$6,430.13)	(\$17,558.08)	(\$106,136.68)	\$88,578.60	(\$318,410.04)	\$300,851.96
4388	WPS Medicare	\$0.00	(\$40.39)	\$2,927.32	(\$2,967.71)	\$8,781.96	(\$8,822.35)
4389	WPS Medicare Write-Offs/Adjustments	\$31.25	\$31.25	(\$2,927.32)	\$2,958.57	(\$8,781.96)	\$8,813.21
4390	Other Fees for Services	\$2,625.81	\$18,455.89	\$13,495.78	\$4,960.11	\$51,689.92	(\$33,234.03)

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4910	Interest Income	\$1,242.82	\$4,933.13	\$4,400.00	\$533.13	\$13,200.00	(\$8,266.87)
4930	Contributions-Private Sources	\$406.84	\$1,787.90	\$1,433.32	\$354.58	\$4,299.96	(\$2,512.06)
4950	Rent Income	\$0.00	\$0.00	\$37,643.00	(\$37,643.00)	\$117,191.00	(\$117,191.00)
4990	Miscellaneous Income	\$571.09	\$2,220.94	\$1,118.36	\$1,102.58	\$3,355.08	(\$1,134.14)
Total Revenues		\$759,445.52	\$3,181,153.23	\$4,303,469.55	(\$1,122,316.32)	\$12,630,137.99	(\$9,448,984.76)

Expenses

6100	Personnel Services	\$552,141.77	\$2,137,497.41	\$2,340,312.28	\$202,814.87	\$6,807,003.59	\$4,669,506.18
6210	Health Insurance	\$119,756.75	\$465,258.20	\$529,916.04	\$64,657.84	\$1,555,346.73	\$1,090,088.53
6220	Life Insurance	\$276.21	\$1,061.86	\$550.21	(\$511.65)	\$1,605.75	\$543.89
6230	FICA	\$39,469.79	\$152,282.26	\$176,678.36	\$24,396.10	\$513,886.08	\$361,603.82
6290	Other Fringe Benefits	\$0.00	\$7.88	\$0.00	(\$7.88)	\$0.00	(\$7.88)
6295	Employee Relations	\$0.00	\$0.00	\$1,915.32	\$1,915.32	\$5,745.96	\$5,745.96
6310	Advertising	\$2,850.52	\$12,656.73	\$35,044.68	\$22,387.95	\$105,134.04	\$92,477.31
6316	Computer Consultants & Support	\$0.00	\$1,500.00	\$833.32	(\$666.68)	\$2,499.96	\$999.96
6320	Bank Charges	\$58.03	\$244.06	\$252.00	\$7.94	\$756.00	\$511.94
6325	Consultants	\$690.00	\$2,315.00	\$4,466.64	\$2,151.64	\$13,399.92	\$11,084.92
6327	Educational Materials	\$184.50	\$738.00	\$1,833.32	\$1,095.32	\$5,499.96	\$4,761.96
6331	Equipment Expense (Under \$5,000)	\$4,686.59	\$23,648.55	\$26,338.40	\$2,689.85	\$79,165.20	\$55,516.65
6335	IDPH Death Certificates	\$0.00	\$11,600.00	\$18,331.64	\$6,731.64	\$54,999.97	\$43,399.97
6345	Legal Fees	\$5,990.00	\$14,880.00	\$6,666.68	(\$8,213.32)	\$20,000.04	\$5,120.04
6347	Marketing	\$0.00	\$1,117.65	\$12,108.68	\$10,991.03	\$34,926.04	\$33,808.39
6350	Membership & Dues	\$3,117.09	\$11,125.43	\$8,705.43	(\$2,420.00)	\$25,890.03	\$14,764.60
6355	Non-CUPHD License Payments	\$0.00	\$1,377.00	\$7,399.25	\$6,022.25	\$26,995.05	\$25,618.05
6356	Employee License Reimbursement	\$138.33	\$768.36	\$1,093.36	\$325.00	\$3,280.08	\$2,511.72
6360	Payroll & Payment Fees	\$1,395.21	\$4,470.40	\$6,174.68	\$1,704.28	\$18,519.04	\$14,048.64
6365	Postage & Delivery	\$1,126.43	\$2,937.77	\$6,455.89	\$3,518.12	\$18,151.95	\$15,214.18
6373	Software License & Maintenance	\$17,541.29	\$64,112.03	\$74,979.60	\$10,867.57	\$179,858.80	\$115,746.77
6380	Subgrantee/Subcontractor	\$2,981.99	\$11,623.55	\$42,146.00	\$30,522.45	\$126,438.00	\$114,814.45
