



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

**CHAMPAIGN-URBANA PUBLIC  
HEALTH DISTRICT**

**DIRECTOR OF FINANCE REPORT**

**FOR THE MONTHS ENDED  
September 30, 2019, Unaudited**

Presented to Board of Health:      November 12, 2019



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

|  | Detail by Fund          |                       |                     |                    |                     |   |
|--|-------------------------|-----------------------|---------------------|--------------------|---------------------|---|
|  | Combined<br>Funds       | General<br>Fund       | IMRF                | Audit              | Insurance<br>Fund   | Building/<br>Capital<br>Improvement<br>Fund |
| <b>Assets</b>  |                         |                       |                     |                    |                     |   |
| Cash & Cash Equivalents                                | \$4,120,935.94          | \$3,627,653.55        | \$240,516.67        | \$22,209.76        | \$61,735.33         | \$168,820.63                                |
| Accounts Receivable                                    | \$4,107,582.21          | \$3,802,239.93        | \$207,617.95        | \$14,959.70        | \$82,665.63         | \$99.00                                     |
| Prepaid Expenses                                       | \$149,753.31            | \$99,380.91           | \$0.00              | \$0.00             | \$50,372.40         | \$0.00                                      |
| Inventories  | \$20,192.96             | \$20,192.96           | \$0.00              | \$0.00             | \$0.00              | \$0.00                                      |
| Due To/From General Fund                               | \$244.91                | \$0.00                | \$244.91            | \$0.00             | \$0.00              | \$0.00                                      |
| <b>Total Assets</b>                                    | <b>\$8,398,709.33</b>   | <b>\$7,549,467.35</b> | <b>\$448,379.53</b> | <b>\$37,169.46</b> | <b>\$194,773.36</b> | <b>\$168,919.63</b>                         |
| <b>Liabilities and Fund Balance</b>                    |                         |                       |                     |                    |                     |   |
| <b>Liabilities</b>                                     |                         |                       |                     |                    |                     |   |
| Accounts Payable                                       | \$192,431.64            | \$91,015.14           | \$0.00              | \$0.00             | \$0.00              | \$101,416.50                                |
| Deferred Property Taxes                                | \$3,435,123.50          | \$3,011,525.11        | \$281,995.78        | \$22,146.38        | \$119,456.23        | \$0.00                                      |
| Deferred Revenue_EH Permits                            | \$152,352.05            | \$152,352.05          | \$0.00              | \$0.00             | \$0.00              | \$0.00                                      |
| Fees for Others/Governments                            | \$4,349.92              | \$4,349.92            | \$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                                  | \$58,738.44             | \$58,738.44           | \$0.00              | \$0.00             | \$0.00              | \$0.00                                      |
| Accrued Wages Payable                                  | \$258,336.75            | \$258,336.75          | \$0.00              | \$0.00             | \$0.00              | \$0.00                                      |
| Employer Payroll Taxes and Benefits Payable            | \$36,055.84             | \$18,479.73           | \$15,184.34         | \$0.00             | \$2,391.77          | \$0.00                                      |
| <b>Total Liabilities</b>                               | <b>\$4,139,446.50</b>   | <b>\$3,596,855.50</b> | <b>\$297,180.12</b> | <b>\$22,146.38</b> | <b>\$121,848.00</b> | <b>\$101,416.50</b>                         |
| <b>Total Fund Balance</b>                              | <b>\$4,259,262.83</b>   | <b>\$3,952,611.85</b> | <b>\$151,199.41</b> | <b>\$15,023.08</b> | <b>\$72,925.36</b>  | <b>\$67,503.13</b>                          |
| <b>Total Liabilities and Fund Balance</b>              | <b>\$8,398,709.33</b>   | <b>\$7,549,467.35</b> | <b>\$448,379.53</b> | <b>\$37,169.46</b> | <b>\$194,773.36</b> | <b>\$168,919.63</b>                         |
| <br>   |                         |                       |                     |                    |                     |   |
| <b>BEGINNING BALANCE WITH CURRENT YEAR ADJUSTMENTS</b> | <b>\$4,446,632.77</b>   | <b>\$4,183,778.35</b> | <b>\$138,926.13</b> | <b>\$9,815.95</b>  | <b>\$74,752.75</b>  | <b>\$39,359.59</b>                          |
| <b>NET SURPLUS/(DEFICIT)</b>                           | <b>(\$187,369.94)</b>   | <b>(\$231,166.50)</b> | <b>\$12,273.28</b>  | <b>\$5,207.13</b>  | <b>(\$1,827.39)</b> | <b>\$28,143.54</b>                          |
| <b>ENDING FUND BALANCE</b>                             | <b>\$4,259,262.83</b> a | <b>\$3,952,611.85</b> | <b>\$151,199.41</b> | <b>\$15,023.08</b> | <b>\$72,925.36</b>  | <b>\$67,503.13</b>                          |

# Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 3 Month Ended 9/30/19

|                               |                                  | ACTUAL                |                       | BUDGET                |                       |   |                        |                          |
|-------------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|------------------------|--------------------------|
|                               |                                  | Current Month         | YTD Actual            | YTD Budget            | YTD Variance          |   | Annual Budget          | Remaining                |
| <b>Revenues</b>               |                                  |                       |                       |                       |                       |   |                        |                          |
| 41xx                          | Property Taxes                   | \$306,422.32          | \$938,624.43          | \$945,681.60          | (\$7,057.17)          | d | \$3,808,843.28         | (\$2,870,218.85)         |
| 42xx                          | Grants & Contracts               | \$438,789.75          | \$1,357,170.70        | \$1,838,741.62        | (\$481,570.92)        | e | \$7,020,135.47         | (\$5,662,964.77)         |
| 43xx                          | Fees for Services                | \$45,898.82           | \$265,496.65          | \$605,447.89          | (\$339,951.24)        | f | \$2,343,244.64         | (\$2,077,747.99)         |
| 49xx                          | Other Revenue                    | \$11,037.37           | \$34,864.76           | \$33,475.76           | \$1,389.00            | g | \$138,046.04           | (\$103,181.28)           |
| <b>Total Revenues</b>         |                                  | <b>\$802,148.26</b>   | <b>\$2,596,156.54</b> | <b>\$3,423,346.87</b> | <b>(\$827,190.33)</b> |   | <b>\$13,310,269.43</b> | <b>(\$10,714,112.89)</b> |
| <b>Expenses</b>               |                                  |                       |                       |                       |                       |   |                        |                          |
| 61xx                          | Personnel Services               | \$492,469.94          | \$1,585,355.64        | \$1,736,925.18        | \$151,569.54          | h | \$6,807,003.59         | \$5,221,647.95           |
| 62xx                          | Fringe Benefits                  | \$174,672.38          | \$567,422.14          | \$654,344.06          | \$86,921.92           | i | \$2,654,867.36         | \$2,087,445.22           |
| 63xx                          | Contractuals                     | \$42,476.49           | \$161,258.04          | \$236,997.98          | \$75,739.94           | j | \$884,611.66           | \$723,353.62             |
| 64xx                          | Patient Care & Client Assistance | \$51,521.25           | \$139,889.48          | \$158,670.45          | \$18,780.97           | k | \$634,681.80           | \$494,792.32             |
| 65xx                          | Supplies                         | \$29,438.62           | \$110,654.26          | \$163,695.55          | \$53,041.29           | l | \$623,679.43           | \$513,025.17             |
| 66xx                          | Printing                         | \$461.11              | \$3,575.78            | \$7,922.46            | \$4,346.68            | m | \$23,580.88            | \$20,005.10              |
| 67xx                          | Travel and Transportation        | \$8,988.43            | \$35,459.91           | \$43,757.68           | \$8,297.77            | n | \$153,155.48           | \$117,695.57             |
| 68xx                          | Telecommunication Expense        | \$2,493.17            | \$8,426.29            | \$9,620.85            | \$1,194.56            | o | \$38,483.40            | \$30,057.11              |
| 69xx                          | Insurance                        | \$7,287.75            | \$22,337.58           | \$24,630.96           | \$2,293.38            | p | \$98,523.84            | \$76,186.26              |
| 70xx                          | Occupancy                        | \$16,640.80           | \$51,733.89           | \$61,037.22           | \$9,303.33            | q | \$235,983.55           | \$184,249.66             |
| 709x                          | Debt Service - Principal         | \$22,687.38           | \$68,358.02           | \$68,461.97           | \$103.95              | r | \$269,797.11           | \$201,439.09             |
| 709x                          | Debt Service - Interest          | \$937.70              | \$2,935.22            | \$3,041.02            | \$105.80              | s | \$8,224.38             | \$5,289.16               |
| 71xx                          | Capital Outlay                   | \$0.00                | \$0.00                | \$82,980.01           | \$82,980.01           | t | \$241,980.04           | \$241,980.04             |
| 90xx                          | Other                            | \$7,902.01            | \$26,120.23           | \$25,992.81           | (\$127.42)            | u | \$103,971.24           | \$77,851.01              |
| 99xx                          | Transfers                        | \$0.00                | \$0.00                | \$0.00                | \$0.00                | v | \$0.00                 | \$0.00                   |
| <b>Total Expenses</b>         |                                  | <b>\$857,977.03</b>   | <b>\$2,783,526.48</b> | <b>\$3,278,078.20</b> | <b>\$494,551.72</b>   |   | <b>\$12,778,543.76</b> | <b>\$9,995,017.28</b>    |
| <b>BEGINNING FUND BALANCE</b> |                                  | <b>\$4,315,091.60</b> | <b>\$4,446,632.77</b> | <b>\$4,446,632.77</b> | <b>\$0.00</b>         |   | <b>\$4,446,632.77</b>  | <b>\$0.00</b>            |
| <b>NET SURPLUS/(DEFICIT)</b>  |                                  | <b>(\$55,828.77)</b>  | <b>(\$187,369.94)</b> | <b>\$145,268.67</b>   | <b>(\$332,638.61)</b> |   | <b>\$531,725.67</b>    | <b>(\$719,095.61)</b>    |
| <b>ENDING FUND BALANCE</b>    |                                  | <b>\$4,259,262.83</b> | <b>\$4,259,262.83</b> | <b>\$4,591,901.44</b> | <b>(\$332,638.61)</b> |   | <b>\$4,978,358.44</b>  | <b>(\$719,095.61)</b>    |

