



Public Health
Prevent. Promote. Protect.

**CHAMPAIGN-URBANA PUBLIC
HEALTH DISTRICT**

DIRECTOR OF FINANCE REPORT

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

Presented to Board of Health: October 15, 2019

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

	Detail by Fund					
	Combined Funds	General Fund	IMRF	Audit	Insurance Fund	Building/ Capital Improvement Fund
Assets						
Cash & Cash Equivalents	\$4,198,990.53	\$3,735,702.34	\$207,327.84	\$18,405.15	\$78,062.75	\$159,492.45
Accounts Receivable	\$820,029.13	\$791,222.62	\$23,071.06	\$0.00	\$5,689.45	\$46.00
Prepaid Expenses	\$145,274.45	\$112,492.22	\$0.00	\$0.00	\$32,782.23	\$0.00
Inventories	\$20,326.60	\$20,326.60	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$5,184,620.71	\$4,659,743.78	\$230,398.90	\$18,405.15	\$116,534.43	\$159,538.45
Liabilities and Fund Balance						
Liabilities						
Accounts Payable	\$212,233.63	\$104,295.78	\$0.00	\$0.00	\$6,521.35	\$101,416.50
Deferred Property Taxes	\$151,904.14	\$39,873.47	\$75,737.00	\$5,117.78	\$31,175.89	\$0.00
Deferred Revenue_EH Permits	\$169,516.64	\$169,516.64	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Others/Governments	\$3,329.92	\$3,329.92	\$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	\$53,614.10	\$53,614.10	\$0.00	\$0.00	\$0.00	\$0.00
Accrued Wages Payable	\$234,195.19	\$234,195.19	\$0.00	\$0.00	\$0.00	\$0.00
Employer Payroll Taxes and Benefits Payable	\$37,521.29	\$16,688.53	\$14,103.00	\$0.00	\$6,729.76	\$0.00
Total Liabilities	\$864,373.27	\$623,571.99	\$89,840.00	\$5,117.78	\$44,427.00	\$101,416.50
Fund Balance						
Total Fund Balance	\$4,320,247.44	\$4,036,171.79	\$140,558.90	\$13,287.37	\$72,107.43	\$58,121.95
Total Liabilities and Fund Balance	\$5,184,620.71	\$4,659,743.78	\$230,398.90	\$18,405.15	\$116,534.43	\$159,538.45
 BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS	 \$4,537,942.09	 \$4,275,306.33	 \$138,707.47	 \$9,815.95	 \$74,752.75	 \$39,359.59
NET SURPLUS/(DEFICIT)	(\$217,694.65)	(\$239,134.54)	\$1,851.43	\$3,471.42	(\$2,645.32)	\$18,762.36
ENDING FUND BALANCE	\$4,320,247.44 a	\$4,036,171.79	\$140,558.90	\$13,287.37	\$72,107.43	\$58,121.95

Champaign-Urbana Public Health District
Statement of Revenues Expenditures & Changes in Fund Balance
All Funds Budget to Actual for the 2 Month Ended 8/31/19