6383	Support Groups	\$200.00	\$225.00	\$0.00	(\$225.00)	\$0.00	(\$225.00)
6385	Professional Meetings/Trainings	\$2,023.26	\$11,224.70	\$17,322.85	\$6,098.15	\$52,100.94	\$40,876.24
6390	Other Contractual Services	\$10,576.55	\$38,253.60	\$37,998.88	(\$254.72)	\$99,996.64	\$61,743.04
6421	Outside Dental Services	\$993.80	\$18,896.10	\$23,333.32	\$4,437.22	\$69,999.96	\$51,103.86
6425	Housing Assistance	\$19,897.40	\$73,873.79	\$68,621.32	(\$5,252.47)	\$205,863.96	\$131,990.17
6440	Mental Health	\$900.00	\$4,860.00	\$6,000.00	\$1,140.00	\$18,000.00	\$13,140.00
6450	Contract Nutritional Services	\$0.00	\$6,228.00	\$13,333.32	\$7,105.32	\$39,999.96	\$33,771.96
6451	Direct Nutrition Services	\$0.00	\$3,900.00	\$0.00	(\$3,900.00)	\$0.00	(\$3,900.00)
6455	Primary Care	\$12,530.60	\$43,005.48	\$71,970.32	\$28,964.84	\$215,910.96	\$172,905.48

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
6465	Transportation Assistance	\$126.00	\$353.00	\$686.68	\$333.68	\$2,060.04	\$1,707.04
6470	Utility Assistance	\$3,865.31	\$26,507.94	\$25,000.00	(\$1,507.94)	\$75,000.00	\$48,492.06
6490	Other Patient Care & Client Assistance	(\$30.34)	\$547.94	\$2,615.64	\$2,067.70	\$7,846.92	\$7,298.98
6500	IT Supplies	(\$280.53)	\$3,633.32	\$4,000.00	\$366.68	\$12,000.00	\$8,366.68
6510	Books and Periodicals	\$723.05	\$1,449.07	\$1,150.00	(\$299.07)	\$3,450.00	\$2,000.93
6525	Bldg/Janitorial Supplies @ Champaign	\$3,522.89	\$9,820.36	\$5,452.36	(\$4,368.00)	\$16,354.89	\$6,534.53
6530	Consumable Supplies	\$931.66	\$28,981.95	\$28,743.00	(\$238.95)	\$86,479.00	\$57,497.05
6540	Dental Supplies	\$9,268.82	\$23,267.81	\$26,794.36	\$3,526.55	\$80,383.08	\$57,115.27
6550	Medical Supplies	\$9,769.38	\$34,899.80	\$97,918.51	\$63,018.71	\$275,126.43	\$240,226.63
6560	Office Supplies	\$4,248.46	\$10,666.23	\$12,270.63	\$1,604.40	\$35,303.39	\$24,637.16
6570	Outreach Supplies	\$590.00	\$9,325.20	\$11,732.32	\$2,407.12	\$34,126.96	\$24,801.76
6580	Program Materials	\$0.00	\$11,868.78	\$22,061.24	\$10,192.46	\$66,183.72	\$54,314.94
6585	Client Incentive Supplies	\$0.00	\$0.00	\$333.32	\$333.32	\$999.96	\$999.96
6590	Other Supplies	\$165.83	\$5,946.30	\$4,937.01	(\$1,009.29)	\$13,272.00	\$7,325.70
6610	Commercial Printing	\$50.49	\$852.40	\$4,648.16	\$3,795.76	\$7,036.84	\$6,184.44
6620	Photocopying	\$2,905.78	\$5,679.65	\$5,907.46	\$227.81	\$16,544.04	\$10,864.39
6710	Mileage	\$13,190.13	\$30,722.42	\$38,764.61	\$8,042.19	\$98,584.20	\$67,861.78
6720	Lodging	\$3,986.42	\$12,299.74	\$8,928.50	(\$3,371.24)	\$26,316.68	\$14,016.94
6730	Meals	\$1,799.44	\$6,201.94	\$4,574.56	(\$1,627.38)	\$13,858.56	\$7,656.62
6740	Commercial Transportation	\$141.98	\$4,353.39	\$2,400.36	(\$1,953.03)	\$7,587.08	\$3,233.69
6750	Vehicle Operations	\$70.11	\$605.51	\$833.32	\$227.81	\$2,499.96	\$1,894.45
6790	Other Travel	\$237.79	\$702.78	\$1,419.20	\$716.42	\$4,309.00	\$3,606.22
6810	Telephone Service	\$1,671.56	\$6,095.92	\$6,596.72	\$500.80	\$19,790.16	\$13,694.24