# Champaign-Urbana Public Health District

## Statement of Revenues Expenditures & Changes in Fund Balance

All Funds Budget to Actual for the 3 Month Ended 9/30/19

|                         |  | ACTUAL        |               | BUDGET        |                |                |                  |
|-------------------------|--|---------------|---------------|---------------|----------------|----------------|------------------|
|                         |  | Current Month | YTD Actual    | YTD Budget    | YTD Variance   | Annual Budget  | Remaining        |
| <b>1 - General Fund</b> |  |               |               |               |                |                |                  |
| <b>Revenues</b>         |  |               |               |               |                |                |                  |
| 4110                    | District Real Estate Taxes                         | \$216,693.14  | \$650,079.42  | \$650,079.00  | \$0.42         | \$2,613,318.00 | (\$1,963,238.58) |
| 4120                    | RE Tax Collected by County                         | \$57,702.89   | \$173,108.67  | \$173,109.00  | (\$0.33)       | \$695,898.18   | (\$522,789.51)   |
| 4130                    | Personal Property Tax Replacement                  | \$0.00        | \$16,989.47   | \$24,010.74   | (\$7,021.27)   | \$96,042.96    | (\$79,053.49)    |
| 4190                    | Other Property Taxes                               | \$0.00        | \$2,368.00    | \$2,415.30    | (\$47.30)      | \$17,393.99    | (\$15,025.99)    |
| 4210                    | IL Dept of Public Health (Grants)                  | \$112,536.55  | \$312,440.62  | \$651,574.69  | (\$339,134.07) | \$2,343,671.46 | (\$2,031,230.84) |
| 4215                    | IDPH Local Health Protection                       | \$0.00        | \$0.00        | \$62,820.75   | (\$62,820.75)  | \$291,978.99   | (\$291,978.99)   |
| 4220                    | IL Dept of Human Services                          | \$150,536.06  | \$444,523.88  | \$484,109.01  | (\$39,585.13)  | \$1,828,602.71 | (\$1,384,078.83) |
| 4223                    | IL Dept of Children and Family Services            | \$31,717.18   | \$31,717.18   | \$33,000.00   | (\$1,282.82)   | \$132,000.00   | (\$100,282.82)   |
| 4240                    | County Contract                                    | \$62,643.37   | \$186,471.88  | \$163,971.11  | \$22,500.77    | \$650,829.90   | (\$464,358.02)   |
| 4241                    | County Contract-IL Dept of Public Health (Grants)  | \$0.00        | \$0.00        | \$28,791.03   | (\$28,791.03)  | \$115,164.12   | (\$115,164.12)   |
| 4245                    | County Contract: Comprehensive Protection Health G | \$0.00        | \$0.00        | \$42,447.30   | (\$42,447.30)  | \$169,789.20   | (\$169,789.20)   |
| 4290                    | Other Grants & Contracts                           | \$138,102.47  | \$220,362.38  | \$198,539.46  | \$21,822.92    | \$794,157.84   | (\$573,795.46)   |
| 4295                    | IDHFS - 50/50 Match Family Case Management (FCM)   | \$0.00        | \$0.00        | \$99,999.99   | (\$99,999.99)  | \$399,999.96   | (\$399,999.96)   |
| 4299                    | A/R WIP  | (\$78,181.57) | \$111,428.34  | \$0.00        | \$111,428.34   | \$0.00         | \$111,428.34     |
| 4310                    | CU & CC License Income                             | \$973.00      | \$1,729.00    | \$8,499.99    | (\$6,770.99)   | \$33,999.96    | (\$32,270.96)    |
| 4315                    | Environmental Health Permits                       | \$24,064.59   | \$67,277.07   | \$91,259.30   | (\$23,982.23)  | \$278,150.00   | (\$210,872.93)   |
| 4340                    | Vital Statistics                                   | \$16,783.00   | \$47,539.99   | \$52,704.00   | (\$5,164.01)   | \$210,812.00   | (\$163,272.01)   |
| 4344                    | IDHFS - 50/50 Match Dental                         | \$0.00        | \$0.00        | \$50,000.01   | (\$50,000.01)  | \$200,000.04   | (\$200,000.04)   |
| 4364                    | Health Insurance Fees                              | \$0.00        | \$4,488.62    | \$34,558.71   | (\$30,070.09)  | \$138,234.84   | (\$133,746.22)   |
| 4365                    | Adjustment/Write-Offs_Health Insurance Fees        | (\$3,414.47)  | (\$6,475.96)  | (\$25,839.51) | \$19,363.55    | (\$103,358.04) | \$96,882.08      |
| 4375                    | Client Fee Revenue (Self-Pay)                      | (\$122.55)    | (\$702.44)    | \$44,033.73   | (\$44,736.17)  | \$176,134.92   | (\$176,837.36)   |
| 4385                    | Medicaid Fee Revenue                               | \$1,129.87    | \$146,978.63  | \$418,997.76  | (\$272,019.13) | \$1,675,991.04 | (\$1,529,012.41) |
| 4386                    | Medicaid Fee Write-Offs/Adjustments                | (\$2,451.30)  | (\$11,127.95) | (\$79,602.51) | \$68,474.56    | (\$318,410.04) | \$307,282.09     |
| 4388                    | WPS Medicare                                       | \$0.00        | (\$40.39)     | \$2,195.49    | (\$2,235.88)   | \$8,781.96     | (\$8,822.35)     |
| 4389                    | WPS Medicare Write-Offs/Adjustments                | \$0.00        | \$0.00        | (\$2,195.49)  | \$2,195.49     | (\$8,781.96)   | \$8,781.96       |
| 4390                    | Other Fees for Services                            | \$8,936.68    | \$15,830.08   | \$10,836.41   | \$4,993.67     | \$51,689.92    | (\$35,859.84)    |
| 4910                    | Interest Income                                    | \$1,239.40    | \$3,690.31    | \$3,300.00    | \$390.31       | \$13,200.00    | (\$9,509.69)     |
| 4930                    | Contributions-Private Sources                      | \$0.00        | \$1,381.06    | \$1,074.99    | \$306.07       | \$4,299.96     | (\$2,918.90)     |

|                       |                      |                     |                       |                       |                       |                        |                          |
|-----------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|
| 4950                  | Rent Income          | \$0.00              | \$0.00                | \$28,262.00           | (\$28,262.00)         | \$117,191.00           | (\$117,191.00)           |
| 4990                  | Miscellaneous Income | \$416.79            | \$1,649.85            | \$838.77              | \$811.08              | \$3,355.08             | (\$1,705.23)             |
| <b>Total Revenues</b> |                      | <b>\$739,305.10</b> | <b>\$2,421,707.71</b> | <b>\$3,253,791.03</b> | <b>(\$832,083.32)</b> | <b>\$12,630,137.99</b> | <b>(\$10,208,430.28)</b> |

