

**LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY18 EXPENDITURE TRIAL BALANCE SUMMARY  
FQHC  
PRELIMINARY AS OF NOVEMBER 30, 2018**

<b>OPERATIONS</b>			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 6,880,321	\$ 6,904,863	100%
FQHC REIMBURSEMENTS	10,001,052	12,581,983	79%
INTERGOVERNMENTAL	13,111,708	14,085,615	93%
CHARGES FOR SERVICES	1,580,904	1,710,764	92%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	2,163	-	No Budget
TRANSFERS FROM OTHER FUNDS	3,255,038	3,890,126	84%
TOTAL REVENUES	<u>\$ 34,831,186</u>	<u>\$ 39,173,351</u>	<u>89%</u>
 EXPENSES			
PERSONAL SERVICES	\$ 19,935,484	\$ 23,330,832	85%
COMMODITIES	1,107,134	1,122,238	99%
CONTRACTUAL	11,207,942	13,222,791	85%
CAPITAL OUTLAY	1,310,091	1,373,450	95%
TOTAL EXPENSES	<u>\$ 33,560,650</u>	<u>\$ 39,049,311</u>	<u>86%</u>
 OPERATIONS EXCESS/(DEFICIENCY)			
	<u>\$ 1,270,537</u>	<u>\$ 124,040</u>	
 TOTAL FQHC EXCESS(DEFICIENCY)			
	<u><u>\$ 1,270,537</u></u>	<u><u>\$ 124,040</u></u>	

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		ADJUSTED YTD REVENUE RECOGNIZED	YTD REVENUE PROJECTED	BUDGETED YTD VS ADJUSTED YTD	NET 11/30/2018 A/R	YTD REVENUE RECOGNIZED FY 18
	REVENUE:	BUDGETED FY 18	BUDGET			
41100	PROPERTY TAXES	6,904,863	6,880,321	6,904,863	24,542	6,880,321
45160	BEHAVIORAL HEALTH FUNDS	115,000	115,000	115,000	-	115,000
45170	COMMUNITY HEALTH CENTER	6,369,263	5,931,946	6,369,263	437,317	5,931,946
45190	FEDERAL BUREAU PRISONS	-	(372)	0	372	(372)
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	1,565,629	929,704	1,565,629	635,925	929,704
45231**	MANAGED CARE MEDICARE	-	261,510	0	(261,510)	261,510
45250*	ILLINOIS PUBLIC AID	80,428	15,603	80,428	64,825	15,603
45285*	MANAGED CARE - MEDICAL	9,554,839	7,105,278	9,554,839	2,449,561	7,105,278
45286*	MANAGED CARE - DENTAL	762,997	791,834	762,997	(28,837)	791,834
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,264,147	2,103,941	2,264,147	160,206	2,103,941
45253	MEDICAID MCO PMPM	585,000	756,672	585,000	(171,672)	756,672
45255	IL DEPT OF PUBLIC HEALTH	915,800	989,237	915,800	(73,437)	989,237
45260	MEDICARE B	3,200	1,433	3,200	1,767	1,433
45265	MEDICARE A	-	-	0	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,268,445	2,382,946	2,268,445	(114,501)	2,382,946
45330	GRANTS - OTHER	9,998	12,082	9,998	(2,084)	12,082
45331	GRANTS - MUNICIPAL	372,214	351,859	372,214	20,355	351,859
45332	GRANTS - COUNTY	-	-	0	-	-
45333	GRANTS - STATE	-	-	0	-	-
45334	GRANTS - FEDERAL	110,000	30,053	110,000	79,947	30,053
45335	GRANTS - NON-PROFIT	1,690,638	1,334,036	1,690,638	356,602	1,334,036
45336	REVENUE FROM DMH CONTRACT	-	-	0	-	-
45340	OTHER FEDERAL FUNDS	-	-	0	-	-
45350	OTHER STATE FUNDS	-	-	0	-	-
46010	FEES	-	-	0	-	-
46420	COPY CHARGES	-	40	0	(40)	40
46980	DENTAL FEES	508,663	394,856	508,663	113,807	394,856
46990	DENTAL REIMBURSEMENT	-	7,628	0	(7,628)	7,628
47050	INSURANCE REIMBURSEMENT	631,305	391,780	631,305	239,525	391,780
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	16,363	0	(16,363)	16,363
47180	MEDICAL FEES	570,796	750,732	570,796	(179,936)	750,732
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	19,549	0	(19,549)	19,549
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	-	2,163	0	(2,163)	2,163
49920	TRANSFERS FROM OTHER FUNDS	3,890,126	3,255,038	3,890,126	635,088	3,255,038
49999	OVER SHORT	-	(44)	0	44	(44)
		39,173,352	34,831,186	39,173,351	4,342,165	34,831,186

