

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

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 2,784,537	\$ 2,784,537	100%
FQHC REIMBURSEMENTS	3,074,478	4,418,373	70%
INTERGOVERNMENTAL	3,362,847	4,025,193	84%
CHARGES FOR SERVICES	503,407	541,500	93%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	44	-	No Budget
TRANSFERS FROM OTHER FUNDS	971,566	1,211,069	80%
TOTAL REVENUES	<u>\$ 10,696,878</u>	<u>\$ 12,980,672</u>	<u>82%</u>
EXPENSES			
PERSONAL SERVICES	\$ 6,760,750	\$ 8,151,704	83%
COMMODITIES	231,453	397,358	58%
CONTRACTUAL	3,286,493	4,357,355	75%
CAPITAL OUTLAY	29,260	61,435	48%
TOTAL EXPENSES	<u>\$ 10,307,957</u>	<u>\$ 12,967,852</u>	<u>79%</u>
OPERATIONS EXCESS/(DEFICIENCY)	<u>\$ 388,921</u>	<u>\$ 12,820</u>	
TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 388,921</u></u>	<u><u>\$ 12,820</u></u>	

LAKE COUNTY HEALTH DEPARTMENT
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FY 19 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
PRELIMINARY AS OF MARCH 31, 2019

		ADJUSTED YTD REVENUE RECOGNIZED FY 19	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 3/31/2019 A/R	YTD REVENUE RECOGNIZED FY 19
REVENUE:	BUDGETED					
41100	PROPERTY TAXES	8,353,610	2,784,537	2,784,537	0	2,784,537
45160	BEHAVIORAL HEALTH FUNDS	115,000	38,333	38,333	-	38,333
45170	COMMUNITY HEALTH CENTER	5,329,234	1,586,810	1,776,411	189,601	1,586,810
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	1,486,167	267,492	495,389	227,897	267,492
45231**	MANAGED CARE MEDICARE	-	77,560	0	(77,560)	77,560
45250*	ILLINOIS PUBLIC AID	80,428	33,131	26,809	(6,322)	33,131
45285*	MANAGED CARE - MEDICAL	9,900,233	2,330,612	3,300,078	969,466	2,330,612
45286*	MANAGED CARE - DENTAL	1,238,797	234,028	412,932	178,904	234,028
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,116,089	509,837	705,363	195,526	509,837
45253	MEDICAID MCO PMPM	635,530	74,820	211,843	137,023	74,820
45255	IL DEPT OF PUBLIC HEALTH	957,363	299,876	319,121	19,245	299,876
45260	MEDICARE B	3,200	(179)	1,067	1,246	(179)
45265	MEDICARE A	-	-	0	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,177,194	692,509	725,731	33,222	692,509
45330	GRANTS - OTHER	-	-	0	-	-
45331	GRANTS - MUNICIPAL	372,214	82,974	124,071	41,097	82,974
45332	GRANTS - COUNTY	-	-	0	-	-
45333	GRANTS - STATE	-	-	0	-	-
45334	GRANTS - FEDERAL	18,798	16,225	6,266	(9,959)	16,225
45335	GRANTS - NON-PROFIT	900,456	193,295	300,152	106,857	193,295
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	92,705	134,287	41,582	92,705
46990	DENTAL REIMBURSEMENT	-	24	0	(24)	24
47050	INSURANCE REIMBURSEMENT	599,687	139,537	199,896	60,359	139,537
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	12,900	0	(12,900)	12,900
47180	MEDICAL FEES	621,950	248,877	207,317	(41,560)	248,877
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	9,350	0	(9,350)	9,350
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	-	44	0	(44)	44
49920	TRANSFERS FROM OTHER FUNDS	3,633,208	971,566	1,211,069	239,503	971,566
49999	OVER SHORT	-	15	0	(15)	15
		38,942,019	10,696,878	12,980,672	2,283,794	10,696,878

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	38,110,592
ESTIMATED CARRY-OVERS FROM FY2018 (MAR)	753,691
EMERGENCY APPROPRIATIONS FY2019 (JAN)	77,736
REVISED BUDGET TOTAL	38,942,019

** Combined Managed Care, Medicare is 70% of YTD Projected Budget
* Combined Managed Care, Public Aid is 70% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
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FQHC
PRELIMINARY AS OF MARCH 31, 2019