### Expenses

|      |                                   |              |                |                |              |                |                |
|------|-----------------------------------|--------------|----------------|----------------|--------------|----------------|----------------|
| 6100 | Personnel Services                | \$492,469.94 | \$1,585,355.64 | \$1,736,925.18 | \$151,569.54 | \$6,807,003.59 | \$5,221,647.95 |
| 6210 | Health Insurance                  | \$106,030.70 | \$345,501.45   | \$393,136.85   | \$47,635.40  | \$1,555,346.73 | \$1,209,845.28 |
| 6220 | Life Insurance                    | \$247.09     | \$785.65       | \$409.53       | (\$376.12)   | \$1,605.75     | \$820.10       |
| 6230 | FICA                              | \$35,195.85  | \$112,812.47   | \$131,120.07   | \$18,307.60  | \$513,886.08   | \$401,073.61   |
| 6290 | Other Fringe Benefits             | \$0.00       | \$7.88         | \$0.00         | (\$7.88)     | \$0.00         | (\$7.88)       |
| 6295 | Employee Relations                | \$0.00       | \$0.00         | \$1,436.49     | \$1,436.49   | \$5,745.96     | \$5,745.96     |
| 6310 | Advertising                       | \$2,122.51   | \$9,806.21     | \$26,283.51    | \$16,477.30  | \$105,134.04   | \$95,327.83    |
| 6316 | Computer Consultants & Support    | \$0.00       | \$1,500.00     | \$624.99       | (\$875.01)   | \$2,499.96     | \$999.96       |
| 6320 | Bank Charges                      | \$33.20      | \$186.03       | \$189.00       | \$2.97       | \$756.00       | \$569.97       |
| 6325 | Consultants                       | \$1,145.00   | \$1,625.00     | \$3,349.98     | \$1,724.98   | \$13,399.92    | \$11,774.92    |
| 6327 | Educational Materials             | \$184.50     | \$553.50       | \$1,374.99     | \$821.49     | \$5,499.96     | \$4,946.46     |
| 6331 | Equipment Expense (Under \$5,000) | \$2,136.10   | \$18,961.96    | \$19,753.80    | \$791.84     | \$79,165.20    | \$60,203.24    |
| 6335 | IDPH Death Certificates           | \$7,632.00   | \$11,600.00    | \$13,748.73    | \$2,148.73   | \$54,999.97    | \$43,399.97    |
| 6345 | Legal Fees                        | \$940.00     | \$8,890.00     | \$5,000.01     | (\$3,889.99) | \$20,000.04    | \$11,110.04    |
| 6347 | Marketing                         | (\$17.50)    | \$1,117.65     | \$9,081.51     | \$7,963.86   | \$34,926.04    | \$33,808.39    |
| 6350 | Membership & Dues                 | \$2,415.42   | \$8,008.34     | \$6,567.51     | (\$1,440.83) | \$25,890.03    | \$17,881.69    |
| 6355 | Non-CUPHD License Payments        | \$1,377.00   | \$1,377.00     | \$593.76       | (\$783.24)   | \$26,995.05    | \$25,618.05    |
| 6356 | Employee License Reimbursement    | \$193.37     | \$630.03       | \$820.02       | \$189.99     | \$3,280.08     | \$2,650.05     |
| 6360 | Payroll & Payment Fees            | \$1,087.00   | \$3,075.19     | \$4,631.01     | \$1,555.82   | \$18,519.04    | \$15,443.85    |
| 6365 | Postage & Delivery                | \$1,009.07   | \$1,811.34     | \$4,809.86     | \$2,998.52   | \$18,151.95    | \$16,340.61    |
| 6373 | Software License & Maintenance    | \$14,708.16  | \$46,570.74    | \$56,234.70    | \$9,663.96   | \$179,858.80   | \$133,288.06   |
| 6380 | Subgrantee/Subcontractor          | \$1,969.13   | \$8,641.56     | \$31,609.50    | \$22,967.94  | \$126,438.00   | \$117,796.44   |
| 6383 | Support Groups                    | \$0.00       | \$25.00        | \$0.00         | (\$25.00)    | \$0.00         | (\$25.00)      |
| 6385 | Professional Meetings/Trainings   | \$1,682.00   | \$9,201.44     | \$13,075.94    | \$3,874.50   | \$52,100.94    | \$42,899.50    |
| 6390 | Other Contractual Services        | \$3,859.53   | \$27,677.05    | \$30,249.16    | \$2,572.11   | \$99,996.64    | \$72,319.59    |
| 6421 | Outside Dental Services           | \$14,310.80  | \$17,902.30    | \$17,499.99    | (\$402.31)   | \$69,999.96    | \$52,097.66    |
| 6425 | Housing Assistance                | \$17,444.96  | \$53,976.39    | \$51,465.99    | (\$2,510.40) | \$205,863.96   | \$151,887.57   |
| 6440 | Mental Health                     | \$810.00     | \$3,960.00     | \$4,500.00     | \$540.00     | \$18,000.00    | \$14,040.00    |
| 6450 | Contract Nutritional Services     | \$3,156.00   | \$6,228.00     | \$9,999.99     | \$3,771.99   | \$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                      | \$7,406.66   | \$30,474.88    | \$53,977.74    | \$23,502.86  | \$215,910.96   | \$185,436.08   |
| 6465 | Transportation Assistance         | \$27.00      | \$227.00       | \$515.01       | \$288.01     | \$2,060.04     | \$1,833.04     |
| 6470 | Utility Assistance                | \$8,193.28   | \$22,642.63    | \$18,750.00    | (\$3,892.63) | \$75,000.00    | \$52,357.37    |

