

**LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY19 EXPENDITURE TRIAL BALANCE SUMMARY
FQHC
AS OF OCTOBER 31, 2019**

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 7,657,476	\$ 7,657,476	100%
FQHC REIMBURSEMENTS	9,035,923	12,267,760	74%
INTERGOVERNMENTAL	10,322,104	11,556,135	89%
CHARGES FOR SERVICES	1,632,165	1,489,123	110%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	64	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,674,189	3,330,441	80%
TOTAL REVENUES	<u>\$ 31,321,920</u>	<u>\$ 36,300,935</u>	<u>86%</u>
EXPENSES			
PERSONNEL	\$ 18,950,451	\$ 22,776,490	83%
COMMODITIES	821,011	1,098,498	75%
CONTRACTUAL	9,670,757	12,134,934	80%
CAPITAL OUTLAY	80,976	173,530	47%
TOTAL EXPENSES	<u>\$ 29,523,194</u>	<u>\$ 36,183,452</u>	<u>82%</u>
TOTAL FQHC EXCESS(DEFICIENCY)	<u>\$ 1,798,726</u>	<u>\$ 117,483</u>	

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	BUDGETED	ADJUSTED	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
		YTD REVENUE RECOGNIZED	PROJECTED	VS	10/31/2019	RECOGNIZED
REVENUE:		FY 19	BUDGET	ADJUSTED YTD	A/R	FY 19
41100 PROPERTY TAXES	8,353,610	7,657,476	7,657,476	0		7,657,476
45160 BEHAVIORAL HEALTH FUNDS	115,000	105,416	105,417	1		105,416
45170 COMMUNITY HEALTH CENTER	5,665,734	4,431,743	5,193,590	761,847		4,431,743
45190 FEDERAL BUREAU PRISONS	-	-	0	-		-
45210 KID CARE REIMBURSEABLE	-	-	0	-		-
45230** MEDICARE FQHC	1,539,776	850,275	1,411,461	561,186		850,275
45231** MANAGED CARE MEDICARE	-	218,049	0	(218,049)		218,049
45250* ILLINOIS PUBLIC AID	80,428	113,127	73,726	(39,401)		113,127
45285* MANAGED CARE - MEDICAL	10,026,829	6,632,906	9,191,260	2,558,354		6,632,906
45286* MANAGED CARE - DENTAL	1,238,797	682,782	1,135,564	452,782		682,782
45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,117,385	1,720,234	1,940,936	220,702		1,720,234
45253 MEDICAID MCO PMPM	635,530	709,917	582,569	(127,348)		709,917
45255 IL DEPT OF PUBLIC HEALTH	1,086,062	948,050	995,557	47,507		948,050
45260 MEDICARE B	3,200	(478)	2,933	3,411		(478)
45265 MEDICARE A	-	-	0	-		-
45310 GRANTS - DEPARTMENT OF HUMAN SERVICES	2,177,194	1,917,009	1,995,761	78,752		1,917,009
45330 GRANTS - OTHER	5,000	7,684	4,583	(3,101)		7,684
45331 GRANTS - MUNICIPAL	372,214	358,424	341,196	(17,228)		358,424
45332 GRANTS - COUNTY	-	-	0	-		-
45333 GRANTS - STATE	-	-	0	-		-
45334 GRANTS - FEDERAL	18,798	120,229	17,232	(102,997)		120,229
45335 GRANTS - NON-PROFIT	907,756	542,639	832,110	289,451		542,639
45336 REVENUE FROM DMH CONTRACT	-	-	0	-		-
45340 OTHER FEDERAL FUNDS	-	-	0	-		-
45350 OTHER STATE FUNDS	-	-	0	-		-
46010 FEES	-	-	0	-		-
46420 COPY CHARGES	-	-	0	-		-
46980 DENTAL FEES	402,861	290,253	369,289	79,036		290,253
46990 DENTAL REIMBURSEMENT	-	423	0	(423)		423
47050 INSURANCE REIMBURSEMENT	599,687	533,299	549,713	16,414		533,299
47060 FOOD SERVICE FEES	-	-	0	-		-
47170 MEDICAL REIMBURSEMENTS	-	28,455	0	(28,455)		28,455
47180 MEDICAL FEES	621,950	769,602	570,121	(199,481)		769,602
47220 REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010 INTEREST	-	10,117	0	(10,117)		10,117
48150 DONATIONS	-	-	0	-		-
49910 ALL OTHER MISCELLANEOUS	-	64	0	(64)		64
49920 TRANSFERS FROM OTHER FUNDS	3,633,208	2,674,189	3,330,441	656,252		2,674,189
49999 OVER SHORT	-	15	0	(15)		15
	39,601,019	31,321,920	36,300,935	4,979,015	-	31,321,920

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	37,204,907
INCREASE PROPERTY TAXES	805,008
INCREASE TRANSFERS FROM OTHER FUNDS	100,677
FINAL COUNTY BOARD APPROVED BUDGET	<u>38,110,592</u>
ESTIMATED CARRY-OVERS FROM FY2018 (MAR)	753,691
EMERGENCY APPROPRIATIONS FY2019 (JAN)	77,736
EMERGENCY APPROPRIATIONS FY2019 (APR)	7,300
EMERGENCY APPROPRIATIONS FY2019 (MAY)	98,699
EMERGENCY APPROPRIATIONS FY2019 (JUN)	5,000
EMERGENCY APPROPRIATIONS FY2019 (AUG)	30,000
EMERGENCY APPROPRIATIONS FY2019 (OCT)	518,001
REVISED BUDGET TOTAL	<u>39,601,019</u>