6820	Cellular Phone Service	\$555.80	\$2,210.41	\$2,586.08	\$375.67	\$7,758.24	\$5,547.83
6830	Internet Service	\$687.76	\$2,435.08	\$2,666.68	\$231.60	\$8,000.04	\$5,564.96
6890	Other Telecommunication Expense	\$0.00	\$600.00	\$978.32	\$378.32	\$2,934.96	\$2,334.96
7014	Repairs & Maintenance @ Rantoul	\$0.00	\$0.00	\$66.68	\$66.68	\$200.04	\$200.04
7015	Repairs & Maintenance @ Champaign	\$3,772.98	\$22,171.94	\$19,716.72	(\$2,455.22)	\$59,150.16	\$36,978.22
7025	Utilities @ Champaign	\$9,745.70	\$32,305.63	\$41,600.68	\$9,295.05	\$124,802.04	\$92,496.41
7030	Rent	\$3,325.00	\$13,900.00	\$19,084.88	\$5,184.88	\$49,731.31	\$35,831.31
7095	Other Occupancy Expenses @ Champaign	\$223.95	\$423.95	\$700.00	\$276.05	\$2,100.00	\$1,676.05
7096	Debt Service Principal @ Champaign	\$21,651.25	\$86,147.54	\$86,158.00	\$10.46	\$261,792.00	\$175,644.46
7097	Debt Service Capital Lease Principal	\$1,523.95	\$5,385.68	\$5,288.65	(\$97.03)	\$8,005.11	\$2,619.43
7098	Debt Service Interest @ Champaign	\$832.83	\$3,788.78	\$3,779.16	(\$9.62)	\$8,016.49	\$4,227.71
7099	Debt Service Capital Lease Interest	\$35.05	\$14.32	\$111.35	\$97.03	\$207.89	\$193.57
7110	Capital Outlay	\$0.00	\$0.00	\$24,980.00	\$24,980.00	\$24,980.00	\$24,980.00
9010	Unable To Pay/Bad Debt	\$2,852.71	\$29,297.36	\$19,199.08	(\$10,098.28)	\$57,597.24	\$28,299.88
9012	Sliding Scale Discounts Applied	\$0.00	(\$389.74)	\$15,458.00	\$15,847.74	\$46,374.00	\$46,763.74
9030	Miscellaneous	(\$1.06)	\$64.26	\$0.00	(\$64.26)	\$0.00	(\$64.26)
9093	Allocation of Occupancy Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
9094	Allocation of IT Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9095	Allocation of EMR Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9097	Allocation of General (9000) Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9099	Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9932	Transfer to IMRF Fund	\$0.00	\$0.00	\$33,333.32	\$33,333.32	\$99,999.96	\$99,999.96
9934	Transfer to Insurance Fund	\$0.00	\$0.00	\$33,333.32	\$33,333.32	\$99,999.96	\$99,999.96
9935	Transfer to Building Capital Improvement Fund	\$0.00	\$0.00	\$72,333.32	\$72,333.32	\$216,999.96	\$216,999.96
Total Expenses		\$901,686.26	\$3,554,825.47	\$4,239,923.99	\$685,098.52	\$12,284,736.92	\$8,729,911.45
BEGINNING FUND BALANCE		\$3,956,241.24	\$4,187,672.74	\$4,187,672.74	\$0.00	\$4,187,672.74	\$0.00
NET SURPLUS/(DEFICIT)		(\$142,240.74)	(\$373,672.24)	\$63,545.56	(\$437,217.80)	\$345,401.07	(\$719,073.31)
ENDING FUND BALANCE		\$3,814,000.50	\$3,814,000.50	\$4,251,218.30	(\$437,217.80)	\$4,533,073.81	(\$719,073.31)

		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	\$21,224.45	\$84,897.80	\$84,896.00	\$1.80	\$255,960.00	(\$171,062.20)
4210	IL Dept of Public Health (Grants)	\$2,418.12	\$9,338.66	\$22,284.04	(\$12,945.38)	\$66,180.12	(\$56,841.46)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$2,500.00	(\$2,500.00)	\$7,500.00	(\$7,500.00)