|      |  |             |             |             |               |              |              |
|------|--|-------------|-------------|-------------|---------------|--------------|--------------|
| 6490 | Other Patient Care & Client Assistance | \$172.55    | \$578.28    | \$1,961.73  | \$1,383.45    | \$7,846.92   | \$7,268.64   |
| 6500 | IT Supplies                            | \$1,887.98  | \$3,913.85  | \$3,000.00  | (\$913.85)    | \$12,000.00  | \$8,086.15   |
| 6510 | Books and Periodicals                  | \$224.61    | \$726.02    | \$862.50    | \$136.48      | \$3,450.00   | \$2,723.98   |
| 6525 | Bldg/Janitorial Supplies @ Champaign   | \$2,059.47  | \$6,297.47  | \$4,089.27  | (\$2,208.20)  | \$16,354.89  | \$10,057.42  |
| 6530 | Consumable Supplies                    | \$781.49    | \$28,050.29 | \$21,557.25 | (\$6,493.04)  | \$86,479.00  | \$58,428.71  |
| 6540 | Dental Supplies                        | \$4,826.56  | \$13,998.99 | \$20,095.77 | \$6,096.78    | \$80,383.08  | \$66,384.09  |
| 6550 | Medical Supplies                       | \$12,139.58 | \$25,130.42 | \$75,767.52 | \$50,637.10   | \$275,126.43 | \$249,996.01 |
| 6560 | Office Supplies                        | \$3,026.73  | \$6,417.77  | \$8,978.30  | \$2,560.53    | \$35,303.39  | \$28,885.62  |
| 6570 | Outreach Supplies                      | \$0.00      | \$8,735.20  | \$8,831.74  | \$96.54       | \$34,126.96  | \$25,391.76  |
| 6580 | Program Materials                      | \$4,042.26  | \$11,603.78 | \$16,545.93 | \$4,942.15    | \$66,183.72  | \$54,579.94  |
| 6585 | Client Incentive Supplies              | \$0.00      | \$0.00      | \$249.99    | \$249.99      | \$999.96     | \$999.96     |
| 6590 | Other Supplies                         | \$449.94    | \$5,780.47  | \$3,717.28  | (\$2,063.19)  | \$13,272.00  | \$7,491.53   |
| 6610 | Commercial Printing                    | \$461.11    | \$801.91    | \$3,531.34  | \$2,729.43    | \$7,036.84   | \$6,234.93   |
| 6620 | Photocopying                           | \$0.00      | \$2,773.87  | \$4,391.12  | \$1,617.25    | \$16,544.04  | \$13,770.17  |
| 6710 | Mileage                                | \$3,740.39  | \$17,532.29 | \$29,773.51 | \$12,241.22   | \$98,584.20  | \$81,051.91  |
| 6720 | Lodging                                | \$2,886.40  | \$8,313.32  | \$6,989.61  | (\$1,323.71)  | \$26,316.68  | \$18,003.36  |
| 6730 | Meals                                  | \$1,029.50  | \$4,402.50  | \$3,503.68  | (\$898.82)    | \$13,858.56  | \$9,456.06   |
| 6740 | Commercial Transportation              | \$1,031.01  | \$4,211.41  | \$1,800.27  | (\$2,411.14)  | \$7,587.08   | \$3,375.67   |
| 6750 | Vehicle Operations                     | \$183.48    | \$535.40    | \$624.99    | \$89.59       | \$2,499.96   | \$1,964.56   |
| 6790 | Other Travel                           | \$117.65    | \$464.99    | \$1,065.62  | \$600.63      | \$4,309.00   | \$3,844.01   |
| 6810 | Telephone Service                      | \$1,392.68  | \$4,424.36  | \$4,947.54  | \$523.18      | \$19,790.16  | \$15,365.80  |
| 6820 | Cellular Phone Service                 | \$555.65    | \$1,654.61  | \$1,939.56  | \$284.95      | \$7,758.24   | \$6,103.63   |
| 6830 | Internet Service                       | \$544.84    | \$1,747.32  | \$2,000.01  | \$252.69      | \$8,000.04   | \$6,252.72   |
| 6890 | Other Telecommunication Expense        | \$0.00      | \$600.00    | \$733.74    | \$133.74      | \$2,934.96   | \$2,334.96   |
| 7014 | Repairs & Maintenance @ Rantoul        | \$0.00      | \$0.00      | \$50.01     | \$50.01       | \$200.04     | \$200.04     |
| 7015 | Repairs & Maintenance @ Champaign      | \$5,899.05  | \$18,398.96 | \$14,787.54 | (\$3,611.42)  | \$59,150.16  | \$40,751.20  |
| 7025 | Utilities @ Champaign                  | \$7,016.75  | \$22,559.93 | \$31,200.51 | \$8,640.58    | \$124,802.04 | \$102,242.11 |
| 7030 | Rent                                   | \$3,525.00  | \$10,575.00 | \$14,474.16 | \$3,899.16    | \$49,731.31  | \$39,156.31  |
| 7095 | Other Occupancy Expenses @ Champaign   | \$200.00    | \$200.00    | \$525.00    | \$325.00      | \$2,100.00   | \$1,900.00   |
| 7096 | Debt Service Principal @ Champaign     | \$21,558.33 | \$64,496.29 | \$64,502.00 | \$5.71        | \$261,792.00 | \$197,295.71 |
| 7097 | Debt Service Capital Lease Principal   | \$1,129.05  | \$3,861.73  | \$3,959.97  | \$98.24       | \$8,005.11   | \$4,143.38   |
| 7098 | Debt Service Interest @ Champaign      | \$925.75    | \$2,955.95  | \$2,950.99  | (\$4.96)      | \$8,016.49   | \$5,060.54   |
| 7099 | Debt Service Capital Lease Interest    | \$11.95     | (\$20.73)   | \$90.03     | \$110.76      | \$207.89     | \$228.62     |
| 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                 | \$7,826.79  | \$26,444.65 | \$14,399.31 | (\$12,045.34) | \$57,597.24  | \$31,152.59  |
| 9012 | Sliding Scale Discounts Applied        | \$52.13     | (\$389.74)  | \$11,593.50 | \$11,983.24   | \$46,374.00  | \$46,763.74  |
| 9030 | Miscellaneous                          | \$23.09     | \$65.32     | \$0.00      | (\$65.32)     | \$0.00       | (\$65.32)    |
| 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                |
| 9932                          | Transfer to IMRF Fund                         | \$0.00                | \$0.00                | \$24,999.99           | \$24,999.99           | \$99,999.96            | \$99,999.96           |
| 9934                          | Transfer to Insurance Fund                    | \$0.00                | \$0.00                | \$24,999.99           | \$24,999.99           | \$99,999.96            | \$99,999.96           |
| 9935                          | Transfer to Building Capital Improvement Fund | \$0.00                | \$0.00                | \$54,249.99           | \$54,249.99           | \$216,999.96           | \$216,999.96          |
| <b>Total Expenses</b>         |   | <b>\$817,490.54</b>   | <b>\$2,652,874.21</b> | <b>\$3,162,456.08</b> | <b>\$509,581.87</b>   | <b>\$12,284,736.92</b> | <b>\$9,631,862.71</b> |
| <b>BEGINNING FUND BALANCE</b> |   | <b>\$4,030,790.62</b> | <b>\$4,183,771.68</b> | <b>\$4,183,771.68</b> | <b>\$0.00</b>         | <b>\$4,183,771.68</b>  | <b>\$0.00</b>         |
| <b>NET SURPLUS/(DEFICIT)</b>  |   | <b>(\$78,185.44)</b>  | <b>(\$231,166.50)</b> | <b>\$91,334.95</b>    | <b>(\$322,501.45)</b> | <b>\$345,401.07</b>    | <b>(\$576,567.57)</b> |
| <b>ENDING FUND BALANCE</b>    |   | <b>\$3,952,605.18</b> | <b>\$3,952,605.18</b> | <b>\$4,275,106.63</b> | <b>(\$322,501.45)</b> | <b>\$4,529,172.75</b>  | <b>(\$576,567.57)</b> |