** Combined Managed Care, Medicare is 76% of YTD Projected Budget
* Combined Managed Care, Public Aid is 74% of YTD Projected Budget

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EXPENSES	BUDGETED	YTD FY 19	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	21,524,600	16,316,183	19,730,883	3,414,700
51120 PART TIME SALARIES & WAGES	2,571,551	2,439,449	2,357,255	(82,194)
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	117,064	-	107,308	107,308
51140 OVERTIME SALARIES & WAGES	64,010	45,426	58,676	13,250
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	5,224	0	(5,224)
51180 SPECIAL PAY	56,348	29,892	51,652	21,760
51200 PERMANENT PART TIME	468,556	-	429,510	429,510
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	42,806	0	(42,806)
51230 SICK PAYOUT	-	31,103	0	(31,103)
51240 OPT OUT PREMIUM	44,952	40,368	41,206	838
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	59,660	36,297	54,688	18,391
61020 COMPUTER SUPPLIES	34,000	1,001	31,167	30,166
61030 BOOKS, MANUAL & PERIODICALS	19,584	3,786	17,952	14,166
61040 OPERATIONAL SUPPLIES	83,249	63,325	76,311	12,986
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	9,250	5,661	8,479	2,818
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	213,125	167,756	195,365	27,609
62020 DENTAL SUPPLIES	124,500	104,948	114,125	9,177
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	634,493	425,278	581,619	156,341
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	20,500	12,950	18,792	5,842
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	9	0	(9)
71110 AUDITING AND ACCOUNTING FEES	9,480	-	8,690	8,690
71120 INTERPRETERS	83,710	68,387	76,734	8,347
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	475,407	267,245	435,790	168,545
71180 ARCHITECTURAL SERVICES	-	4,400	0	(4,400)
71220 COMPUTER SERVICES	387,451	211,538	355,163	143,625
71230 SOFTWARE & ONLINE SERVICES	234,887	306,226	215,313	(90,913)
71260 APPLICATION HOSTING	167,880	153,442	153,890	448
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	730,305	600,734	669,446	68,713
71330 MEDICAL FEES	425,031	126,657	389,612	262,955
71340 DENTAL FEES	30,000	-	27,500	27,500
71350 RADIOLOGICAL FEES	298,541	297,425	273,663	(23,762)
71360 PHARMACY FEES	172,000	60,394	157,667	97,273
71440 STIPEND	5,500	-	5,042	5,042
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	19,036	11,431	17,450	6,019
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	60,237	18,893	55,218	36,325
71525 CONTINUING MEDICAL EDUCATION	51,300	14,528	47,025	32,497
71620 LAUNDRY & CLEANING	164,360	159,329	150,663	(8,666)
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	115,163	105,939	105,566	(373)
71810 DUES & SUBSCRIPTIONS	29,204	35,269	26,770	(8,499)

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EXPENSES	BUDGETED	YTD FY 19	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	-	50	0	(50)
71910 GAS FOR HEATING	400	230	367	137
71920 ELECTRICITY	1,500	980	1,375	395
71930 WATER AND SEWER CHARGES	120	153	110	(43)
71940 TELEPHONE	47,110	71,910	43,184	(28,726)
71950 CELLULAR PHONES	16,640	14,575	15,253	678
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,272	7,169	15,833	8,664
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	395	-	362	362
72280 EQUIPMENT MAINTENANCE	48,559	43,002	44,513	1,511
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	85,662	64,211	78,524	14,313
72560 ALL OTHER RENTALS	-	80	0	(80)
72610 TRANSPORTATION/PARTICIPANTS	3,500	1,403	3,208	1,805
72820 POSTAGE	55,379	47,719	50,764	3,045
72830 PRINTING SERVICES	26,530	27,730	24,319	(3,411)
72840 TEMPORARY EMPLOYMENT SERVICES	114,440	72,982	104,903	31,921
72850 CONTRACT PHYSICIANS	431,549	431,556	395,587	(35,969)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	37,500	6,252	34,375	28,123
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	18,580	12,861	17,032	4,171
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,111,017	3,739,025	4,685,099	946,074
74100 RETIREMENT BENEFITS/FICA	1,883,241	1,333,174	1,726,304	393,130
74110 RETIREMENT BENEFITS/IMRF	1,864,825	1,341,016	1,709,423	368,407
79940 MISCELLANEOUS CONTRACTUAL SERVICES	14,396	12,844	13,197	353
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	81,496	7,015	74,705	67,690
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	4,100	9,289	3,758	(5,531)
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	2,556	0	(2,556)
84060 FURNITURE & OFFICE EQUIPMENT	9,540	6,220	8,745	2,525
85070 ALL OTHER CAPITAL OUTLAY	94,169	55,896	86,322	30,426
TOTAL	39,472,856	29,523,194	36,183,452	6,660,258
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,163	1,798,726	117,483	(1,681,243)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	37,204,907
INCREASE SALARIES	535,525
INCREASE CONTRACTUAL	370,162
FINAL COUNTY BOARD APPROVED BUDGET	<u>38,110,593</u>
ESTIMATED CARRY-OVERS FROM FY2018 (MAR)	715,226
EMERGENCY APPROPRIATIONS FY2019 (JAN)	77,736
EMERGENCY APPROPRIATIONS FY2019 (APR)	7,300
EMERGENCY APPROPRIATIONS FY2019 (MAY)	9,000
EMERGENCY APPROPRIATIONS FY2019 (JUN)	5,000
EMERGENCY APPROPRIATIONS FY2019 (AUG)	30,000
EMERGENCY APPROPRIATIONS FY2019 (OCT)	<u>518,001</u>
REVISED BUDGET TOTAL	<u>39,472,856</u>