		ACTUAL		BUDGET				
		Current Month	YTD Actual	YTD Budget	YTD Variance		Annual Budget	Remaining
Revenues								
41xx	Property Taxes	\$310,610.09	\$632,202.11	\$631,259.50	\$942.61	d	\$3,808,843.28	(\$3,176,641.17)
42xx	Grants & Contracts	\$452,713.39	\$918,380.95	\$1,248,647.70	(\$330,266.75)	e	\$7,020,135.47	(\$6,101,754.52)
43xx	Fees for Services	\$101,109.25	\$211,105.47	\$402,837.83	(\$191,732.36)	f	\$2,343,244.64	(\$2,132,139.17)
49xx	Other Revenue	\$11,864.07	\$23,877.39	\$22,356.84	\$1,520.55	g	\$138,046.04	(\$114,168.65)
Total Revenues		\$876,296.80	\$1,785,565.92	\$2,305,101.87	(\$519,535.95)		\$13,310,269.43	(\$11,524,703.51)
Expenses								
61xx	Personnel Services	\$535,934.41	\$1,092,885.70	\$1,180,782.79	\$87,897.09	h	\$6,807,003.59	\$5,714,117.89
62xx	Fringe Benefits	\$192,942.60	\$392,749.76	\$443,579.95	\$50,830.19	i	\$2,654,867.36	\$2,262,117.60
63xx	Contractuals	\$49,747.01	\$127,816.04	\$160,266.41	\$32,450.37	j	\$884,611.66	\$756,795.62
64xx	Patient Care & Client Assistance	\$45,480.35	\$88,368.23	\$105,780.30	\$17,412.07	k	\$634,681.80	\$546,313.57
65xx	Supplies	\$33,836.32	\$149,652.63	\$103,044.44	(\$46,608.19)	l	\$623,679.43	\$474,026.80
66xx	Printing	\$1,794.69	\$3,119.57	\$5,349.59	\$2,230.02	m	\$23,580.88	\$20,461.31
67xx	Travel and Transportation	\$10,605.31	\$26,471.48	\$27,730.32	\$1,258.84	n	\$153,155.48	\$126,684.00
68xx	Telecommunication Expense	\$2,631.60	\$5,933.12	\$6,413.90	\$480.78	o	\$38,483.40	\$32,550.28
69xx	Insurance	\$7,524.92	\$15,049.83	\$16,420.64	\$1,370.81	p	\$98,523.84	\$83,474.01
70xx	Occupancy	\$15,896.08	\$35,093.09	\$40,691.48	\$5,598.39	q	\$235,983.55	\$200,890.46
709x	Debt Service - Principal	\$22,808.74	\$45,767.70	\$45,578.64	(\$189.06)	r	\$269,797.11	\$224,029.41
709x	Debt Service - Interest	\$1,025.34	\$2,109.46	\$2,089.78	(\$19.68)	s	\$8,224.38	\$6,114.92
71xx	Capital Outlay	\$0.00	\$0.00	\$65,313.34	\$65,313.34	t	\$241,980.04	\$241,980.04
90xx	Other	\$2,484.90	\$18,243.96	\$17,328.54	(\$915.42)	u	\$103,971.24	\$85,727.28
99xx	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	v	\$0.00	\$0.00
Total Expenses		\$922,712.27	\$2,003,260.57	\$2,220,370.12	\$217,109.55		\$12,778,543.76	\$10,775,283.19
BEGINNING FUND BALANCE		\$4,366,662.91	\$4,537,942.09	\$4,537,942.09	\$0.00		\$4,537,942.09	\$0.00
NET SURPLUS/(DEFICIT)		(\$46,415.47)	(\$217,694.65)	\$84,731.75	(\$302,426.40)		\$531,725.67	(\$749,420.32)
ENDING FUND BALANCE		\$4,320,247.44	\$4,320,247.44	\$4,622,673.84	(\$302,426.40)		\$5,069,667.76	(\$749,420.32)

