

CITRUS COUNTY HOSPITAL BOARD
BALANCE SHEET
AS OF FEBRUARY 29, 2016
 AMENDED AUGUST 22, 2016

	END OF MONTH
ASSETS	
Cash	\$ 8,038,156
Due from FRC	-
Prepaid Expenses	-
TOTAL ASSETS	\$ 8,038,156
 LIABILITIES	
Accounts Payable	\$ 50,992
Payroll Liabilities	-
Restricted - CMHF Expenses Payable	50
TOTAL LIABILITIES	51,042
 FUND BALANCE	
Beginning of Year	8,176,844
Current Year Revenues Over (Under) Expenditures	(189,730)
Total Fund Balance	7,987,114
 TOTAL LIABILITIES AND FUND BALANCE	 \$ 8,038,156

CITRUS COUNTY HOSPITAL BOARD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACCUMULATION OF MONTHLY AMOUNTS TO ARRIVE AT YEARLY AMOUNTS

	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	YEAR TO DATE	15/16 BUDGET
REVENUES														
Ad valorem:														
Delinquent distributions	\$ 252	\$ 246	\$ 156	\$ 1,432	\$ 5,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,017	\$ -
Excess fees	2,716	-	-	-	-	-	-	-	-	-	-	-	2,716	-
Proceeds from sale of land:														
Norman Anderson, P.A., dba RBOI	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000
Interest income	3,021	2,698	2,669	2,983	2,792	-	-	-	-	-	-	-	14,163	120,000
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	5,989	2,944	2,825	4,415	8,723	-	-	-	-	-	-	-	24,896	340,000
EXPENDITURES														
Personnel Expenditures														
Salaries	11,192	9,462	19,386	9,462	9,462	-	-	-	-	-	-	-	58,964	117,000
Employer social security tax	694	587	1,202	587	587	-	-	-	-	-	-	-	3,657	7,254
Employer medicare tax	162	137	281	137	137	-	-	-	-	-	-	-	854	1,697
State unemployment tax	-	-	-	48	46	-	-	-	-	-	-	-	94	280
Health insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	7,500
Employer FRS contribution	1,663	1,537	2,198	1,537	1,537	-	-	-	-	-	-	-	8,472	18,697
ADP fees	263	251	278	423	251	-	-	-	-	-	-	-	1,466	3,000
Total Personnel Expenditures	13,974	11,974	23,345	12,194	12,020	-	-	-	-	-	-	-	73,507	155,428
Administrative Expenditures														
Tax Collector commissions	5	5	3	29	119	-	-	-	-	-	-	-	161	-
Governance reform expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal services	954	15,723	9,564	4,985	60,562	-	-	-	-	-	-	-	91,788	50,000
Transcription services	572	358	-	646	-	-	-	-	-	-	-	-	1,576	2,000
Audit fees	-	-	-	-	-	-	-	-	-	-	-	-	-	10,300
Audit fees - lease transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Accounting and website services	150	150	150	150	150	-	-	-	-	-	-	-	750	5,000
Other professional services	-	-	350	-	-	-	-	-	-	-	-	-	350	-
Bank fees	-	-	-	25	-	-	-	-	-	-	-	-	25	200
Membership fees	175	-	-	-	-	-	-	-	-	-	-	-	175	500
Office supplies, equipment and maintenance	36	-	-	387	599	-	-	-	-	-	-	-	1,022	4,000
Telephone and internet	-	207	220	220	451	-	-	-	-	-	-	-	1,098	2,500
Printing and copying	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Rent	-	414	-	429	414	-	-	-	-	-	-	-	1,257	12,000
Travel, conferences and education	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000
Insurance	31,259	23	5,609	-	5,405	-	-	-	-	-	-	-	42,296	23,000
Advertising	-	18	18	18	-	-	-	-	-	-	-	-	54	3,000
Miscellaneous expense	25	58	109	375	-	-	-	-	-	-	-	-	567	3,000
Total Administrative Expenditures	33,176	16,956	16,023	7,264	67,700	-	-	-	-	-	-	-	141,119	127,500
TOTAL EXPENDITURES	47,150	28,930	39,368	19,458	79,720	-	-	-	-	-	-	-	214,626	282,928
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(41,161)	(25,986)	(36,543)	(15,043)	(70,997)	-	-	-	-	-	-	-	(189,730)	57,072
OTHER SOURCES														
Reserve for preservation of CCHB assets (Ch. 2014-254, Laws of Florida)	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,176,844	8,200,000
EXCESS OF REVENUES AND OTHER USES OVER (UNDERS) EXPENDITURES AND OTHER USES	\$ 8,135,683	\$ 8,150,858	\$ 8,140,301	\$ 8,161,801	\$ 8,105,847	\$ 8,176,844	\$ 8,176,844	\$ 8,176,844	\$ 8,176,844	\$ 8,176,844	\$ 8,176,844	\$ 8,176,844	\$ 7,987,114	\$ 8,257,072

