



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

**FOR THE MONTHS
ENDED April, 2019,
Unaudited**

Presented to Board of Health: June 10, 2019

Champaign-Urbana Public Health District

Director of Finance's Report
As of April 30, 2019, Unaudited Financials
June 10, 2019 Board Meeting

All cash accounts have been reconciled between the bank and the general ledger through April 30, 2019. Total cash as of 04/30/19 was \$3,812,380.

Overview of Financials

Fund balance as of April 30, 2019 including this surplus is \$4,791,532.24 which is 41% of our annual budgeted expenditures. Our target is 25%; therefore we are exceeding the benchmark. (See page 1, item a)

April 2019 ended with a year-to-date deficit of \$551,422 which is less than the budgeted deficit of \$1,122,410 for this same time period. (See page 2, item b & c)

Revenue ended 6.09% below YTD budget.

1. Property Taxes is below budget by \$3,882 (0.13%) (See page 2, item d)
2. Grants and Contracts is below budget by \$472,117 (9.65%) (See page 2, item e)
This includes \$163,776.54 for Accounts Receivable Work-in-Progress (WIP), and \$335,066.30 for Family Case Management 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.
3. Fee for Services is below budget by \$127,808 (8.04%). (See page 2, item f).
Medicaid, Insurance, Medicare and Self Pay actual revenue is \$86,415 below budget. This reduction in revenue is also offset by a reduction in bad debt and sliding scale fees of \$14,963 for a net difference in revenue of \$71,452. Vital Statistics revenue is \$12,095 below budget. License and permit revenue is \$24,771 below budget. Other Revenue is above budget by \$17,849 (13.78%). (See page 2, item g)

Expenditures, excluding transfers ended 10.77% below YTD budget.

1. Personnel Services are below budget by \$508,396. (9.50%) (See page 2, item h).
This is due to multiple positions that are/were being recruited.
2. Fringe Benefits are below budget by \$508,270. (20.64%) (See page 2, item i) The major variances are Health Insurance \$140,487, FICA \$45,330 and IMRF \$298,304.
3. Contractual Services are below budget by \$105,161. (15.90%) (See page 2, items j)
This variance is due mostly to recording of minimal expenses for the subgrantee/subcontractor line item.
4. Supplies are above budget by \$20,335 (6.85%) (See page 2, item l) This difference is primarily due to the Summer Food Program & Mosquito Abatement Programs which are seasonal expenditures and items purchased in bulk such as janitorial supplies and seasonal vaccines.
5. Occupancy is above budget \$58,666 (39.33%) (See page 2, item q) Primarily related to Repairs & Maintenance and Utilities.
6. Capital Outlay is below budget \$81,199. (10.16%) (See page 2, items t). The roof replacement project began in September 2018. We estimate this project to be completed in the Spring of 2019.

Champaign-Urbana Public Health District
Balance Sheet - Governmental Funds
As of April 30, 2019

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash and Cash Equivalents	\$3,812,379.96	\$3,526,240.19	\$106,312.58	\$4,608.82	\$8,809.63	\$166,408.74
Accounts Receivable	\$962,799.16	\$932,193.82	\$22,566.41	\$0.00	\$7,706.93	\$332.00
Prepaid Expenses	\$151,724.01	\$88,238.43	\$0.00	\$0.00	\$63,485.58	\$0.00
Inventory	\$22,275.30	\$22,275.30	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$4,949,178.43	\$4,568,947.74	\$128,878.99	\$4,608.82	\$80,002.14	\$166,740.74
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$135,207.31	\$130,647.31	\$0.00	\$0.00	\$0.00	\$4,560.00
Deferred Property Taxes	(\$306,422.32)	(\$274,396.03)	(\$21,224.45)	(\$1,735.71)	(\$9,066.13)	\$0.00
Deferred Revenue_EH Permits	\$101,315.00	\$101,315.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$107.92	\$107.92	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Prevention Coalition - Offset	\$2,058.36	\$2,058.36	\$0.00	\$0.00	\$0.00	\$0.00
Employer Health & W/H	\$30,230.36	\$30,230.36	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$168,576.01	\$168,576.01	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$26,573.55	\$12,142.82	\$9,910.26	\$0.00	\$4,520.47	\$0.00
Total Liabilities	\$157,646.19	\$170,681.75	(\$11,314.19)	(\$1,735.71)	(\$4,545.66)	\$4,560.00
Fund Balance						
Total Fund Balance	\$4,791,532.24	\$4,396,526.50	\$140,193.18	\$6,344.53	\$84,547.80	\$163,920.23
Total Liabilities and Fund Balance	\$4,949,178.43	\$4,567,208.25	\$128,878.99	\$4,608.82	\$80,002.14	\$168,480.23
 BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	 \$5,342,954.72	 \$4,501,446.61	 \$351,154.52	 \$51,856.61	 \$61,920.72	 \$376,576.26
NET SURPLUS/(DEFICIT)	(\$551,422.48)	(\$104,920.11)	(\$210,961.34)	(\$45,512.08)	\$22,627.08	(\$212,656.03)
ENDING FUND BALANCE	\$4,791,532.24 a	\$4,396,526.50	\$140,193.18	\$6,344.53	\$84,547.80	\$163,920.23