**2 - Illinois Municipal Retirement Fund (IMRF)**

**Revenues**

|                       |   |                    |                     |                     |                      |                     |                       |
|-----------------------|---|--------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|
| 4110                  | District Real Estate Taxes                          | \$21,224.45        | \$63,673.35         | \$63,672.00         | \$1.35               | \$255,960.00        | (\$192,286.65)        |
| 4210                  | IL Dept of Public Health (Grants)                   | \$2,333.04         | \$6,920.54          | \$16,713.03         | (\$9,792.49)         | \$66,180.12         | (\$59,259.58)         |
| 4215                  | IDPH Local Health Protection                        | \$0.00             | \$0.00              | \$1,875.00          | (\$1,875.00)         | \$7,500.00          | (\$7,500.00)          |
| 4220                  | IL Dept of Human Services                           | \$5,682.57         | \$16,581.73         | \$20,780.01         | (\$4,198.28)         | \$83,120.04         | (\$66,538.31)         |
| 4223                  | IL Dept of Children and Family Services             | \$1,734.31         | \$1,734.31          | \$1,722.51          | \$11.80              | \$6,890.04          | (\$5,155.73)          |
| 4240                  | County Contract                                     | \$3,660.14         | \$10,882.55         | \$7,330.03          | \$3,552.52           | \$29,619.88         | (\$18,737.33)         |
| 4241                  | County Contract-IL Dept of Public Health (Grants)   | \$0.00             | \$0.00              | \$1,162.50          | (\$1,162.50)         | \$4,650.00          | (\$4,650.00)          |
| 4245                  | County Contract: Comprehensive Protection Health Gr | \$0.00             | \$0.00              | \$1,352.49          | (\$1,352.49)         | \$5,409.96          | (\$5,409.96)          |
| 4290                  | Other Grants & Contracts                            | \$4,470.16         | \$4,845.65          | \$5,039.73          | (\$194.08)           | \$20,158.92         | (\$15,313.27)         |
| <b>Total Revenues</b> |   | <b>\$39,104.67</b> | <b>\$104,638.13</b> | <b>\$119,647.30</b> | <b>(\$15,009.17)</b> | <b>\$479,488.96</b> | <b>(\$374,850.83)</b> |

