

**Eau Claire City-County Health Department
Balance Sheet
As of September 30, 2019**

		Changes	
		Change from Prior Month	Change from Prior Yr
Assets			
Cash and Investments	\$ 2,081,651	\$ (15,141)	\$ 60,811
Accounts Receivables	\$ 122,058	\$ 56,717	\$ 66,193
Due from other governments	\$ 93,321	\$ 4,587	\$ 564
Prepayments	\$ 98,570	\$ 1,079	\$ 11,865
Inventories	\$ 3,719	\$ -	\$ 1,177
Allowance for Doubtful Accts	\$ (4,927)	\$ -	\$ (4,927)
Total Assets	\$ 2,394,392	\$ 47,242	\$ 135,683
Liabilities			
Accounts Payable	\$ 179,622	\$ 65,509	\$ 87,725
Due to other governments	\$ 34,857	\$ 2,891	\$ 10,741
Deferred Inflows	\$ 210,890	\$ 61,305	\$ 62,268
Total Liabilities	\$ 425,369	\$ 129,705	\$ 160,734
Fund Balances			
Fund Balance	\$ 1,340,931	\$ -	\$ (95,069)
Control Accounts	\$ 628,092	\$ (82,463)	\$ 70,018
Total Fund Balances	\$ 1,969,023	\$ (82,463)	\$ (25,051)
Total Liabilities and Fund Balances	\$ 2,394,392	\$ 47,242	\$ 135,683

**Eau Claire City-County Health Department
Revenue and Expense Statement
As of September 30, 2019**

Revenues	Adoped Budget	Carryforward from 2018	Revised Budget in MUNIS Excluding Carryforwards	YTD Actual	% of Revised Bdgt
Intergovernmental	\$ 1,081,500	\$ 348,400	\$ 1,272,100	\$ 774,972	60.9%
Licenses & Permits	\$ 726,100	\$ -	\$ 726,100	\$ 652,968	89.9%
Charges for Services	\$ 222,800	\$ -	\$ 228,600	\$ 167,089	73.1%
Charges for Services - Intergovernmental	\$ 1,583,300	\$ -	\$ 1,583,300	\$ 1,146,788	72.4%
Misc revenue	\$ 311,600	\$ 186,200	\$ 337,100	\$ 192,746	57.2%
Other Financing Sources * (now includes City Levy)	\$ 1,989,400	\$ 42,400	\$ 1,989,400	\$ 1,957,623	98.4%
Other Budgeted Receipts	\$ 283,800	\$ -	\$ 93,600	\$ -	0.0%
Total Revenues	\$ 6,198,500	\$ 577,000	\$ 6,230,200	\$ 4,892,186	78.5%
Expenses					
Personnel	\$ 5,435,900	\$ 434,300	\$ 5,333,700	\$ 3,716,406	69.7%
Contractual Services	\$ 443,000	\$ 99,600	\$ 546,500	\$ 314,924	57.6%
Utilities	\$ 38,000	\$ 6,400	\$ 38,700	\$ 27,681	71.5%
Fixed Charges	\$ 15,900	\$ -	\$ 15,900	\$ 12,745	80.2%
Supplies	\$ 188,400	\$ 36,700	\$ 218,100	\$ 134,699	61.8%
Contributions & Other Payments	\$ -	\$ -	\$ -	\$ 150	0.0%
Capital Purchases	\$ 50,000	\$ -	\$ 50,000	\$ 30,223	60.4%
Other Financing Uses	\$ 27,300	\$ -	\$ 27,300	\$ 27,266	99.9%
Total Expenses	\$ 6,198,500	\$ 577,000	\$ 6,230,200	\$ 4,264,094	68.4%
Net Revenue Over / (Under) Expenses	\$ -	\$ -	\$ -	\$ 628,092	

Financial Statement explanations

Notes / what's included

Balance Sheet Categories

Assets

Cash and Investments	Cash accounts - including petty cash
Accounts Receivables	Receivables
Due from other governments	Receivables from federal, state, local governments and school districts
Taxes Receivable	Amounts on the Tax Roles not yet received (Septic Maintenance, Reinspection Fees etc.)
Prepayments	Payments made in advance, e.g., health and life insurance
Inventories	Currently this includes radon test kits
L-T Receivables	Allowance for uncollectable accounts (clinic)

Liabilities

Accounts Payable	Payments owed for products and services received
Accrued Liabilities	Includes Accrued Payroll Expenses at Year End
Deposits	Grants not totally spent out (we may have to return)
Due to other governments	Sales tax payable, state license fees, county rent
Deferred Inflows	Amounts billed but not yet received; now also includes advance on contracts

Fund Balances

Fund Balance	Comprised of restricted amounts and non-spendable pre-payments and inventories
Control Accounts	Net of revenue and expense control accounts for current year

Revenues and Expense Categories

Revenues

Intergovernmental	Federal, state and other aid/grants
Licenses & Permits	License & permit revenue; e.g., lodging, restaurant, sanitary
Charges for Services	Fees for services rendered; e.g., water testing, vaccinations, inspection fees
Charges for Services - Intergovernmental	Services to governments; e.g., Eau Claire County tax levy, Medicaid payments, school districts
Misc revenue	Grants from non-government agencies, e.g., Security Health, United Way
Other Financing Sources	Tax Levy from the City of Eau Claire, Transfers from Community Development Block Grant - intensified housing
Other Budgeted Receipts	Fund balance use