EXPENSES	BUDGETED	YTD FY 19	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	21,132,629	5,887,900	7,044,210	1,156,310
51120 PART TIME SALARIES & WAGES	2,571,551	829,963	857,184	27,221
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	117,064	-	39,021	39,021
51140 OVERTIME SALARIES & WAGES	64,010	15,667	21,337	5,670
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	858	0	(858)
51180 SPECIAL PAY	56,348	9,992	18,783	8,791
51200 PERMANENT PART TIME	468,556	-	156,185	156,185
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	2,811	0	(2,811)
51230 SICK PAYOUT	-	-	0	-
51240 OPT OUT PREMIUM	44,952	13,559	14,984	1,425
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	58,373	11,117	19,458	8,341
61020 COMPUTER SUPPLIES	34,000	692	11,333	10,641
61030 BOOKS, MANUAL & PERIODICALS	14,584	1,989	4,861	2,872
61040 OPERATIONAL SUPPLIES	83,249	17,360	27,750	10,390
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	9,250	1,135	3,083	1,948
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	213,125	52,534	71,042	18,508
62020 DENTAL SUPPLIES	124,500	39,195	41,500	2,305
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	634,493	103,114	211,498	108,384
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	20,500	4,317	6,833	2,516
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	-	0	-
71110 AUDITING AND ACCOUNTING FEES	9,480	-	3,160	3,160
71120 INTERPRETERS	83,710	19,410	27,903	8,493
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	475,407	86,688	158,469	71,781
71180 ARCHITECTURAL SERVICES	-	4,400	0	(4,400)
71220 COMPUTER SERVICES	387,451	100,259	129,150	28,891
71230 SOFTWARE & ONLINE SERVICES	234,887	89,859	78,296	(11,563)
71260 APPLICATION HOSTING	167,880	55,960	55,960	-
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	726,305	131,797	242,102	110,305
71330 MEDICAL FEES	425,031	38,017	141,677	103,660
71340 DENTAL FEES	30,000	-	10,000	10,000
71350 RADIOLOGICAL FEES	261,241	90,861	87,080	(3,781)
71360 PHARMACY FEES	172,000	22,722	57,333	34,611
71440 STIPEND	5,500	-	1,833	1,833
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	19,036	1,315	6,345	5,030
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	60,237	2,869	20,079	17,210
71525 CONTINUING MEDICAL EDUCATION	51,300	1,182	17,100	15,918
71620 LAUNDRY & CLEANING	164,360	47,550	54,787	7,237
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	115,163	18,987	38,388	19,401
71810 DUES & SUBSCRIPTIONS	29,204	1,833	9,735	7,902

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 FQHC
 PRELIMINARY AS OF MARCH 31, 2019

<u>EXPENSES</u>	<u>BUDGETED</u>	<u>YTD FY 19</u>	<u>YTD EXPENSE PROJECTED BUDGET</u>	<u>BUDGETED YTD VS ADJUSTED YTD</u>
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	-	-	0	-
71910 GAS FOR HEATING	400	-	133	133
71920 ELECTRICITY	1,500	-	500	500
71930 WATER AND SEWER CHARGES	120	-	40	40
71940 TELEPHONE	47,110	23,447	15,703	(7,744)
71950 CELLULAR PHONES	16,640	5,512	5,547	35
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,272	1,852	5,757	3,905
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	395	-	132	132
72280 EQUIPMENT MAINTENANCE	48,559	8,766	16,186	7,420
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	85,662	21,185	28,554	7,369
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	3,500	723	1,167	444
72820 POSTAGE	53,379	4,909	18,460	13,551
72830 PRINTING SERVICES	26,530	4,635	8,843	4,208
72840 TEMPORARY EMPLOYMENT SERVICES	114,440	23,512	38,147	14,635
72850 CONTRACT PHYSICIANS	431,549	124,616	143,850	19,234
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	37,500	-	12,500	12,500
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	18,580	4,718	6,193	1,475
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,056,982	1,366,493	1,685,661	319,168
74100 RETIREMENT BENEFITS/FICA	1,852,873	480,241	617,624	137,383
74110 RETIREMENT BENEFITS/IMRF	1,824,485	491,324	608,162	116,838
79940 MISCELLANEOUS CONTRACTUAL SERVICES	14,396	10,852	4,799	(6,053)
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	81,496	-	27,165	27,165
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	4,100	5,538	1,367	(4,171)
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	9,540	-	3,180	3,180
85070 ALL OTHER CAPITAL OUTLAY	89,169	23,722	29,723	6,001
TOTAL	38,903,555	10,307,957	12,967,852	2,659,895
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	38,464	388,921	12,820	(376,101)

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)	<u>77,736</u>
REVISED BUDGET TOTAL	<u>38,903,555</u>