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 10 Months Ended 4/30/19

	ACTUAL		BUDGET			Annual Budget	Remaining	
	Current Month	YTD Actual	YTD Budget	YTD Variance				
Revenues								
41xx	Property Taxes	\$327,546.39	\$3,006,826.30	\$3,010,708.53	(\$3,882.23)	d	\$3,629,839.90	(\$623,013.60)
42xx	Grants & Contracts	\$412,887.13	\$4,422,711.77	\$4,894,828.68	(\$472,116.91)	e	\$5,873,828.68	(\$1,451,116.91)
43xx	Fees for Services	\$179,024.02	\$1,461,274.96	\$1,589,083.30	(\$127,808.34)	f	\$1,906,965.00	(\$445,690.04)
49xx	Other Revenue	\$36,780.94	\$147,400.11	\$129,550.82	\$17,849.29	g	\$155,488.00	(\$8,087.89)
Total Revenues		\$956,238.48	\$9,038,213.14	\$9,624,171.33	(\$585,958.19)		\$11,566,121.58	(\$2,527,908.44)
Expenses								
61xx	Personnel Services	\$410,973.19	\$4,845,681.01	\$5,354,076.97	\$508,395.96	h	\$6,439,671.33	\$1,593,990.32
62xx	Fringe Benefits	\$140,756.99	\$1,953,878.40	\$2,462,148.54	\$508,270.14	i	\$2,835,513.54	\$881,635.14
63xx	Contractuals	\$85,918.79	\$556,074.11	\$661,235.50	\$105,161.39	j	\$793,555.47	\$237,481.36
64xx	Patient Care & Client Assistance	\$50,702.03	\$452,483.20	\$462,868.56	\$10,385.36	k	\$555,417.04	\$102,933.84
65xx	Supplies	\$32,794.93	\$317,077.92	\$296,742.52	(\$20,335.40)	l	\$355,978.97	\$38,901.05
66xx	Printing	\$2,093.12	\$15,454.35	\$16,015.56	\$561.21	m	\$19,149.37	\$3,695.02
67xx	Travel and Transportation	\$13,962.25	\$101,388.83	\$102,318.26	\$929.43	n	\$122,507.36	\$21,118.53
68xx	Telecommunication Expense	\$2,515.25	\$26,235.50	\$23,731.70	(\$2,503.80)	o	\$28,475.04	\$2,239.54
69xx	Insurance	\$7,282.18	\$73,360.15	\$75,128.20	\$1,768.05	p	\$90,140.04	\$16,779.89
70xx	Occupancy	\$20,557.27	\$207,826.04	\$149,160.00	(\$58,666.04)	q	\$178,976.00	(\$28,850.04)
709x	Debt Service - Principal	\$22,514.45	\$221,989.75	\$221,902.75	(\$87.00)	r	\$267,128.75	\$45,139.00
709x	Debt Service - Interest	\$1,319.63	\$16,142.05	\$16,169.05	\$27.00	s	\$18,556.21	\$2,414.16
71xx	Capital Outlay	\$34,179.49	\$717,723.53	\$798,922.70	\$81,199.17	t	\$807,106.04	\$89,382.51
90xx	Other	\$1,298.65	\$84,320.78	\$116,210.00	\$31,889.22	u	\$139,455.00	\$55,134.22
99xx	Transfers	\$0.00	\$0.00	(\$10,049.12)	(\$10,049.12)	v	\$0.00	\$0.00
Total Expenses		\$826,868.22	\$9,589,635.62	\$10,746,581.19	\$1,156,945.57		\$12,651,630.16	\$3,061,994.54
BEGINNING FUND BALANCE		\$4,662,161.98	\$5,342,954.72	\$5,342,954.72	\$0.00		\$5,342,954.72	\$0.00
NET SURPLUS/(DEFICIT)		\$129,370.26	(\$551,422.48)	(\$1,122,409.86)	\$570,987.38		(\$1,085,508.58)	\$534,086.10
ENDING FUND BALANCE		\$4,791,532.24	\$4,791,532.24	\$4,220,544.86	\$570,987.38		\$4,257,446.14	\$534,086.10