**Expenses**

|                       |                                       |                    |                    |                    |                      |                     |                     |
|-----------------------|---------------------------------------|--------------------|--------------------|--------------------|----------------------|---------------------|---------------------|
| 6240                  | IMRF                                  | \$28,682.82        | \$92,364.85        | \$107,281.43       | \$14,916.58          | \$464,886.12        | \$372,521.27        |
| 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             | (\$24,999.99)      | (\$24,999.99)        | (\$99,999.96)       | (\$99,999.96)       |
| <b>Total Expenses</b> |                                       | <b>\$28,682.82</b> | <b>\$92,364.85</b> | <b>\$82,281.44</b> | <b>(\$10,083.41)</b> | <b>\$364,886.16</b> | <b>\$272,521.31</b> |

|                               |  |                     |                     |                     |                      |                     |                       |
|-------------------------------|--|---------------------|---------------------|---------------------|----------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b> |  | <b>\$140,777.56</b> | <b>\$138,926.13</b> | <b>\$138,926.13</b> | <b>\$0.00</b>        | <b>\$138,926.13</b> | <b>\$0.00</b>         |
| <b>NET SURPLUS/(DEFICIT)</b>  |  | <b>\$10,421.85</b>  | <b>\$12,273.28</b>  | <b>\$37,365.86</b>  | <b>(\$25,092.58)</b> | <b>\$114,602.80</b> | <b>(\$102,329.52)</b> |
| <b>ENDING FUND BALANCE</b>    |  | <b>\$151,199.41</b> | <b>\$151,199.41</b> | <b>\$176,291.99</b> | <b>(\$25,092.58)</b> | <b>\$253,528.93</b> | <b>(\$102,329.52)</b> |

**3 - Audit Fund  
Revenues**

|                       |                            |                   |                   |                   |                 |                    |                      |
|-----------------------|----------------------------|-------------------|-------------------|-------------------|-----------------|--------------------|----------------------|
| 4110                  | District Real Estate Taxes | \$1,735.71        | \$5,207.13        | \$5,208.00        | (\$0.87)        | \$20,936.16        | (\$15,729.03)        |
| <b>Total Revenues</b> |                            | <b>\$1,735.71</b> | <b>\$5,207.13</b> | <b>\$5,208.00</b> | <b>(\$0.87)</b> | <b>\$20,936.16</b> | <b>(\$15,729.03)</b> |

**Expenses**

|                       |            |               |               |                   |                   |                    |                    |
|-----------------------|------------|---------------|---------------|-------------------|-------------------|--------------------|--------------------|
| 6315                  | Audit Fees | \$0.00        | \$0.00        | \$9,000.00        | \$9,000.00        | \$17,000.00        | \$17,000.00        |
| <b>Total Expenses</b> |            | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$9,000.00</b> | <b>\$9,000.00</b> | <b>\$17,000.00</b> | <b>\$17,000.00</b> |

|                               |  |                    |                    |                     |                   |                    |                   |
|-------------------------------|--|--------------------|--------------------|---------------------|-------------------|--------------------|-------------------|
| <b>BEGINNING FUND BALANCE</b> |  | <b>\$13,287.37</b> | <b>\$9,815.95</b>  | <b>\$9,815.95</b>   | <b>\$0.00</b>     | <b>\$9,815.95</b>  | <b>\$0.00</b>     |
| <b>NET SURPLUS/(DEFICIT)</b>  |  | <b>\$1,735.71</b>  | <b>\$5,207.13</b>  | <b>(\$3,792.00)</b> | <b>\$8,999.13</b> | <b>\$3,936.16</b>  | <b>\$1,270.97</b> |
| <b>ENDING FUND BALANCE</b>    |  | <b>\$15,023.08</b> | <b>\$15,023.08</b> | <b>\$6,023.95</b>   | <b>\$8,999.13</b> | <b>\$13,752.11</b> | <b>\$1,270.97</b> |

**4 - Insurance Fund**

**Revenues**

|                       |  |                    |                    |                    |                     |                     |                       |
|-----------------------|--|--------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|
| 4110                  | District Real Estate Taxes                         | \$9,066.13         | \$27,198.39        | \$27,187.56        | \$10.83             | \$109,293.99        | (\$82,095.60)         |
| 4210                  | IL Dept of Public Health (Grants)                  | \$377.42           | \$980.71           | \$5,001.48         | (\$4,020.77)        | \$19,725.92         | (\$18,745.21)         |
| 4215                  | IDPH Local Health Protection                       | \$0.00             | \$0.00             | \$500.01           | (\$500.01)          | \$2,000.04          | (\$2,000.04)          |
| 4220                  | IL Dept of Human Services                          | \$458.14           | \$1,264.20         | \$4,647.48         | (\$3,383.28)        | \$18,589.92         | (\$17,325.72)         |
| 4223                  | IL Dept of Children and Family Services            | \$103.51           | \$103.51           | \$249.99           | (\$146.48)          | \$999.96            | (\$896.45)            |
| 4240                  | County Contract                                    | \$2,118.05         | \$6,342.69         | \$3,820.44         | \$2,522.25          | \$15,922.17         | (\$9,579.48)          |
| 4241                  | County Contract-IL Dept of Public Health (Grants)  | \$0.00             | \$0.00             | \$425.01           | (\$425.01)          | \$1,700.04          | (\$1,700.04)          |
| 4245                  | County Contract: Comprehensive Protection Health G | \$0.00             | \$0.00             | \$926.79           | (\$926.79)          | \$3,707.16          | (\$3,707.16)          |
| 4290                  | Other Grants & Contracts                           | \$498.35           | \$570.53           | \$1,941.78         | (\$1,371.25)        | \$7,767.12          | (\$7,196.59)          |
| <b>Total Revenues</b> |  | <b>\$12,621.60</b> | <b>\$36,460.03</b> | <b>\$44,700.54</b> | <b>(\$8,240.51)</b> | <b>\$179,706.32</b> | <b>(\$143,246.29)</b> |