4220	IL Dept of Human Services	\$5,922.10	\$22,503.83	\$27,706.68	(\$5,202.85)	\$83,120.04	(\$60,616.21)
4223	IL Dept of Children and Family Services	\$0.00	\$1,734.31	\$2,296.68	(\$562.37)	\$6,890.04	(\$5,155.73)
4240	County Contract	\$614.06	\$11,496.61	\$9,770.22	\$1,726.39	\$29,619.88	(\$18,123.27)
4241	County Contract-IL Dept of Public Health (Grants)	\$859.02	\$859.02	\$1,550.00	(\$690.98)	\$4,650.00	(\$3,790.98)
4245	County Contract: Comprehensive Protection Health G	\$2,232.76	\$2,232.76	\$1,803.32	\$429.44	\$5,409.96	(\$3,177.20)
4290	Other Grants & Contracts	\$146.39	\$4,992.04	\$6,719.64	(\$1,727.60)	\$20,158.92	(\$15,166.88)
Total Revenues		\$33,416.90	\$138,055.03	\$159,526.58	(\$21,471.55)	\$479,488.96	(\$341,433.93)
Expenses							
6240	IMRF	\$32,089.09	\$124,453.94	\$144,165.05	\$19,711.11	\$464,886.12	\$340,432.18
9093	Allocation of Occupancy Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9094	Allocation of IT Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9095	Allocation of EMR Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9097	Allocation of General (9000) Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9099	Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9921	Transfer from General Fund	\$0.00	\$0.00	(\$33,333.32)	(\$33,333.32)	(\$99,999.96)	(\$99,999.96)
Total Expenses		\$32,089.09	\$124,453.94	\$110,831.73	(\$13,622.21)	\$364,886.16	\$240,432.22
BEGINNING FUND BALANCE		\$151,199.41	\$138,926.13	\$138,926.13	\$0.00	\$138,926.13	\$0.00
NET SURPLUS/(DEFICIT)		\$1,327.81	\$13,601.09	\$48,694.85	(\$35,093.76)	\$114,602.80	(\$101,001.71)
ENDING FUND BALANCE		\$152,527.22	\$152,527.22	\$187,620.98	(\$35,093.76)	\$253,528.93	(\$101,001.71)

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
3 - Audit Fund							
Revenues							
4110	District Real Estate Taxes	\$1,735.71	\$6,942.84	\$6,944.00	(\$1.16)	\$20,936.16	(\$13,993.32)
Total Revenues		\$1,735.71	\$6,942.84	\$6,944.00	(\$1.16)	\$20,936.16	(\$13,993.32)
Expenses							
6315	Audit Fees	\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$17,000.00	\$17,000.00
Total Expenses		\$0.00	\$0.00	\$12,000.00	\$12,000.00	\$17,000.00	\$17,000.00
BEGINNING FUND BALANCE		\$15,023.08	\$9,815.95	\$9,815.95	\$0.00	\$9,815.95	\$0.00
NET SURPLUS/(DEFICIT)		\$1,735.71	\$6,942.84	(\$5,056.00)	\$11,998.84	\$3,936.16	\$3,006.68
ENDING FUND BALANCE		\$16,758.79	\$16,758.79	\$4,759.95	\$11,998.84	\$13,752.11	\$3,006.68

		ACTUAL			BUDGET		
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
4 - Insurance Fund							
Revenues							
4110	District Real Estate Taxes	\$9,066.13	\$36,264.52	\$36,250.08	\$14.44	\$109,293.99	(\$73,029.47)
4210	IL Dept of Public Health (Grants)	\$356.05	\$1,336.76	\$6,668.64	(\$5,331.88)	\$19,725.92	(\$18,389.16)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$666.68	(\$666.68)	\$2,000.04	(\$2,000.04)
4220	IL Dept of Human Services	\$469.33	\$1,733.53	\$6,196.64	(\$4,463.11)	\$18,589.92	(\$16,856.39)