Expenses

Personnel	Wages, payroll taxes and benefits
Contractual Services	Postage, computer service charges, rent, equipment leases, advertising, auditing, etc.
Utilities	Phones & garbage
Fixed Charges	Licenses & permits, workers compensation and property & liability insurance
Supplies	Office, lab, medical, etc.
Contributions & Other Payments	Miscellaneous payments made to outside organizations and consultants
Capital Purchases	Long term purchases - over \$5,000 each
Other Financing Uses	Transfers to debt service - in 2008, debt was issued to pay off the unfunded pension. This is the Health Department portion of the yearly amount. Obligation is expected to be paid off 4/1/2028.
Other Disbursements	Budgeted Excess of Revenue over Expenses which would go into Fund Balance

Type	Project #	2019 Grant Description	Amount	Fiscal Year
Grant	25004	Prevention	\$ 11,631	9/1/18-8/31/19
Grant	25006	Reg Radon Info Center	\$ 10,859	Jan-Dec
Grant	25008	Immunization	\$ 22,113	Jan-Dec
Grant	25014	DOT Child Passenger Safety	\$ 3,971	Oct-Sept
Grant	25028	Public Health Emergency Preparedness	\$ 55,519	7/1/18-6/30/19
Grant	25028	Public Health Emergency Prepared - Scholarships	\$ 28,000	7/1/18-6/30/19
Grant	25045	Medical Reserve Corps - State	\$ 4,500	7/1/18-6/30/19
Grant	25046	Drug Free Communities Grant	\$ 125,000	9/30/18-9/29/19
Grant	25060	WIC Grant - Program Admin	\$ 393,080	Jan-Dec
Grant	25061	WIC Grant Client Svcs		Jan-Dec
Grant	25062	WIC Grant Nutrition Ed		Jan-Dec
Grant	25063	WIC Grant Brst Feed Promo/Support		Jan-Dec
Grant	25065	WIC Brst Feeding Peer Counsel (Not final-2018 Amt)	\$ 14,604	Jan-Dec
Grant	25069	Fit Family	\$ 15,981	10/1/18-9/30/19
Grant	25130	EC Food Program - Self Assessment	\$ 5,400	Jan-Dec
Grant	25160	CDBG	\$ 85,400	8/1/18-7/31/19
Grant	25165	Project Youth Development	\$ 50,000	Jan-Dec
Grant	25179	PFS15-Rx Drug	\$ 50,000	9/30/18-9/29/19
Grant	25188	EPHT	\$ 10,000	8/1/18-7/31/19
Grant	25198	Innovative Diabetes & Cardio Vascular	\$ 229,150	9/30/18-9/29/19
Grant	25199	Diabetes Cardio Vascular	\$ 30,000	9/30/18-6/29/19
Grant	25201	WIC InfaStructure	\$ 10,250	10/31/18-9/30/19
Grant	25202	Overdose Fatality	\$ 25,000	9/1/18-8/31/19
Grant	25203	Safe ChildCare Environments	\$ 9,000	12/1/18-3/31/19
Grant	25205	Enhancing Public Preparedness: The Opiod Crisis	\$ 18,000	9/1/18-8/31/19
Grant	25206	Title 10-Family Planning Services	\$ 25,000	9/1/18-3/31/19
Grant	25208	Accreditation Mentoring	\$ 5,000	Thru 8/31
Grant	25209	WIC Interpreters	Actual Time	Jan-Dec
Grant	25002	MCH	\$ 47,944	Jan-Dec
Grant	25017	Wisconsin Well Woman	\$ 69,083	7/1/18-6/30/19
Grant	25070	Reproductive Health-Grant (not finalized 2018 Amt)	\$ 114,785	Jan-Dec
Grant	25007	Childhood Lead	\$ 9,795	Jan-Dec
Grant	25029	Wisconsin Wins Project Partial Year (Will get more)	\$ 1,314	1/1/19-6/30/19
Grant	25064	WIC Farmers Mkt Nutrition Program	\$ 3,386	Jan-Dec
Grant	25088	Fluoride Mouthrinse Program	\$ 1,519	Jan-Dec
Grant	25100	HIV Partner Services	\$ 75,000	Jan-Dec
Grant	25193	Communicable Disease & Prevention	\$ 7,000	July-June
Grant	25094	Reinventing Oral Health Chaw	\$ 1,500	4/2/18-4/2/19
Grant	25095	Northwest Dental Association	\$ 1,425	No expiration
Grant	25142	Nurse Family Partnership Program Yr 1 of 3 Yrs.	\$ 108,297	7/1/18-6/30/19
Grant	25145	HWPP-Mental Health Matters Yr 2 of Phase 2 (5 Yr)	\$ 200,000	7/1/18-6/30/19
Grant	25195	Healthy Smiles for Mom and Baby	\$ 675	1/1/19-7/31/19
Grant	25204	DASH (Data Accrose Sectors for Health)	\$ 5,000	12/3/18-9/27/19
Type	Project #	2019 Project Description	Budget	Fiscal Year
Other	25056	Alliance For Substance Abuse Prevention	\$ 3,400	Jan-Dec
Other	25079	Healthy Communities Council	\$ 2,500	Jan-Dec
Other	25080	Network Of Care	\$ 800	Jan-Dec
Other	25140	Mental Health Action Team - Mhat (as needed)	\$ -	Ongoing
Other	25182	Hoarding Task Force (as needed)	\$ -	Ongoing
Other	25207	GARE - WI Learning Community	\$ 7,000	Jan-Dec
Admin	25172	NFP - Admin	\$ 21,000	Jan-Dec
FFS	25009	Prenatal Care Coordination	\$ 46,400	Jan-Dec
FFS	25041	Blood Lead Testing/EH Investigation	\$ 8,700	Jan-Dec
FFS	25057	Hep B Case Management	\$ 3,100	Jan-Dec
FFS	25071	Reproductive Health-Program Generated Revenue	\$ 182,500	Jan-Dec

Federal Only
 Federal & State
 State