Champaign-Urbana Public Health District

Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 2 Month Ended 8/31/19

		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	\$433,386.28	\$433,386.00	\$0.28	\$2,613,318.00	(\$2,179,931.72)
4120	RE Tax Collected by County	\$57,702.89	\$115,405.78	\$115,406.00	(\$0.22)	\$695,898.18	(\$580,492.40)
4130	Personal Property Tax Replacement	\$1,819.77	\$16,989.47	\$16,007.16	\$982.31	\$96,042.96	(\$79,053.49)
4190	Other Property Taxes	\$2,368.00	\$2,368.00	\$2,415.30	(\$47.30)	\$17,393.99	(\$15,025.99)
4210	IL Dept of Public Health (Grants)	\$102,265.49	\$199,904.07	\$442,178.58	(\$242,274.51)	\$2,343,671.46	(\$2,143,767.39)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$41,880.50	(\$41,880.50)	\$291,978.99	(\$291,978.99)
4220	IL Dept of Human Services	\$147,019.31	\$293,987.82	\$337,739.34	(\$43,751.52)	\$1,828,602.71	(\$1,534,614.89)
4223	IL Dept of Children and Family Services	\$0.00	\$0.00	\$22,000.00	(\$22,000.00)	\$132,000.00	(\$132,000.00)
4240	County Contract	\$62,018.40	\$123,828.51	\$109,336.98	\$14,491.53	\$650,829.90	(\$527,001.39)
4241	County Contract-IL Dept of Public Health (Grants)	\$0.00	\$0.00	\$19,194.02	(\$19,194.02)	\$115,164.12	(\$115,164.12)
4245	County Contract: Comprehensive Protection Health G	\$0.00	\$0.00	\$28,298.20	(\$28,298.20)	\$169,789.20	(\$169,789.20)
4290	Other Grants & Contracts	\$25,306.38	\$82,259.91	\$132,359.64	(\$50,099.73)	\$794,157.84	(\$711,897.93)
4295	IDHFS - 50/50 Match Family Case Management (FCM)	\$0.00	\$0.00	\$66,666.66	(\$66,666.66)	\$399,999.96	(\$399,999.96)
4299	A/R WIP	\$101,397.28	\$189,609.91	\$0.00	\$189,609.91	\$0.00	\$189,609.91
4310	CU & CC License Income	\$425.00	\$756.00	\$5,666.66	(\$4,910.66)	\$33,999.96	(\$33,243.96)
4315	Environmental Health Permits	\$22,139.56	\$43,212.48	\$60,156.94	(\$16,944.46)	\$278,150.00	(\$234,937.52)
4340	Vital Statistics	\$16,517.00	\$30,756.99	\$35,136.00	(\$4,379.01)	\$210,812.00	(\$180,055.01)
4344	IDHFS - 50/50 Match Dental	\$0.00	\$0.00	\$33,333.34	(\$33,333.34)	\$200,000.04	(\$200,000.04)
4364	Health Insurance Fees	\$2,097.93	\$4,488.62	\$23,039.14	(\$18,550.52)	\$138,234.84	(\$133,746.22)
4365	Adjustment/Write-Offs_Health Insurance Fees	(\$5,785.53)	(\$7,695.53)	(\$17,226.34)	\$9,530.81	(\$103,358.04)	\$95,662.51
4375	Client Fee Revenue (Self-Pay)	\$563.01	(\$579.89)	\$29,355.82	(\$29,935.71)	\$176,134.92	(\$176,714.81)
4385	Medicaid Fee Revenue	\$63,654.34	\$145,848.76	\$279,331.84	(\$133,483.08)	\$1,675,991.04	(\$1,530,142.28)
4386	Medicaid Fee Write-Offs/Adjustments	(\$2,750.23)	(\$12,534.97)	(\$53,068.34)	\$40,533.37	(\$318,410.04)	\$305,875.07
4388	WPS Medicare	\$0.00	(\$40.39)	\$1,463.66	(\$1,504.05)	\$8,781.96	(\$8,822.35)
4389	WPS Medicare Write-Offs/Adjustments	\$0.00	\$0.00	(\$1,463.66)	\$1,463.66	(\$8,781.96)	\$8,781.96
4390	Other Fees for Services	\$4,248.17	\$6,893.40	\$7,112.77	(\$219.37)	\$51,689.92	(\$44,796.52)
4910	Interest Income	\$1,226.59	\$2,450.91	\$2,200.00	\$250.91	\$13,200.00	(\$10,749.09)
4930	Contributions-Private Sources	\$558.00	\$1,381.06	\$716.66	\$664.40	\$4,299.96	(\$2,918.90)