4223	IL Dept of Children and Family Services	\$0.00	\$103.51	\$333.32	(\$229.81)	\$999.96	(\$896.45)
4240	County Contract	\$917.24	\$7,259.93	\$5,091.69	\$2,168.24	\$15,922.17	(\$8,662.24)
4241	County Contract-IL Dept of Public Health (Grants)	\$349.67	\$349.67	\$566.68	(\$217.01)	\$1,700.04	(\$1,350.37)
4245	County Contract: Comprehensive Protection Health G	\$860.15	\$860.15	\$1,235.72	(\$375.57)	\$3,707.16	(\$2,847.01)
4290	Other Grants & Contracts	\$33.14	\$603.67	\$2,589.04	(\$1,985.37)	\$7,767.12	(\$7,163.45)
Total Revenues		\$12,051.71	\$48,511.74	\$59,598.49	(\$11,086.75)	\$179,706.32	(\$131,194.58)
Expenses							
6250	Unemployment Tax	\$550.64	\$2,276.40	\$6,239.92	\$3,963.52	\$53,136.65	\$50,860.25
6260	Workers' Compensation	\$4,499.67	\$18,723.75	\$21,370.31	\$2,646.56	\$60,260.07	\$41,536.32
6910	Property & Liability Insurance	\$2,179.61	\$8,665.18	\$9,263.16	\$597.98	\$27,789.48	\$19,124.30
6920	Professional Liability (Malpractice) Insurance	\$4,514.36	\$17,911.83	\$20,036.04	\$2,124.21	\$60,108.12	\$42,196.29
6930	Auto Insurance	\$271.87	\$1,055.80	\$1,155.00	\$99.20	\$3,465.00	\$2,409.20
6990	Other Insurance	\$562.93	\$2,233.54	\$2,387.08	\$153.54	\$7,161.24	\$4,927.70
9093	Allocation of Occupancy Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9094	Allocation of IT Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9095	Allocation of EMR Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9097	Allocation of General (9000) Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9099	Allocation of Administration Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9921	Transfer from General Fund	\$0.00	\$0.00	(\$33,333.32)	(\$33,333.32)	(\$99,999.96)	(\$99,999.96)
Total Expenses		\$12,579.08	\$50,866.50	\$27,118.19	(\$23,748.31)	\$111,920.60	\$61,054.10
BEGINNING FUND BALANCE		\$72,925.36	\$74,752.75	\$74,752.75	\$0.00	\$74,752.75	\$0.00
NET SURPLUS/(DEFICIT)		(\$527.37)	(\$2,354.76)	\$32,480.30	(\$34,835.06)	\$67,785.72	(\$70,140.48)
ENDING FUND BALANCE		\$72,397.99	\$72,397.99	\$107,233.05	(\$34,835.06)	\$142,538.47	(\$70,140.48)

		ACTUAL		BUDGET			
		Current Month	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Remaining
5 - Building/Capital Improvement Fund							
Revenues							
4950	Rent Income	\$8,994.18	\$37,137.72	\$0.00	\$37,137.72	\$0.00	\$37,137.72
Total Revenues		\$8,994.18	\$37,137.72	\$0.00	\$37,137.72	\$0.00	\$37,137.72
Expenses							
7110	Capital Outlay	(\$1,692.99)	(\$1,692.99)	\$75,666.68	\$77,359.67	\$217,000.04	\$218,693.03
9921	Transfer from General Fund	\$0.00	\$0.00	(\$72,333.32)	(\$72,333.32)	(\$216,999.96)	(\$216,999.96)
Total Expenses		(\$1,692.99)	(\$1,692.99)	\$3,333.36	\$5,026.35	\$0.08	\$1,693.07
BEGINNING FUND BALANCE		\$67,503.13	\$39,359.59	\$39,359.59	\$0.00	\$39,359.59	\$0.00
NET SURPLUS/(DEFICIT)		\$10,687.17	\$38,830.71	(\$3,333.36)	\$42,164.07	(\$0.08)	\$38,830.79
ENDING FUND BALANCE		\$78,190.30	\$78,190.30	\$36,026.23	\$42,164.07	\$39,359.51	\$38,830.79