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 10 Months Ended 4/30/19

		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	\$2,034,183.47	\$2,025,448.68	\$8,734.79	\$2,445,062.68	(\$410,879.21)
4120	RE Tax Collected by County	\$57,702.89	\$549,957.87	\$557,528.30	(\$7,570.43)	\$669,028.87	(\$119,071.00)
4130	Personal Property Tax Replacement	\$21,124.07	\$68,478.10	\$79,920.00	(\$11,441.90)	\$95,901.00	(\$27,422.90)
4190	Other Property Taxes	\$0.00	\$13,952.73	\$3,790.00	\$10,162.73	\$4,554.00	\$9,398.73
4210	IL Dept of Public Health (Grants)	\$181,822.42	\$1,095,775.71	\$1,935,613.36	(\$839,837.65)	\$2,322,736.04	(\$1,226,960.33)
4211	IL Dept of Public Health (Fee for Service)	\$0.00	\$0.00	\$20,780.00	(\$20,780.00)	\$24,935.00	(\$24,935.00)
4215	IDPH Local Health Protection	\$7,116.72	\$63,816.63	\$186,210.00	(\$122,393.37)	\$223,479.00	(\$159,662.37)
4220	IL Dept of Human Services	\$101,213.14	\$1,497,771.89	\$1,388,480.00	\$109,291.89	\$1,666,167.00	(\$168,395.11)
4223	IL Dept of Children and Family Services	\$0.00	\$91,089.59	\$110,560.00	(\$19,470.41)	\$132,674.00	(\$41,584.41)
4240	County Contract	\$71,273.01	\$625,918.18	\$615,488.60	\$10,429.58	\$738,675.43	(\$112,757.25)
4290	Other Grants & Contracts	\$2,839.57	\$386,941.59	\$70,680.00	\$316,261.59	\$84,816.00	\$302,125.59
4295	IDHFS - 50/50 Match Family Case Management (FCM)	\$0.00	\$0.01	\$333,330.00	(\$333,329.99)	\$400,000.00	(\$399,999.99)
4298	IDHFS - 50/50 Match WIP Family Case Management (F	\$33,506.63	\$335,066.30	\$0.00	\$335,066.30	\$0.00	\$335,066.30
4299	A/R WIP	\$1,351.66	\$163,776.54	\$0.00	\$163,776.54	\$0.00	\$163,776.54
4310	CU & CC License Income	\$12,106.00	\$15,451.00	\$27,080.00	(\$11,629.00)	\$32,500.00	(\$17,049.00)
4315	Environmental Health Permits	\$24,535.92	\$223,747.23	\$236,890.00	(\$13,142.77)	\$284,265.00	(\$60,517.77)
4340	Vital Statistics	\$15,310.50	\$163,585.00	\$175,680.00	(\$12,095.00)	\$210,812.00	(\$47,227.00)
4355	Smoking Citation Fees	\$0.00	\$750.00	\$140.00	\$610.00	\$167.00	\$583.00
4364	Health Insurance Fees	\$9,177.85	\$106,175.60	\$151,278.30	(\$45,102.70)	\$181,533.96	(\$75,358.36)
4365	Adjustment/Write-Offs_Health Insurance Fees	(\$12,958.75)	(\$78,345.96)	(\$93,309.20)	\$14,963.24	(\$111,961.04)	\$33,615.08
4375	Client Fee Revenue (Self-Pay)	\$13,861.80	\$147,748.42	\$134,400.00	\$13,348.42	\$161,296.00	(\$13,547.58)
4385	Medicaid Fee Revenue	\$132,756.34	\$1,079,718.75	\$1,134,450.80	(\$54,732.05)	\$1,361,348.96	(\$281,630.21)
4386	Medicaid Fee Write-Offs/Adjustments	(\$24,453.14)	(\$249,088.39)	(\$219,536.50)	(\$29,551.89)	(\$263,427.95)	\$14,339.56
4388	WPS Medicare	\$68.24	\$8,044.04	\$7,971.70	\$72.34	\$9,581.04	(\$1,537.00)
4389	WPS Medicare Write-Offs/Adjustments	(\$68.24)	(\$8,044.04)	(\$7,738.30)	(\$305.74)	(\$9,285.96)	\$1,241.92
4390	Other Fees for Services	\$8,687.50	\$51,533.31	\$41,776.50	\$9,756.81	\$50,135.99	\$1,397.32
4910	Interest Income	\$1,139.20	\$13,543.13	\$8,330.00	\$5,213.13	\$10,000.00	\$3,543.13
4930	Contributions-Private Sources	\$25,510.00	\$36,760.06	\$0.00	\$36,760.06	\$10.00	\$36,750.06

