

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

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,569,073	\$ 5,569,073	100%
FQHC REIMBURSEMENTS	6,489,967	8,836,746	73%
INTERGOVERNMENTAL	7,609,914	8,124,390	94%
CHARGES FOR SERVICES	1,133,216	1,082,998	105%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	64	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,960,419	2,422,139	81%
TOTAL REVENUES	<u>\$ 22,762,653</u>	<u>\$ 26,035,346</u>	<u>87%</u>

EXPENSES

PERSONNEL	\$ 13,644,507	\$ 16,303,407	84%
COMMODITIES	559,598	798,050	70%
CONTRACTUAL	7,183,124	8,722,244	82%
CAPITAL OUTLAY	58,189	126,203	46%
TOTAL EXPENSES	<u>\$ 21,445,417</u>	<u>\$ 25,949,904</u>	<u>83%</u>

OPERATIONS EXCESS/(DEFICIENCY)	<u>\$ 1,317,235</u>	<u>\$ 85,442</u>
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TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 1,317,235</u></u>	<u><u>\$ 85,442</u></u>
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LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 19 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
PRELIMINARY AS OF JULY 31, 2019

		ADJUSTED YTD REVENUE RECOGNIZED	YTD REVENUE PROJECTED	BUDGETED YTD VS ADJUSTED YTD	NET 7/31/2019 A/R	YTD REVENUE RECOGNIZED
	REVENUE:	BUDGETED FY 19	BUDGET			FY 19
41100	PROPERTY TAXES	8,353,610	5,569,073	(0)		5,569,073
45160	BEHAVIORAL HEALTH FUNDS	115,000	76,666	1		76,666
45170	COMMUNITY HEALTH CENTER	5,329,234	3,185,828	366,995		3,185,828
45190	FEDERAL BUREAU PRISONS	-	-	0		-
45210	KID CARE REIMBURSEABLE	-	-	0		-
45230**	MEDICARE FQHC	1,486,167	615,846	374,932		615,846
45231**	MANAGED CARE MEDICARE	-	146,912	(146,912)		146,912
45250*	ILLINOIS PUBLIC AID	80,428	18,703	34,916		18,703
45285*	MANAGED CARE - MEDICAL	9,900,233	4,796,397	1,803,758		4,796,397
45286*	MANAGED CARE - DENTAL	1,238,797	489,180	336,685		489,180
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,116,089	1,204,390	206,336		1,204,390
45253	MEDICAID MCO PMPM	635,530	626,747	(203,060)		626,747
45255	IL DEPT OF PUBLIC HEALTH	1,056,062	816,246	(112,205)		816,246
45260	MEDICARE B	3,200	(278)	2,133		(278)
45265	MEDICARE A	-	-	0		-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,177,194	1,427,053	24,410		1,427,053
45330	GRANTS - OTHER	5,000	2,304	1,029		2,304
45331	GRANTS - MUNICIPAL	372,214	215,943	32,200		215,943
45332	GRANTS - COUNTY	-	-	0		-
45333	GRANTS - STATE	-	-	0		-
45334	GRANTS - FEDERAL	18,798	64,592	(52,060)		64,592
45335	GRANTS - NON-PROFIT	907,756	413,350	191,821		413,350
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	209,474	59,100		209,474
46990	DENTAL REIMBURSEMENT	-	421	(421)		421
47050	INSURANCE REIMBURSEMENT	599,687	340,315	59,476		340,315
47060	FOOD SERVICE FEES	-	-	0		-
47170	MEDICAL REIMBURSEMENTS	-	22,772	(22,772)		22,772
47180	MEDICAL FEES	621,950	550,522	(135,889)		550,522
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0		-
48010	INTEREST	-	9,698	(9,698)		9,698
48150	DONATIONS	-	-	0		-
49910	ALL OTHER MISCELLANEOUS	-	64	(64)		64
49920	TRANSFERS FROM OTHER FUNDS	3,633,208	1,960,419	461,720		1,960,419
49999	OVER SHORT	-	15	(15)		15
		39,053,018	22,762,653	3,272,694	-	22,762,653

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
EMERGENCY APPROPRIATIONS FY2019 (APR)	7,300
EMERGENCY APPROPRIATIONS FY2019 (MAY)	98,699
EMERGENCY APPROPRIATIONS FY2019 (JUN)	5,000
REVISED BUDGET TOTAL	39,053,018

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

* Combined Managed Care, Public Aid is 73% of YTD Projected Budget

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FQHC
PRELIMINARY AS OF JULY 31, 2019