4950	Rent Income	\$0.00	\$0.00	\$18,881.00	(\$18,881.00)	\$117,191.00	(\$117,191.00)
4990	Miscellaneous Income	\$698.30	\$1,283.06	\$559.18	\$723.88	\$3,355.08	(\$2,072.02)
Total Revenues		\$820,182.80	\$1,673,960.25	\$2,192,063.05	(\$518,102.80)	\$12,630,137.99	(\$10,956,177.74)

Expenses

6100	Personnel Services	\$535,934.41	\$1,092,885.70	\$1,180,782.79	\$87,897.09	\$6,807,003.59	\$5,714,117.89
6210	Health Insurance	\$117,380.48	\$239,470.75	\$265,846.31	\$26,375.56	\$1,555,346.73	\$1,315,875.98
6220	Life Insurance	\$268.96	\$538.56	\$278.18	(\$260.38)	\$1,605.75	\$1,067.19
6230	FICA	\$38,304.50	\$77,616.62	\$89,130.57	\$11,513.95	\$513,886.08	\$436,269.46
6290	Other Fringe Benefits	\$7.88	\$7.88	\$0.00	(\$7.88)	\$0.00	(\$7.88)
6295	Employee Relations	\$0.00	\$0.00	\$957.66	\$957.66	\$5,745.96	\$5,745.96
6310	Advertising	\$3,092.83	\$7,683.70	\$17,522.34	\$9,838.64	\$105,134.04	\$97,450.34
6316	Computer Consultants & Support	\$1,500.00	\$1,500.00	\$416.66	(\$1,083.34)	\$2,499.96	\$999.96
6320	Bank Charges	\$97.65	\$152.83	\$126.00	(\$26.83)	\$756.00	\$603.17
6325	Consultants	\$480.00	\$480.00	\$2,233.32	\$1,753.32	\$13,399.92	\$12,919.92
6327	Educational Materials	\$184.50	\$369.00	\$916.66	\$547.66	\$5,499.96	\$5,130.96
6330	Equipment Expense (Under \$500)	\$564.40	\$564.40	\$0.00	(\$564.40)	\$0.00	(\$564.40)
6331	Equipment Expense (Under \$5,000)	\$3,724.58	\$25,245.95	\$13,169.20	(\$12,076.75)	\$79,165.20	\$53,919.25
6335	IDPH Death Certificates	\$0.00	\$3,968.00	\$9,165.82	\$5,197.82	\$54,999.97	\$51,031.97
6345	Legal Fees	\$4,135.00	\$7,950.00	\$3,333.34	(\$4,616.66)	\$20,000.04	\$12,050.04
6347	Marketing	\$1,000.15	\$1,135.15	\$6,054.34	\$4,919.19	\$34,926.04	\$33,790.89
6350	Membership & Dues	\$2,773.00	\$5,592.92	\$4,429.59	(\$1,163.33)	\$25,890.03	\$20,297.11
6355	Non-CUPHD License Payments	\$0.00	\$0.00	\$395.84	\$395.84	\$26,995.05	\$26,995.05
6356	Employee License Reimbursement	\$353.33	\$436.66	\$546.68	\$110.02	\$3,280.08	\$2,843.42
6360	Payroll & Payment Fees	\$1,114.05	\$1,988.19	\$3,087.34	\$1,099.15	\$18,519.04	\$16,530.85
6365	Postage & Delivery	\$837.70	\$802.27	\$3,244.41	\$2,442.14	\$18,151.95	\$17,349.68
6373	Software License & Maintenance	\$18,387.60	\$31,862.58	\$37,489.80	\$5,627.22	\$179,858.80	\$147,996.22
6380	Subgrantee/Subcontractor	\$0.00	\$6,672.43	\$21,073.00	\$14,400.57	\$126,438.00	\$119,765.57
6383	Support Groups	\$25.00	\$25.00	\$0.00	(\$25.00)	\$0.00	(\$25.00)
6385	Professional Meetings/Trainings	\$3,537.00	\$7,519.44	\$8,562.63	\$1,043.19	\$52,100.94	\$44,581.50
6390	Other Contractual Services	\$7,940.22	\$23,867.52	\$22,499.44	(\$1,368.08)	\$99,996.64	\$76,129.12
6421	Outside Dental Services	\$1,981.30	\$3,591.50	\$11,666.66	\$8,075.16	\$69,999.96	\$66,408.46
6425	Housing Assistance	\$19,376.00	\$36,531.43	\$34,310.66	(\$2,220.77)	\$205,863.96	\$169,332.53
6440	Mental Health	\$1,980.00	\$3,150.00	\$3,000.00	(\$150.00)	\$18,000.00	\$14,850.00
6450	Contract Nutritional Services	\$1,122.00	\$3,072.00	\$6,666.66	\$3,594.66	\$39,999.96	\$36,927.96
6451	Direct Nutrition Services	\$2,100.00	\$3,900.00	\$0.00	(\$3,900.00)	\$0.00	(\$3,900.00)
6455	Primary Care	\$9,684.72	\$23,068.22	\$35,985.16	\$12,916.94	\$215,910.96	\$192,842.74
6465	Transportation Assistance	\$185.00	\$200.00	\$343.34	\$143.34	\$2,060.04	\$1,860.04