4940	Gain on Sale of Fixed Assets	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00
4990	Miscellaneous Income	\$750.56	\$6,335.12	\$1,810.00	\$4,525.12	\$2,185.00	\$4,150.12
Total Revenues		\$901,067.03	\$8,452,141.88	\$8,927,052.24	(\$474,910.36)	\$10,727,189.02	(\$2,275,047.14)

Expenses

6100	Personnel Services	\$410,973.19	\$4,846,135.95	\$5,354,076.97	\$507,941.02	\$6,439,671.33	\$1,593,535.38
6101	Contra Personnel Services	\$0.00	(\$454.94)	\$0.00	\$454.94	\$0.00	\$454.94
6210	Health Insurance	\$80,881.01	\$942,782.14	\$1,083,268.25	\$140,486.11	\$1,299,202.72	\$356,420.58
6220	Life Insurance	\$214.10	\$2,421.03	\$2,503.04	\$82.01	\$3,000.01	\$578.98
6221	Contra Life Insurance	\$0.00	(\$0.20)	\$0.00	\$0.20	\$0.00	\$0.20
6230	FICA	\$29,620.59	\$348,960.44	\$394,290.89	\$45,330.45	\$472,611.04	\$123,650.60
6231	Contra FICA	\$0.00	(\$34.81)	\$0.00	\$34.81	\$0.00	\$34.81
6310	Advertising	\$8,814.21	\$65,912.08	\$58,666.92	(\$7,245.16)	\$70,402.99	\$4,490.91
6316	Computer Consultants & Support	\$0.00	\$7,992.50	\$2,920.00	(\$5,072.50)	\$3,500.00	(\$4,492.50)
6320	Bank Charges	\$128.64	\$697.25	\$790.00	\$92.75	\$954.00	\$256.75
6325	Consultants	\$0.00	\$3,212.75	\$5,130.00	\$1,917.25	\$6,160.00	\$2,947.25
6327	Educational Materials	\$184.50	\$1,863.00	\$1,140.00	(\$723.00)	\$1,363.00	(\$500.00)
6330	Equipment Expense (Under \$500)	\$3,453.42	\$14,915.10	\$14,292.00	(\$623.10)	\$17,151.07	\$2,235.97
6335	IDPH Death Certificates	\$4,008.00	\$41,016.00	\$45,829.10	\$4,813.10	\$54,999.97	\$13,983.97
6345	Legal Fees	\$1,000.00	\$14,389.00	\$18,750.00	\$4,361.00	\$22,500.00	\$8,111.00
6347	Marketing	\$0.00	\$44.51	\$2,640.00	\$2,595.49	\$3,168.00	\$3,123.49
6350	Membership & Dues	\$1,903.06	\$20,552.92	\$17,138.00	(\$3,414.92)	\$20,514.41	(\$38.51)
6355	Non-CUPHD License Payments	\$0.00	\$2,090.00	\$1,750.00	(\$340.00)	\$2,100.00	\$10.00
6356	Employee Licence Reimbursement	\$83.33	\$2,478.42	\$640.00	(\$1,838.42)	\$756.00	(\$1,722.42)
6360	Payroll & Payment Fees	\$1,137.91	\$13,444.41	\$12,770.00	(\$674.41)	\$15,321.00	\$1,876.59
6365	Postage & Delivery	\$1,757.54	\$11,674.89	\$13,960.16	\$2,285.27	\$16,926.04	\$5,251.15
6373	Software License & Maintenance	\$13,468.03	\$176,944.34	\$146,888.22	(\$30,056.12)	\$176,279.03	(\$665.31)
6380	Subgrantee/Subcontractor	\$40,158.72	\$63,386.35	\$214,176.20	\$150,789.85	\$256,977.01	\$193,590.66
6385	Professional Meetings/Trainings	\$3,987.00	\$44,512.26	\$19,939.20	(\$24,573.06)	\$23,904.02	(\$20,608.24)
6390	Other Contractual Services	\$5,834.43	\$54,148.33	\$69,645.70	\$15,497.37	\$83,578.93	\$29,430.60
6410	Car Seats	\$0.00	\$1,517.90	\$0.00	(\$1,517.90)	\$0.00	(\$1,517.90)
6415	Consumer Representative	\$0.00	\$0.00	\$110.00	\$110.00	\$126.00	\$126.00
6421	Outside Dental Services	\$7,802.15	\$50,244.05	\$32,060.00	(\$18,184.05)	\$38,473.00	(\$11,771.05)
6425	Housing Assistance	\$8,502.70	\$168,092.92	\$193,640.00	\$25,547.08	\$232,375.00	\$64,282.08
6440	Mental Health	\$1,890.00	\$9,290.00	\$10,660.00	\$1,370.00	\$12,787.00	\$3,497.00
6450	Contract Nutritional Services	\$0.00	\$30,000.00	\$19,200.00	(\$10,800.00)	\$23,040.00	(\$6,960.00)
6451	Direct Nutrition Services	\$0.00	\$5,290.00	\$9,040.00	\$3,750.00	\$10,853.00	\$5,563.00
6455	Primary Care	\$26,004.51	\$129,390.82	\$130,716.66	\$1,325.84	\$156,857.00	\$27,466.18