		YTD	YTD EXPENSE	BUDGETED YTD
		FY 19	PROJECTED	VS
EXPENSES	BUDGETED		BUDGET	ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	21,132,629	11,782,942	14,088,419	2,305,477
51120 PART TIME SALARIES & WAGES	2,571,551	1,745,174	1,714,368	(30,806)
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	117,064	-	78,042	78,042
51140 OVERTIME SALARIES & WAGES	64,010	29,419	42,674	13,255
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	2,800	0	(2,800)
51180 SPECIAL PAY	56,348	18,821	37,565	18,744
51200 PERMANENT PART TIME	468,556	-	312,371	312,371
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	22,256	0	(22,256)
51230 SICK PAYOUT	-	13,475	0	(13,475)
51240 OPT OUT PREMIUM	44,952	29,621	29,968	347
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	58,373	26,381	38,915	12,534
61020 COMPUTER SUPPLIES	34,000	960	22,667	21,707
61030 BOOKS, MANUAL & PERIODICALS	19,584	2,812	13,056	10,244
61040 OPERATIONAL SUPPLIES	83,249	43,953	55,499	11,546
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	9,250	3,184	6,167	2,983
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	213,125	117,437	142,084	24,647
62020 DENTAL SUPPLIES	124,500	76,463	83,000	6,537
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	634,493	278,638	422,995	144,357
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	20,500	9,760	13,667	3,907
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	9	0	(9)
71110 AUDITING AND ACCOUNTING FEES	9,480	-	6,320	6,320
71120 INTERPRETERS	83,710	53,934	55,807	1,873
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	475,407	191,450	316,938	125,488
71180 ARCHITECTURAL SERVICES	-	4,400	0	(4,400)
71220 COMPUTER SERVICES	387,451	162,303	258,301	95,998
71230 SOFTWARE & ONLINE SERVICES	234,887	292,430	156,591	(135,839)
71260 APPLICATION HOSTING	167,880	111,920	111,920	-
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	730,305	503,350	486,870	(16,480)
71330 MEDICAL FEES	425,031	98,214	283,354	185,140
71340 DENTAL FEES	30,000	-	20,000	20,000
71350 RADIOLOGICAL FEES	268,541	228,512	179,027	(49,485)
71360 PHARMACY FEES	172,000	46,747	114,667	67,920
71440 STIPEND	5,500	-	3,667	3,667
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	19,036	7,333	12,691	5,358
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	60,237	11,157	40,158	29,001
71525 CONTINUING MEDICAL EDUCATION	51,300	11,903	34,200	22,297
71620 LAUNDRY & CLEANING	164,360	111,226	109,573	(1,653)
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	115,163	74,012	76,775	2,763
71810 DUES & SUBSCRIPTIONS	29,204	15,649	19,469	3,820

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FQHC
PRELIMINARY AS OF JULY 31, 2019

			YTD FY 19	YTD EXPENSE PROJECTED <i>BUDGET</i>	BUDGETED YTD VS <i>ADJUSTED YTD</i>
	EXPENSES	BUDGETED			
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	-	-	0	-
71910	GAS FOR HEATING	400	206	267	61
71920	ELECTRICITY	1,500	685	1,000	315
71930	WATER AND SEWER CHARGES	120	80	80	0
71940	TELEPHONE	47,110	55,408	31,407	(24,001)
71950	CELLULAR PHONES	16,640	10,937	11,093	156
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	17,272	6,213	11,515	5,302
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	395	-	263	263
72280	EQUIPMENT MAINTENANCE	48,559	36,369	32,373	(3,996)
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	85,662	48,381	57,108	8,727
72560	ALL OTHER RENTALS	-	-	0	-
72610	TRANSPORTATION/PARTICIPANTS	3,500	1,088	2,333	1,245
72820	POSTAGE	55,379	31,984	36,919	4,935
72830	PRINTING SERVICES	26,530	23,751	17,687	(6,064)
72840	TEMPORARY EMPLOYMENT SERVICES	114,440	36,679	76,293	39,614
72850	CONTRACT PHYSICIANS	431,549	301,805	287,699	(14,106)
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	37,500	4,221	25,000	20,779
72940	FEES ALL OTHER	-	-	0	-
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	18,580	9,568	12,387	2,819
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	5,056,982	2,718,855	3,371,322	652,467
74100	RETIREMENT BENEFITS/FICA	1,852,873	978,785	1,235,249	256,464
74110	RETIREMENT BENEFITS/IMRF	1,824,485	981,634	1,216,323	234,689
79940	MISCELLANEOUS CONTRACTUAL SERVICES	14,396	11,937	9,598	(2,339)
79950	ALL OTHER MISCELLANEOUS	-	-	0	-
82010	BUILDINGS AND STRUCTURES	-	-	0	-
82020	BUILDING IMPROVEMENTS	81,496	3,415	54,331	50,916
84020	RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030	COMPUTER EQUIPMENT	4,100	6,036	2,733	(3,303)
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	9,540	6,220	6,360	140
85070	ALL OTHER CAPITAL OUTLAY	94,169	42,518	62,779	20,261
	TOTAL	38,924,855	21,445,417	25,949,904	4,504,487
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,163	1,317,235	85,442	(1,231,793)
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			
	EMERGENCY APPROPRIATIONS FY2019 (JUN)	5,000			
	REVISED BUDGET TOTAL	38,924,855			