

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

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 4,176,805	\$ 4,176,805	100%
FQHC REIMBURSEMENTS	4,900,832	6,627,560	74%
INTERGOVERNMENTAL	5,374,807	6,090,792	88%
CHARGES FOR SERVICES	813,703	812,249	100%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	64	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,487,145	1,816,604	82%
TOTAL REVENUES	<u>\$ 16,753,355</u>	<u>\$ 19,524,010</u>	<u>86%</u>

EXPENSES

PERSONAL SERVICES	\$ 10,290,256	\$ 12,227,555	84%
COMMODITIES	416,898	598,538	70%
CONTRACTUAL	5,232,085	6,541,684	80%
CAPITAL OUTLAY	34,594	92,153	38%
TOTAL EXPENSES	<u>\$ 15,973,834</u>	<u>\$ 19,459,930</u>	<u>82%</u>

OPERATIONS EXCESS/(DEFICIENCY)	<u>\$ 779,521</u>	<u>\$ 64,080</u>
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TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 779,521</u></u>	<u><u>\$ 64,080</u></u>
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LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 19 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
PRELIMINARY AS OF MAY 31, 2019

		ADJUSTED YTD REVENUE RECOGNIZED <i>FY 19</i>	YTD REVENUE PROJECTED <i>BUDGET</i>	BUDGETED YTD VS <i>ADJUSTED YTD</i>	NET 5/31/2019 <i>A/R</i>	YTD REVENUE RECOGNIZED <i>FY 19</i>
	REVENUE:	<i>BUDGETED</i>				
41100	PROPERTY TAXES	8,353,610	4,176,805	4,176,805	0	4,176,805
45160	BEHAVIORAL HEALTH FUNDS	115,000	57,500	57,500	-	57,500
45170	COMMUNITY HEALTH CENTER	5,329,234	2,380,833	2,664,617	283,784	2,380,833
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	1,486,167	459,081	743,084	284,003	459,081
45231**	MANAGED CARE MEDICARE	-	112,425	0	(112,425)	112,425
45250*	ILLINOIS PUBLIC AID	80,428	45,293	40,214	(5,079)	45,293
45285*	MANAGED CARE - MEDICAL	9,900,233	3,644,956	4,950,116	1,305,160	3,644,956
45286*	MANAGED CARE - DENTAL	1,238,797	366,794	619,399	252,605	366,794
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,116,089	889,081	1,058,045	168,964	889,081
45253	MEDICAID MCO PMPM	635,530	116,115	317,765	201,650	116,115
45255	IL DEPT OF PUBLIC HEALTH	1,056,062	584,218	528,031	(56,187)	584,218
45260	MEDICARE B	3,200	(450)	1,600	2,050	(450)
45265	MEDICARE A	-	-	0	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,177,194	1,132,057	1,088,597	(43,460)	1,132,057
45330	GRANTS - OTHER	-	-	0	-	-
45331	GRANTS - MUNICIPAL	372,214	167,040	186,107	19,067	167,040
45332	GRANTS - COUNTY	-	-	0	-	-
45333	GRANTS - STATE	-	-	0	-	-
45334	GRANTS - FEDERAL	18,798	30,918	9,399	(21,519)	30,918
45335	GRANTS - NON-PROFIT	907,756	289,775	453,878	164,103	289,775
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	150,066	201,431	51,365	150,066
46990	DENTAL REIMBURSEMENT	-	81	0	(81)	81
47050	INSURANCE REIMBURSEMENT	599,687	247,358	299,843	52,485	247,358
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	14,984	0	(14,984)	14,984
47180	MEDICAL FEES	621,950	391,635	310,975	(80,660)	391,635
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	9,564	0	(9,564)	9,564
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	-	64	0	(64)	64
49920	TRANSFERS FROM OTHER FUNDS	3,633,208	1,487,145	1,816,604	329,459	1,487,145
49999	OVER SHORT	-	15	0	(15)	15
		39,048,018	16,753,355	19,524,010	2,770,655	16,753,355

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)	<u>98,699</u>
REVISED BUDGET TOTAL	<u>39,048,018</u>