6465	Transportation Assistance	\$40.00	\$952.44	\$1,320.00	\$367.56	\$1,589.00	\$636.56
6470	Utility Assistance	\$6,462.67	\$54,155.39	\$62,790.00	\$8,634.61	\$75,350.00	\$21,194.61
6490	Other Patient Care & Client Assistance	\$0.00	\$3,549.68	\$3,331.90	(\$217.78)	\$3,967.04	\$417.36
6500	IT Supplies	\$150.65	\$9,509.39	\$1,010.00	(\$8,499.39)	\$1,207.00	(\$8,302.39)
6510	Books and Periodicals	\$18.00	\$2,991.58	\$1,460.00	(\$1,531.58)	\$1,760.00	(\$1,231.58)
6525	Bldg/Janitorial Supplies @ Champaign	\$1,368.75	\$13,590.42	\$12,450.00	(\$1,140.42)	\$14,940.00	\$1,349.58
6530	Consumable Supplies	\$727.97	\$24,284.82	\$30,726.80	\$6,441.98	\$36,862.95	\$12,578.13
6540	Dental Supplies	\$6,274.13	\$63,584.50	\$58,343.20	(\$5,241.30)	\$69,999.91	\$6,415.41
6550	Medical Supplies	\$710.04	\$97,335.62	\$124,300.00	\$26,964.38	\$149,153.00	\$51,817.38
6560	Office Supplies	\$2,714.47	\$24,197.01	\$21,469.62	(\$2,727.39)	\$25,713.08	\$1,516.07
6570	Outreach Supplies	\$13,923.14	\$41,940.57	\$25,736.20	(\$16,204.37)	\$30,895.04	(\$11,045.53)
6580	Program Materials	\$5,552.85	\$30,018.41	\$11,573.30	(\$18,445.11)	\$13,891.96	(\$16,126.45)
6585	Client Incentive Supplies	\$0.00	\$750.00	\$0.00	(\$750.00)	\$0.00	(\$750.00)
6590	Other Supplies	\$1,354.93	\$8,875.60	\$9,673.40	\$797.80	\$11,556.03	\$2,680.43
6610	Commercial Printing	\$636.08	\$2,702.91	\$5,353.26	\$2,650.35	\$6,423.96	\$3,721.05
6620	Photocopying	\$1,457.04	\$12,751.44	\$10,662.30	(\$2,089.14)	\$12,725.41	(\$26.03)
6710	Mileage	\$7,628.34	\$60,719.77	\$63,452.20	\$2,732.43	\$76,109.26	\$15,389.49
6720	Lodging	\$3,330.20	\$20,783.55	\$21,684.20	\$900.65	\$25,974.04	\$5,190.49
6730	Meals	\$1,691.00	\$9,514.00	\$8,575.86	(\$938.14)	\$10,072.04	\$558.04
6740	Commercial Transportation	\$838.10	\$6,482.82	\$2,950.00	(\$3,532.82)	\$3,539.00	(\$2,943.82)
6750	Vehicle Operations	\$57.06	\$1,146.37	\$2,438.50	\$1,292.13	\$2,926.02	\$1,779.65
6790	Other Travel	\$417.55	\$2,742.32	\$3,217.50	\$475.18	\$3,887.00	\$1,144.68
6810	Telephone Service	\$1,439.87	\$14,703.77	\$15,380.00	\$676.23	\$18,452.00	\$3,748.23
6820	Cellular Phone Service	\$474.14	\$4,319.53	\$1,811.70	(\$2,507.83)	\$2,157.04	(\$2,162.49)
6830	Internet Service	\$601.24	\$6,385.40	\$5,210.00	(\$1,175.40)	\$6,266.00	(\$119.40)
6890	Other Telecommunication Expense	\$0.00	\$826.80	\$1,330.00	\$503.20	\$1,600.00	\$773.20
7014	Repairs & Maintenance @ Rantoul	\$0.00	\$41.00	\$160.00	\$119.00	\$197.00	\$156.00
7015	Repairs & Maintenance @ Champaign	\$8,196.73	\$61,765.69	\$19,750.00	(\$42,015.69)	\$23,689.00	(\$38,076.69)
7025	Utilities @ Champaign	\$8,314.79	\$101,916.14	\$82,850.00	(\$19,066.14)	\$99,415.00	(\$2,501.14)
7030	Rent	\$3,500.00	\$39,810.90	\$42,700.00	\$2,889.10	\$51,233.00	\$11,422.10
7095	Other Occupancy Expenses @ Champaign	\$545.75	\$4,292.31	\$3,700.00	(\$592.31)	\$4,442.00	\$149.69
7096	Debt Service Principal @ Champaign	\$21,212.47	\$209,346.41	\$209,361.75	\$15.34	\$252,032.20	\$42,685.79
7097	Debt Service Capital Lease Principal	\$1,301.98	\$12,643.34	\$12,541.00	(\$102.34)	\$15,096.55	\$2,453.21
7098	Debt Service Interest @ Champaign	\$1,271.61	\$15,494.39	\$15,480.05	(\$14.34)	\$17,777.76	\$2,283.37
7099	Debt Service Capital Lease Interest	\$48.02	\$647.66	\$689.00	\$41.34	\$778.45	\$130.79
7110	Capital Outlay	\$30,679.49	\$107,877.85	\$40,921.70	(\$66,956.15)	\$49,105.04	(\$58,772.81)
9010	Unable To Pay/Bad Debt	(\$2,897.04)	\$40,811.66	\$55,670.00	\$14,858.34	\$66,816.00	\$26,004.34
9012	Sliding Scale Discounts Applied	\$4,152.07	\$43,408.70	\$60,530.00	\$17,121.30	\$72,632.00	\$29,223.30
9020	Over and Short	\$0.00	\$0.00	\$10.00	\$10.00	\$7.00	\$7.00
9030	Miscellaneous	\$43.62	\$100.42	\$0.00	(\$100.42)	\$0.00	(\$100.42)