**REVENUE BUDGET:**

BOH BUDGET AS SUBMITTED	35,859,133
INCREASE PROPERTY TAXES	553,465
INCREASE TRANSFERS FROM OTHER FUNDS	94,881
FINAL COUNTY BOARD APPROVED BUDGET	36,507,480
ESTIMATED CARRY-OVERS FROM FY2017 (MAR)	1,763,268
EMERGENCY APPROPRIATIONS FY2018 (DEC)	5,000
EMERGENCY APPROPRIATIONS FY2018 (FEB)	149,383
EMERGENCY APPROPRIATIONS FY2018 (MAR)	4,998
EMERGENCY APPROPRIATIONS FY2018 (MAY)	18,300
EMERGENCY APPROPRIATIONS FY2018 (AUG)	60,821
EMERGENCY APPROPRIATIONS FY2018 (NOV)	664,102
REVISED BUDGET TOTAL	39,173,352

\*\* Combined Managed Care, Medicare is 76% of YTD Projected Budget

\* Combined Managed Care, Public Aid is 79% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
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FY 18 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
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			YTD EXPENSE	BUDGETED YTD	
	EXPENSES	BUDGETED	YTD FY 18	PROJECTED BUDGET	
				VS ADJUSTED YTD	
51110	REGULAR SALARIES AND WAGES	19,863,260	17,569,743	19,863,260	2,293,517
51120	PART TIME SALARIES & WAGES	2,656,184	2,620,302	2,656,184	35,882
51130	PAYROLL ACCRUAL YEAR END	-	(513,589)	0	513,589
51135	PAYROLL CONTINGENCY	123,096	-	123,096	123,096
51140	OVERTIME SALARIES & WAGES	109,863	52,713	109,863	57,150
51145	BACK PAY WAGES	-	-	0	-
51150	SICK PAY REIMBURSEMENT	-	-	0	-
51160	HOLIDAY PAY	-	7,010	0	(7,010)
51180	SPECIAL PAY	68,145	30,038	68,145	38,107
51200	PERMANENT PART TIME	462,509	-	462,509	462,509
51210	PERFORMANCE APPRAISALS	-	625	0	(625)
51220	VACATION PAYOUT	-	67,573	0	(67,573)
51230	SICK PAYOUT	-	28,382	0	(28,382)
51240	OPT OUT PREMIUM	47,775	41,392	47,775	6,383
51250	WELLNESS INITIATIVE	-	-	0	-
51260	INCENTIVE PAYMENTS	-	31,294	0	(31,294)
61010	OFFICE SUPPLIES	53,088	45,098	53,088	7,990
61020	COMPUTER SUPPLIES	40,000	10,499	40,000	29,501
61030	BOOKS, MANUAL & PERIODICALS	11,020	5,583	11,020	5,437
61040	OPERATIONAL SUPPLIES	93,307	89,714	93,307	3,593
61060	CLOTHING AND UNIFORMS	-	-	0	-
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080	FOOD & PROVISIONS	8,875	7,747	8,875	1,128
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100	COMMUNICATION SUPPLIES	-	105	0	(105)
62010	MEDICAL SUPPLIES	235,073	188,726	235,073	46,347
62020	DENTAL SUPPLIES	109,250	141,288	109,250	(32,038)
62030	OXYGEN	-	-	0	-
62040	DRUGS AND MEDICINE	549,125	591,915	549,125	(42,790)
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040	HOUSEKEEPING SUPPLIES	-	-	0	-
65020	LABORATORY SUPPLIES	22,500	26,458	22,500	(3,958)
65090	GASOLINE	-	-	0	-
65110	LUBRICANTS	-	-	0	-
65180	MISCELLANEOUS COMMODITIES	-	-	0	-
71110	AUDITING AND ACCOUNTING FEES	25,000	-	25,000	25,000
71120	INTERPRETERS	35,920	99,289	35,920	(63,369)
71125	STAFFING SERVICES FEE	-	-	0	-
71150	CONSULTANTS	498,017	322,211	498,017	175,806
71220	COMPUTER SERVICES	452,627	277,397	452,627	175,230
71230	SOFTWARE & ONLINE SERVICES	347,078	304,433	347,078	42,645
71260	APPLICATION HOSTING	164,550	164,520	164,550	30
71270	EMAIL ARCHIVAL	-	-	0	-
71310	LABORATORY FEES	729,065	762,105	729,065	(33,040)
71330	MEDICAL FEES	447,163	249,760	447,163	197,403
71340	DENTAL FEES	41,800	-	41,800	41,800
71350	RADIOLOGICAL FEES	274,534	428,356	274,534	(153,822)
71360	PHARMACY FEES	190,000	112,035	190,000	77,965
71440	STIPEND	9,000	9,095	9,000	(95)
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450	MILEAGE REIMBURSEMENT	19,128	16,646	19,128	2,483
71470	EMPLOYEE RELATIONS	-	-	0	-
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500	TRIPS AND TRAINING	67,815	42,600	67,815	25,215
71525	CONTINUING MEDICAL EDUCATION	43,825	25,580	43,825	18,245
71620	LAUNDRY & CLEANING	164,360	162,000	164,360	2,360
71640	BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650	SECURITY SERVICES	107,569	106,660	107,569	909
71810	DUES & SUBSCRIPTIONS	50,991	29,446	50,991	21,545