6470	Utility Assistance	\$8,645.60	\$14,449.35	\$12,500.00	(\$1,949.35)	\$75,000.00	\$60,550.65
6490	Other Patient Care & Client Assistance	\$405.73	\$405.73	\$1,307.82	\$902.09	\$7,846.92	\$7,441.19
6500	IT Supplies	\$2,605.87	\$2,025.87	\$2,000.00	(\$25.87)	\$12,000.00	\$9,974.13
6510	Books and Periodicals	\$467.41	\$501.41	\$575.00	\$73.59	\$3,450.00	\$2,948.59
6525	Bldg/Janitorial Supplies @ Champaign	\$4,238.00	\$4,238.00	\$2,726.18	(\$1,511.82)	\$16,354.89	\$12,116.89
6530	Consumable Supplies	\$3,712.70	\$27,268.80	\$14,371.50	(\$12,897.30)	\$86,479.00	\$59,210.20
6540	Dental Supplies	\$5,394.60	\$9,172.43	\$13,397.18	\$4,224.75	\$80,383.08	\$71,210.65
6550	Medical Supplies	\$5,127.97	\$81,427.83	\$44,301.98	(\$37,125.85)	\$275,126.43	\$193,698.60
6560	Office Supplies	\$1,925.69	\$3,391.04	\$5,980.09	\$2,589.05	\$35,303.39	\$31,912.35
6570	Outreach Supplies	\$8,570.85	\$8,735.20	\$5,931.16	(\$2,804.04)	\$34,126.96	\$25,391.76
6580	Program Materials	\$899.84	\$7,561.52	\$11,030.62	\$3,469.10	\$66,183.72	\$58,622.20
6585	Client Incentive Supplies	\$0.00	\$0.00	\$166.66	\$166.66	\$999.96	\$999.96
6590	Other Supplies	\$893.39	\$5,330.53	\$2,564.07	(\$2,766.46)	\$13,272.00	\$7,941.47
6610	Commercial Printing	\$340.80	\$340.80	\$2,414.52	\$2,073.72	\$7,036.84	\$6,696.04
6620	Photocopying	\$1,453.89	\$2,778.77	\$2,935.07	\$156.30	\$16,544.04	\$13,765.27
6710	Mileage	\$6,309.31	\$13,791.90	\$19,386.82	\$5,594.92	\$98,584.20	\$84,792.30
6720	Lodging	\$601.07	\$5,426.92	\$3,877.78	(\$1,549.14)	\$26,316.68	\$20,889.76
6730	Meals	\$1,439.00	\$3,373.00	\$2,141.76	(\$1,231.24)	\$13,858.56	\$10,485.56
6740	Commercial Transportation	\$1,898.58	\$3,180.40	\$1,200.18	(\$1,980.22)	\$7,587.08	\$4,406.68
6750	Vehicle Operations	\$130.56	\$351.92	\$416.66	\$64.74	\$2,499.96	\$2,148.04