** Combined Managed Care, Medicare is 77% of YTD Projected Budget

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

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

		YTD	YTD EXPENSE PROJECTED	BUDGETED YTD VS
	BUDGETED	FY 19	BUDGET	ADJUSTED YTD
EXPENSES				
51110 REGULAR SALARIES AND WAGES	21,132,629	8,880,915	10,566,314	1,685,399
51120 PART TIME SALARIES & WAGES	2,571,551	1,312,371	1,285,776	(26,595)
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	117,064	-	58,532	58,532
51140 OVERTIME SALARIES & WAGES	64,010	25,101	32,005	6,904
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	2,748	0	(2,748)
51180 SPECIAL PAY	56,348	14,946	28,174	13,228
51200 PERMANENT PART TIME	468,556	-	234,278	234,278
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	18,206	0	(18,206)
51230 SICK PAYOUT	-	13,475	0	(13,475)
51240 OPT OUT PREMIUM	44,952	22,495	22,476	(19)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	58,373	20,200	29,187	8,987
61020 COMPUTER SUPPLIES	34,000	960	17,000	16,040
61030 BOOKS, MANUAL & PERIODICALS	19,584	2,287	9,792	7,505
61040 OPERATIONAL SUPPLIES	83,249	34,776	41,624	6,848
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	9,250	2,011	4,625	2,614
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	213,125	88,216	106,563	18,347
62020 DENTAL SUPPLIES	124,500	64,139	62,250	(1,889)
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	634,493	197,873	317,247	119,374
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	20,500	6,426	10,250	3,824
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	9	0	(9)
71110 AUDITING AND ACCOUNTING FEES	9,480	-	4,740	4,740
71120 INTERPRETERS	83,710	43,559	41,855	(1,704)
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	475,407	149,222	237,704	88,482
71180 ARCHITECTURAL SERVICES	-	4,400	0	(4,400)
71220 COMPUTER SERVICES	387,451	137,785	193,725	55,940
71230 SOFTWARE & ONLINE SERVICES	234,887	213,965	117,443	(96,522)
71260 APPLICATION HOSTING	167,880	83,940	83,940	-
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	730,305	278,783	365,153	86,370
71330 MEDICAL FEES	425,031	63,184	212,516	149,332
71340 DENTAL FEES	30,000	-	15,000	15,000
71350 RADIOLOGICAL FEES	268,541	163,501	134,271	(29,230)
71360 PHARMACY FEES	172,000	30,875	86,000	55,125
71440 STIPEND	5,500	-	2,750	2,750
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	19,036	3,759	9,518	5,759
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	60,237	8,066	30,119	22,053
71525 CONTINUING MEDICAL EDUCATION	51,300	4,978	25,650	20,672
71620 LAUNDRY & CLEANING	164,360	79,250	82,180	2,930
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	115,163	46,151	57,581	11,430
71810 DUES & SUBSCRIPTIONS	29,204	5,288	14,602	9,314

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FQHC
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			YTD EXPENSE PROJECTED	BUDGETED YTD VS
EXPENSES	BUDGETED	YTD FY 19	BUDGET	ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	-	-	0	-
71910 GAS FOR HEATING	400	157	200	43
71920 ELECTRICITY	1,500	396	750	354
71930 WATER AND SEWER CHARGES	120	40	60	20
71940 TELEPHONE	47,110	36,062	23,555	(12,507)
71950 CELLULAR PHONES	16,640	8,475	8,320	(155)
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,272	3,620	8,636	5,016
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	395	-	198	198
72280 EQUIPMENT MAINTENANCE	48,559	14,493	24,280	9,787
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	85,662	30,769	42,831	12,062
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	3,500	985	1,750	765
72820 POSTAGE	55,379	22,814	27,689	4,875
72830 PRINTING SERVICES	26,530	10,453	13,265	2,812
72840 TEMPORARY EMPLOYMENT SERVICES	114,440	24,493	57,220	32,727
72850 CONTRACT PHYSICIANS	431,549	207,693	215,775	8,082
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	37,500	2,750	18,750	16,000
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	18,580	7,196	9,290	2,094
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,056,982	2,045,683	2,528,491	482,809
74100 RETIREMENT BENEFITS/FICA	1,852,873	741,111	926,436	185,325
74110 RETIREMENT BENEFITS/IMRF	1,824,485	746,034	912,243	166,209
79940 MISCELLANEOUS CONTRACTUAL SERVICES	14,396	12,157	7,198	(4,959)
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	81,496	-	40,748	40,748
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	4,100	6,036	2,050	(3,986)
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	9,540	1,150	4,770	3,620
85070 ALL OTHER CAPITAL OUTLAY	89,169	27,408	44,585	17,177
TOTAL	38,919,855	15,973,834	19,459,930	3,486,096
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,163	779,521	64,080	(715,441)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	37,204,907
INCREASE SALARIES	535,525
INCREASE CONTRACTUAL	370,162
FINAL COUNTY BOARD APPROVED BUDGET	38,110,593
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
REVISED BUDGET TOTAL	38,919,855