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			YTD EXPENSE PROJECTED	BUDGETED YTD VS	
	<u>EXPENSES</u>	<u>BUDGETED</u>	<u>YTD FY 18</u>	<u>BUDGET</u> <u>ADJUSTED YTD</u>	
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	-	-	0	-
71910	GAS FOR HEATING	800	307	800	493
71920	ELECTRICITY	800	1,178	800	(378)
71930	WATER AND SEWER CHARGES	120	108	120	12
71940	TELEPHONE	44,915	54,771	44,915	(9,856)
71950	CELLULAR PHONES	17,653	15,443	17,653	2,210
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	19,641	14,559	19,641	5,082
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	340	1,329	340	(989)
72280	EQUIPMENT MAINTENANCE	45,505	27,141	45,505	18,364
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	84,251	77,995	84,251	6,256
72560	ALL OTHER RENTALS	-	1,158	0	(1,158)
72610	TRANSPORTATION/PARTICIPANTS	7,980	2,224	7,980	5,756
72820	POSTAGE	57,084	57,921	57,084	(837)
72830	PRINTING SERVICES	34,176	38,734	34,176	(4,558)
72840	TEMPORARY EMPLOYMENT SERVICES	107,200	77,436	107,200	29,764
72850	CONTRACT PHYSICIANS	640,640	564,580	640,640	76,060
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	84,453	47,249	84,453	37,204
72940	FEES ALL OTHER	-	-	0	-
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	24,101	17,275	24,101	6,826
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	4,388,564	3,896,578	4,388,564	491,986
74100	RETIREMENT BENEFITS/FICA	1,764,045	1,397,835	1,764,045	366,210
74110	RETIREMENT BENEFITS/IMRF	2,215,452	1,770,185	2,215,452	445,267
79940	MISCELLANEOUS CONTRACTUAL SERVICES	16,629	31,802	16,629	(15,173)
79950	ALL OTHER MISCELLANEOUS	-	-	0	-
82010	BUILDINGS AND STRUCTURES	1,049,135	1,030,843	1,049,135	18,292
82020	BUILDING IMPROVEMENTS	81,496	-	81,496	81,496
84020	RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030	COMPUTER EQUIPMENT	12,077	48,187	12,077	(36,110)
84040	COMPUTER SYSTEM SOFTWARE	-	28,972	0	(28,972)
84050	LABRORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	129,382	16,182	129,382	113,200
85070	ALL OTHER CAPITAL OUTLAY	101,360	185,906	101,360	(84,546)
	TOTAL	39,049,311	33,560,650	39,049,311	5,488,661
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	124,041	1,270,537	124,040	(1,146,497)

**EXPENSE BUDGET:**

BOH BUDGET AS SUBMITTED	35,859,132
INCREASE SALARIES	553,464
INCREASE CONTRACTUAL	94,881
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ESTIMATED CARRY-OVERS FROM FY2017 (MAR)	1,707,531
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REVISED BUDGET TOTAL	39,049,311