6790	Other Travel	\$226.79	\$347.34	\$707.12	\$359.78	\$4,309.00	\$3,961.66
6810	Telephone Service	\$1,472.14	\$3,031.68	\$3,298.36	\$266.68	\$19,790.16	\$16,758.48
6820	Cellular Phone Service	\$558.22	\$1,098.96	\$1,293.04	\$194.08	\$7,758.24	\$6,659.28
6830	Internet Service	\$601.24	\$1,202.48	\$1,333.34	\$130.86	\$8,000.04	\$6,797.56
6890	Other Telecommunication Expense	\$0.00	\$600.00	\$489.16	(\$110.84)	\$2,934.96	\$2,334.96
7014	Repairs & Maintenance @ Rantoul	\$0.00	\$0.00	\$33.34	\$33.34	\$200.04	\$200.04
7015	Repairs & Maintenance @ Champaign	\$4,445.15	\$12,499.91	\$9,858.36	(\$2,641.55)	\$59,150.16	\$46,650.25
7025	Utilities @ Champaign	\$7,925.93	\$15,543.18	\$20,800.34	\$5,257.16	\$124,802.04	\$109,258.86
7030	Rent	\$3,525.00	\$7,050.00	\$9,649.44	\$2,599.44	\$49,731.31	\$42,681.31
7095	Other Occupancy Expenses @ Champaign	\$0.00	\$0.00	\$350.00	\$350.00	\$2,100.00	\$2,100.00
7096	Debt Service Principal @ Champaign	\$21,488.76	\$42,937.96	\$42,943.00	\$5.04	\$261,792.00	\$218,854.04
7097	Debt Service Capital Lease Principal	\$1,319.98	\$2,829.74	\$2,635.64	(\$194.10)	\$8,005.11	\$5,175.37
7098	Debt Service Interest @ Champaign	\$995.32	\$2,030.20	\$2,025.42	(\$4.78)	\$8,016.49	\$5,986.29
7099	Debt Service Capital Lease Interest	\$30.02	\$79.26	\$64.36	(\$14.90)	\$207.89	\$128.63
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	\$2,437.40	\$18,643.60	\$9,599.54	(\$9,044.06)	\$57,597.24	\$38,953.64
9012	Sliding Scale Discounts Applied	\$29.20	(\$441.87)	\$7,729.00	\$8,170.87	\$46,374.00	\$46,815.87
9030	Miscellaneous	\$18.30	\$42.23	\$0.00	(\$42.23)	\$0.00	(\$42.23)
9932	Transfer to IMRF Fund	\$0.00	\$0.00	\$16,666.66	\$16,666.66	\$99,999.96	\$99,999.96
9934	Transfer to Insurance Fund	\$0.00	\$0.00	\$16,666.66	\$16,666.66	\$99,999.96	\$99,999.96