**Expenses**

|                       |  |                    |                    |                    |                      |                     |                    |
|-----------------------|--|--------------------|--------------------|--------------------|----------------------|---------------------|--------------------|
| 6250                  | Unemployment Tax                               | \$526.15           | \$1,725.76         | \$5,046.64         | \$3,320.88           | \$53,136.65         | \$51,410.89        |
| 6260                  | Workers' Compensation                          | \$3,989.77         | \$14,224.08        | \$15,913.05        | \$1,688.97           | \$60,260.07         | \$46,035.99        |
| 6910                  | Property & Liability Insurance                 | \$2,112.98         | \$6,485.57         | \$6,947.37         | \$461.80             | \$27,789.48         | \$21,303.91        |
| 6920                  | Professional Liability (Malpractice) Insurance | \$4,368.74         | \$13,397.47        | \$15,027.03        | \$1,629.56           | \$60,108.12         | \$46,710.65        |
| 6930                  | Auto Insurance                                 | \$261.27           | \$783.93           | \$866.25           | \$82.32              | \$3,465.00          | \$2,681.07         |
| 6990                  | Other Insurance                                | \$544.76           | \$1,670.61         | \$1,790.31         | \$119.70             | \$7,161.24          | \$5,490.63         |
| 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             | (\$24,999.99)      | (\$24,999.99)        | (\$99,999.96)       | (\$99,999.96)      |
| <b>Total Expenses</b> |  | <b>\$11,803.67</b> | <b>\$38,287.42</b> | <b>\$20,590.66</b> | <b>(\$17,696.76)</b> | <b>\$111,920.60</b> | <b>\$73,633.18</b> |

|                               |  |                    |                     |                    |                      |                     |                      |
|-------------------------------|--|--------------------|---------------------|--------------------|----------------------|---------------------|----------------------|
| <b>BEGINNING FUND BALANCE</b> |  | <b>\$72,107.43</b> | <b>\$74,752.75</b>  | <b>\$74,752.75</b> | <b>\$0.00</b>        | <b>\$74,752.75</b>  | <b>\$0.00</b>        |
| <b>NET SURPLUS/(DEFICIT)</b>  |  | <b>\$817.93</b>    | <b>(\$1,827.39)</b> | <b>\$24,109.88</b> | <b>(\$25,937.27)</b> | <b>\$67,785.72</b>  | <b>(\$69,613.11)</b> |
| <b>ENDING FUND BALANCE</b>    |  | <b>\$72,925.36</b> | <b>\$72,925.36</b>  | <b>\$98,862.63</b> | <b>(\$25,937.27)</b> | <b>\$142,538.47</b> | <b>(\$69,613.11)</b> |

**5 - Building/Capital Improvement Fund**

**Revenues**

|                       |             |                   |                    |               |                    |               |                    |
|-----------------------|-------------|-------------------|--------------------|---------------|--------------------|---------------|--------------------|
| 4950                  | Rent Income | \$9,381.18        | \$28,143.54        | \$0.00        | \$28,143.54        | \$0.00        | \$28,143.54        |
| <b>Total Revenues</b> |             | <b>\$9,381.18</b> | <b>\$28,143.54</b> | <b>\$0.00</b> | <b>\$28,143.54</b> | <b>\$0.00</b> | <b>\$28,143.54</b> |

**Expenses**

|                       |                            |               |               |                   |                   |                |                |
|-----------------------|----------------------------|---------------|---------------|-------------------|-------------------|----------------|----------------|
| 7110                  | Capital Outlay             | \$0.00        | \$0.00        | \$58,000.01       | \$58,000.01       | \$217,000.04   | \$217,000.04   |
| 9921                  | Transfer from General Fund | \$0.00        | \$0.00        | (\$54,249.99)     | (\$54,249.99)     | (\$216,999.96) | (\$216,999.96) |
| <b>Total Expenses</b> |                            | <b>\$0.00</b> | <b>\$0.00</b> | <b>\$3,750.02</b> | <b>\$3,750.02</b> | <b>\$0.08</b>  | <b>\$0.08</b>  |

|                               |                    |                    |                     |                    |                    |                    |
|-------------------------------|--------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| <b>BEGINNING FUND BALANCE</b> | <b>\$58,121.95</b> | <b>\$39,359.59</b> | <b>\$39,359.59</b>  | <b>\$0.00</b>      | <b>\$39,359.59</b> | <b>\$0.00</b>      |
| <b>NET SURPLUS/(DEFICIT)</b>  | <b>\$9,381.18</b>  | <b>\$28,143.54</b> | <b>(\$3,750.02)</b> | <b>\$31,893.56</b> | <b>(\$0.08)</b>    | <b>\$28,143.62</b> |
| <b>ENDING FUND BALANCE</b>    | <b>\$67,503.13</b> | <b>\$67,503.13</b> | <b>\$35,609.57</b>  | <b>\$31,893.56</b> | <b>\$39,359.51</b> | <b>\$28,143.62</b> |