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
9096	Allocation of Centralized Records 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
9931	Transfer to General Fund	\$0.00	(\$47,000.00)	\$0.00	\$47,000.00	\$0.00	\$47,000.00
9932	Transfer to IMRF Fund	\$0.00	\$0.00	\$291,016.00	\$291,016.00	\$291,016.00	\$291,016.00
9933	Transfer to Audit Fund	\$0.00	\$0.00	\$0.00	\$0.00	(\$49,633.00)	(\$49,633.00)
9934	Transfer to Insurance Fund	\$0.00	\$60,295.00	\$50,245.88	(\$10,049.12)	\$60,295.00	\$0.00
9935	Transfer to Building Capital Improvement Fund	\$0.00	\$313,887.00	\$313,887.00	\$0.00	\$313,887.00	\$0.00
Total Expenses		\$786,044.75	\$8,557,061.99	\$9,582,393.63	\$1,025,331.64	\$11,341,354.35	\$2,784,292.36
BEGINNING FUND BALANCE		\$4,281,504.22	\$4,501,446.61	\$4,501,446.61	\$0.00	\$4,501,446.61	\$0.00
NET SURPLUS/(DEFICIT)		\$115,022.28	(\$104,920.11)	(\$655,341.39)	\$550,421.28	(\$614,165.33)	\$509,245.22
ENDING FUND BALANCE		\$4,396,526.50	\$4,396,526.50	\$3,846,105.22	\$550,421.28	\$3,887,281.28	\$509,245.22