	\$0.00	\$0.00	\$36,166.66	\$36,166.66	\$216,999.96	\$216,999.96
Total Expenses	\$878,206.57	\$1,913,094.79	\$2,139,748.89	\$226,654.10	\$12,284,736.92	\$10,371,642.13
BEGINNING FUND BALANCE	\$4,094,195.56	\$4,275,306.33	\$4,275,306.33	\$0.00	\$4,275,306.33	\$0.00
NET SURPLUS/(DEFICIT)	(\$58,023.77)	(\$239,134.54)	\$52,314.16	(\$291,448.70)	\$345,401.07	(\$584,535.61)
ENDING FUND BALANCE	\$4,036,171.79	\$4,036,171.79	\$4,327,620.49	(\$291,448.70)	\$4,620,707.40	(\$584,535.61)

Revenues

4110	District Real Estate Taxes	\$21,224.45	\$42,448.90	\$42,448.00	\$0.90	\$255,960.00	(\$213,511.10)
4210	IL Dept of Public Health (Grants)	\$2,471.94	\$4,587.50	\$11,142.02	(\$6,554.52)	\$66,180.12	(\$61,592.62)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$1,250.00	(\$1,250.00)	\$7,500.00	(\$7,500.00)
4220	IL Dept of Human Services	\$5,440.90	\$10,899.16	\$13,853.34	(\$2,954.18)	\$83,120.04	(\$72,220.88)
4223	IL Dept of Children and Family Services	\$0.00	\$0.00	\$1,148.34	(\$1,148.34)	\$6,890.04	(\$6,890.04)
4240	County Contract	\$3,622.19	\$7,222.41	\$4,887.70	\$2,334.71	\$29,619.88	(\$22,397.47)
4241	County Contract-IL Dept of Public Health (Grants)	\$0.00	\$0.00	\$775.00	(\$775.00)	\$4,650.00	(\$4,650.00)
4245	County Contract: Comprehensive Protection Health Gr	\$0.00	\$0.00	\$901.66	(\$901.66)	\$5,409.96	(\$5,409.96)
4290	Other Grants & Contracts	\$282.92	\$375.49	\$3,359.82	(\$2,984.33)	\$20,158.92	(\$19,783.43)
Total Revenues		\$33,042.40	\$65,533.46	\$79,765.88	(\$14,232.42)	\$479,488.96	(\$413,955.50)

Expenses

6240	IMRF	\$31,425.87	\$63,682.03	\$73,054.41	\$9,372.38	\$464,886.12	\$401,204.09
9921	Transfer from General Fund	\$0.00	\$0.00	(\$16,666.66)	(\$16,666.66)	(\$99,999.96)	(\$99,999.96)
Total Expenses		\$31,425.87	\$63,682.03	\$56,387.75	(\$7,294.28)	\$364,886.16	\$301,204.13

BEGINNING FUND BALANCE		\$138,942.37	\$138,707.47	\$138,707.47	\$0.00	\$138,707.47	\$0.00
NET SURPLUS/(DEFICIT)		\$1,616.53	\$1,851.43	\$23,378.13	(\$21,526.70)	\$114,602.80	(\$112,751.37)
ENDING FUND BALANCE		\$140,558.90	\$140,558.90	\$162,085.60	(\$21,526.70)	\$253,310.27	(\$112,751.37)

**3 - Audit Fund
Revenues**

4110	District Real Estate Taxes	\$1,735.71	\$3,471.42	\$3,472.00	(\$0.58)	\$20,936.16	(\$17,464.74)
Total Revenues		\$1,735.71	\$3,471.42	\$3,472.00	(\$0.58)	\$20,936.16	(\$17,464.74)

Expenses

6315	Audit Fees	\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$17,000.00	\$17,000.00
Total Expenses		\$0.00	\$0.00	\$6,000.00	\$6,000.00	\$17,000.00	\$17,000.00

BEGINNING FUND BALANCE		\$11,551.66	\$9,815.95	\$9,815.95	\$0.00	\$9,815.95	\$0.00
NET SURPLUS/(DEFICIT)		\$1,735.71	\$3,471.42	(\$2,528.00)	\$5,999.42	\$3,936.16	(\$464.74)
ENDING FUND BALANCE		\$13,287.37	\$13,287.37	\$7,287.95	\$5,999.42	\$13,752.11	(\$464.74)