CITRUS COUNTY HOSPITAL BOARD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FIVE MONTHS ENDED FEBRUARY 29, 2016

	MONTH	YEAR TO DATE	YEAR-TO-DATE BUDGET	POS/(NEG) VARIANCE	2015/16 BUDGET
REVENUES					
Ad valorem:					
Delinquent distributions	\$ 5,931	\$ 8,017	\$ -	\$ 8,017	\$ -
Excess fees	-	2,716	-	2,716	-
Proceeds from sale of land:					
Norman Anderson, P.A., dba RBOI	-	-	91,667	(91,667)	220,000
Interest income	2,792	14,163	50,000	(35,837)	120,000
Miscellaneous income	-	-	-	-	-
TOTAL REVENUES	8,723	24,896	141,667	(116,771)	340,000
EXPENDITURES					
Personnel Expenditures					
Salaries	9,462	58,964	48,750	(10,214)	117,000
Employer social security tax	587	3,657	3,023	(635)	7,254
Employer medicare tax	137	854	707	(147)	1,697
State unemployment tax	46	94	117	23	280
Health insurance	-	-	3,125	3,125	7,500
Employer FRS contribution	1,537	8,472	7,790	(682)	18,697
ADP fees	251	1,466	1,250	(216)	3,000
Total Personnel Expenditures	12,020	73,507	64,762	(8,745)	155,428
Administrative Expenditures					
Tax Collector commissions	119	161	-	(161)	-
Governance reform expense	-	-	-	-	-
Legal services	60,562	91,788	20,833	(70,955)	50,000
Transcription services	-	1,576	833	(743)	2,000
Audit fees	-	-	4,292	4,292	10,300
Audit fees - lease transactions	-	-	4,167	4,167	10,000
Accounting and website services	150	750	2,083	1,333	5,000
Other professional services	-	350	-	(350)	-
Bank fees	-	25	83	58	200
Membership fees	-	175	208	33	500
Office supplies, equipment and maintenance	599	1,022	1,667	645	4,000
Telephone and internet	451	1,098	1,042	(56)	2,500
Printing and copying	-	-	417	417	1,000
Rent	414	1,257	5,000	3,743	12,000
Travel, conferences and education	-	-	417	417	1,000
Insurance	5,405	42,296	9,583	(32,713)	23,000
Advertising	-	54	1,250	1,196	3,000
Miscellaneous expense	-	567	1,250	683	3,000
Total Administrative Expenditures	67,700	141,119	53,125	(87,994)	127,500
TOTAL EXPENDITURES	79,720	214,626	117,887	(96,739)	282,928
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(70,997)	(189,730)	23,780	(213,510)	57,072
OTHER SOURCES					
Reserve for preservation of CCHB assets (Ch. 2014-254, Laws of Florida)	8,176,844	8,176,844	8,176,844	-	8,200,000
EXCESS OF REVENUES AND OTHER USES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 8,105,847	\$ 7,987,114	\$ 8,200,624	\$ (213,510)	\$ 8,257,072