2 - Illinois Municipal Retirement Fund (IMRF)

Revenues

4110	District Real Estate Taxes	\$21,224.45	\$252,683.37	\$258,091.75	(\$5,408.38)	\$311,560.95	(\$58,877.58)
4190	Other Property Taxes	\$0.00	\$0.00	\$390.00	(\$390.00)	\$469.00	(\$469.00)
4210	IL Dept of Public Health (Grants)	\$4,097.30	\$26,051.04	\$64,884.16	(\$38,833.12)	\$77,844.00	(\$51,792.96)
4215	IDPH Local Health Protection	\$837.16	\$1,952.38	\$0.00	\$1,952.38	\$0.00	\$1,952.38
4220	IL Dept of Human Services	\$1,250.50	\$44,565.18	\$52,410.00	(\$7,844.82)	\$62,890.00	(\$18,324.82)
4223	IL Dept of Children and Family Services	\$0.00	\$5,013.18	\$6,220.00	(\$1,206.82)	\$7,470.00	(\$2,456.82)
4240	County Contract	\$4,101.65	\$36,865.14	\$26,274.20	\$10,590.94	\$31,450.07	\$5,415.07
4290	Other Grants & Contracts	\$48.88	\$13,570.29	\$48,490.00	(\$34,919.71)	\$58,191.00	(\$44,620.71)
Total Revenues		\$31,559.94	\$380,700.58	\$456,760.11	(\$76,059.53)	\$549,875.02	(\$169,174.44)

Expenses

6240	IMRF	\$24,407.51	\$591,661.92	\$889,965.85	\$298,303.93	\$955,326.46	\$363,664.54
6241	Contra IMRF	\$0.00	(\$39.13)	\$0.00	\$39.13	\$0.00	\$39.13
7110	Capital Outlay	\$0.00	\$39.13	\$0.00	(\$39.13)	\$0.00	(\$39.13)
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
9096	Allocation of Centralized Records 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	(\$291,016.00)	(\$291,016.00)	(\$291,016.00)	(\$291,016.00)
Total Expenses		\$24,407.51	\$591,661.92	\$598,949.85	\$7,287.93	\$664,310.46	\$72,648.54

BEGINNING FUND BALANCE	\$133,040.75	\$351,154.52	\$351,154.52	\$0.00	\$351,154.52	\$0.00
NET SURPLUS/(DEFICIT)	\$7,152.43	(\$210,961.34)	(\$142,189.74)	(\$68,771.60)	(\$114,435.44)	(\$96,525.90)
ENDING FUND BALANCE	\$140,193.18	\$140,193.18	\$208,964.78	(\$68,771.60)	\$236,719.08	(\$96,525.90)

3 - Audit Fund**Revenues**

4110	District Real Estate Taxes	\$1,735.71	\$18,287.92	\$18,583.73	(\$295.81)	\$22,433.19	(\$4,145.27)
4190	Other Property Taxes	\$0.00	\$0.00	\$30.00	(\$30.00)	\$38.00	(\$38.00)
Total Revenues		\$1,735.71	\$18,287.92	\$18,613.73	(\$325.81)	\$22,471.19	(\$4,183.27)

Expenses

6315	Audit Fees	\$0.00	\$16,800.00	\$14,170.00	(\$2,630.00)	\$17,000.00	\$200.00
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	\$0.00	\$0.00	\$49,633.00	\$49,633.00
9923	Transfer from Audit Fund	\$0.00	\$47,000.00	\$0.00	(\$47,000.00)	\$0.00	(\$47,000.00)
Total Expenses		\$0.00	\$63,800.00	\$14,170.00	(\$49,630.00)	\$66,633.00	\$2,833.00

BEGINNING FUND BALANCE		\$4,608.82	\$51,856.61	\$51,856.61	\$0.00	\$51,856.61	\$0.00
NET SURPLUS/(DEFICIT)		\$1,735.71	(\$45,512.08)	\$4,443.73	(\$49,955.81)	(\$44,161.81)	(\$1,350.27)
ENDING FUND BALANCE		\$6,344.53	\$6,344.53	\$56,300.34	(\$49,955.81)	\$7,694.80	(\$1,350.27)