Revenues

4110	District Real Estate Taxes	\$9,066.13	\$18,132.26	\$18,125.04	\$7.22	\$109,293.99	(\$91,161.73)
4210	IL Dept of Public Health (Grants)	\$319.92	\$603.29	\$3,334.32	(\$2,731.03)	\$19,725.92	(\$19,122.63)
4215	IDPH Local Health Protection	\$0.00	\$0.00	\$333.34	(\$333.34)	\$2,000.04	(\$2,000.04)
4220	IL Dept of Human Services	\$419.48	\$806.06	\$3,098.32	(\$2,292.26)	\$18,589.92	(\$17,783.86)
4223	IL Dept of Children and Family Services	\$0.00	\$0.00	\$166.66	(\$166.66)	\$999.96	(\$999.96)
4240	County Contract	\$2,107.73	\$4,224.64	\$2,547.54	\$1,677.10	\$15,922.17	(\$11,697.53)
4241	County Contract-IL Dept of Public Health (Grants)	\$0.00	\$0.00	\$283.34	(\$283.34)	\$1,700.04	(\$1,700.04)
4245	County Contract: Comprehensive Protection Health Gr	\$0.00	\$0.00	\$617.86	(\$617.86)	\$3,707.16	(\$3,707.16)
4290	Other Grants & Contracts	\$41.45	\$72.18	\$1,294.52	(\$1,222.34)	\$7,767.12	(\$7,694.94)
Total Revenues		\$11,954.71	\$23,838.43	\$29,800.94	(\$5,962.51)	\$179,706.32	(\$155,867.89)

Expenses

6250	Unemployment Tax	\$587.87	\$1,199.61	\$3,400.30	\$2,200.69	\$53,136.65	\$51,937.04
6260	Workers' Compensation	\$4,967.04	\$10,234.31	\$10,912.52	\$678.21	\$60,260.07	\$50,025.76
6910	Property & Liability Insurance	\$2,186.29	\$4,372.59	\$4,631.58	\$258.99	\$27,789.48	\$23,416.89
6920	Professional Liability (Malpractice) Insurance	\$4,514.37	\$9,028.73	\$10,018.02	\$989.29	\$60,108.12	\$51,079.39
6930	Auto Insurance	\$261.33	\$522.66	\$577.50	\$54.84	\$3,465.00	\$2,942.34
6990	Other Insurance	\$562.93	\$1,125.85	\$1,193.54	\$67.69	\$7,161.24	\$6,035.39
9921	Transfer from General Fund	\$0.00	\$0.00	(\$16,666.66)	(\$16,666.66)	(\$99,999.96)	(\$99,999.96)
Total Expenses		\$13,079.83	\$26,483.75	\$14,066.80	(\$12,416.95)	\$111,920.60	\$85,436.85

BEGINNING FUND BALANCE		\$73,232.55	\$74,752.75	\$74,752.75	\$0.00	\$74,752.75	\$0.00
NET SURPLUS/(DEFICIT)		(\$1,125.12)	(\$2,645.32)	\$15,734.14	(\$18,379.46)	\$67,785.72	(\$70,431.04)
ENDING FUND BALANCE		\$72,107.43	\$72,107.43	\$90,486.89	(\$18,379.46)	\$142,538.47	(\$70,431.04)

5 - Building/Capital Improvement Fund

Revenues

4950	Rent Income	\$9,381.18	\$18,762.36	\$0.00	\$18,762.36	\$0.00	\$18,762.36
Total Revenues		\$9,381.18	\$18,762.36	\$0.00	\$18,762.36	\$0.00	\$18,762.36

Expenses

7110	Capital Outlay	\$0.00	\$0.00	\$40,333.34	\$40,333.34	\$217,000.04	\$217,000.04
9921	Transfer from General Fund	\$0.00	\$0.00	(\$36,166.66)	(\$36,166.66)	(\$216,999.96)	(\$216,999.96)
Total Expenses		\$0.00	\$0.00	\$4,166.68	\$4,166.68	\$0.08	\$0.08

BEGINNING FUND BALANCE	\$48,740.77	\$39,359.59	\$39,359.59	\$0.00	\$39,359.59	\$0.00
NET SURPLUS/(DEFICIT)	\$9,381.18	\$18,762.36	(\$4,166.68)	\$22,929.04	(\$0.08)	\$18,762.44
ENDING FUND BALANCE	\$58,121.95	\$58,121.95	\$35,192.91	\$22,929.04	\$39,359.51	\$18,762.44