4 - Insurance Fund

Revenues

4110	District Real Estate Taxes	\$9,066.13	\$69,282.84	\$66,826.07	\$2,456.77	\$80,670.21	(\$11,387.37)
4190	Other Property Taxes	\$0.00	\$0.00	\$100.00	(\$100.00)	\$122.00	(\$122.00)
4210	IL Dept of Public Health (Grants)	\$918.57	\$4,807.06	\$14,096.66	(\$9,289.60)	\$16,921.00	(\$12,113.94)
4215	IDPH Local Health Protection	\$37.54	\$71.64	\$0.00	\$71.64	\$0.00	\$71.64
4220	IL Dept of Human Services	\$231.94	\$5,793.19	\$6,810.00	(\$1,016.81)	\$8,191.00	(\$2,397.81)
4223	IL Dept of Children and Family Services	\$0.00	\$569.73	\$620.00	(\$50.27)	\$746.00	(\$176.27)
4240	County Contract	\$2,225.16	\$21,032.32	\$11,731.70	\$9,300.62	\$14,067.14	\$6,965.18
4290	Other Grants & Contracts	\$15.28	\$2,264.18	\$2,150.00	\$114.18	\$2,576.00	(\$311.82)
Total Revenues		\$12,494.62	\$103,820.96	\$102,334.43	\$1,486.53	\$123,293.35	(\$19,472.39)

Expenses

6250	Unemployment Tax	\$2,178.32	\$26,720.01	\$45,993.57	\$19,273.56	\$49,201.24	\$22,481.23
6260	Workers' Compensation	\$3,455.46	\$41,408.72	\$46,126.94	\$4,718.22	\$56,172.07	\$14,763.35
6261	Contra Workers' Compensation	\$0.00	(\$1.72)	\$0.00	\$1.72	\$0.00	\$1.72
6910	Property & Liability Insurance	\$2,115.78	\$21,459.53	\$21,570.00	\$110.47	\$25,874.00	\$4,414.47
6920	Professional Liability (Malpractice) Insurance	\$4,368.74	\$43,767.36	\$44,358.20	\$590.84	\$53,227.04	\$9,459.68
6930	Auto Insurance	\$252.90	\$2,612.98	\$3,670.00	\$1,057.02	\$4,405.00	\$1,792.02
6990	Other Insurance	\$544.76	\$5,520.28	\$5,530.00	\$9.72	\$6,634.00	\$1,113.72
7110	Capital Outlay	\$0.00	\$1.72	\$0.00	(\$1.72)	\$0.00	(\$1.72)
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
9096	Allocation of Centralized Records 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	(\$60,295.00)	(\$60,295.00)	\$0.00	(\$60,295.00)	\$0.00
Total Expenses		\$12,915.96	\$81,193.88	\$106,953.71	\$25,759.83	\$135,218.35	\$54,024.47

BEGINNING FUND BALANCE	\$84,969.14	\$61,920.72	\$61,920.72	\$0.00	\$61,920.72	\$0.00
NET SURPLUS/(DEFICIT)	(\$421.34)	\$22,627.08	(\$4,619.28)	\$27,246.36	(\$11,925.00)	\$34,552.08
ENDING FUND BALANCE	\$84,547.80	\$84,547.80	\$57,301.44	\$27,246.36	\$49,995.72	\$34,552.08

5 - Building/Capital Improvement Fund**Revenues**

4950	Rent Income	\$9,381.18	\$83,261.80	\$119,410.82	(\$36,149.02)	\$143,293.00	(\$60,031.20)
Total Revenues		\$9,381.18	\$83,261.80	\$119,410.82	(\$36,149.02)	\$143,293.00	(\$60,031.20)

Expenses

7110	Capital Outlay	\$3,500.00	\$609,804.83	\$758,001.00	\$148,196.17	\$758,001.00	\$148,196.17
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	(\$313,887.00)	(\$313,887.00)	\$0.00	(\$313,887.00)	\$0.00
Total Expenses		\$3,500.00	\$295,917.83	\$444,114.00	\$148,196.17	\$444,114.00	\$148,196.17

BEGINNING FUND BALANCE		\$158,039.05	\$376,576.26	\$376,576.26	\$0.00	\$376,576.26	\$0.00
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NET SURPLUS/(DEFICIT)		\$5,881.18	(\$212,656.03)	(\$324,703.18)	\$112,047.15	(\$300,821.00)	\$88,164.97
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ENDING FUND BALANCE		\$163,920.23	\$163,920.23	\$51,873.08	\$112,047.15	\$75,755.26	\$88,164.97
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