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

OPERATIONS

	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
REVENUES			
PROPERTY TAXES	$ 6,265,207	$ 6,265,207	100%
FQHC REIMBURSEMENTS	7,464,237	9,941,340	75%
INTERGOVERNMENTAL	8,578,697	9,162,438	94%
CHARGES FOR SERVICES	1,285,566	1,218,374	106%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	64	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,224,818	2,724,906	82%
TOTAL REVENUES	$ 25,818,589	$ 29,312,265	88%
EXPENSES			
PERSONNEL	$ 15,523,322	$ 18,341,334	85%
COMMODITIES	601,921	897,807	67%
CONTRACTUAL	8,031,607	9,835,024	82%
CAPITAL OUTLAY	60,762	141,979	43%
TOTAL EXPENSES	$ 24,217,612	$ 29,216,144	83%
TOTAL FQHC EXCESS(DEFICIENCY)	$ 1,600,977	$ 96,121	

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 19 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
AS OF AUGUST 31, 2019

	REVENUE:	*BUDGETED*	ADJUSTED YTD REVENUE RECOGNIZED *FY 19*	YTD REVENUE PROJECTED *BUDGET*	BUDGETED YTD VS *ADJUSTED YTD*	NET 8/31/2019 *A/R*	YTD REVENUE RECOGNIZED *FY 19*
41100	PROPERTY TAXES	8,353,610	6,265,207	6,265,207	(0)		6,265,207
45160	BEHAVIORAL HEALTH FUNDS	115,000	86,250	86,250	-		86,250
45170	COMMUNITY HEALTH CENTER	5,329,234	3,592,426	3,996,926	404,500		3,592,426
45190	FEDERAL BUREAU PRISONS	-	-	0	-		-
45210	KID CARE REIMBURSEABLE	-	-	0	-		-
45230**	MEDICARE FQHC	1,486,167	705,254	1,114,625	409,371		705,254
45231**	MANAGED CARE MEDICARE	-	170,789	0	(170,789)		170,789
45250*	ILLINOIS PUBLIC AID	80,428	35,528	60,321	24,793		35,528
45285*	MANAGED CARE - MEDICAL	9,900,233	5,489,961	7,425,175	1,935,214		5,489,961
45286*	MANAGED CARE - DENTAL	1,238,797	556,883	929,098	372,215		556,883
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,116,089	1,417,394	1,587,067	169,673		1,417,394
45253	MEDICAID MCO PMPM	635,530	672,467	476,648	(195,819)		672,467
45255	IL DEPT OF PUBLIC HEALTH	1,086,062	930,348	814,547	(115,801)		930,348
45260	MEDICARE B	3,200	(391)	2,400	2,791		(391)
45265	MEDICARE A	-	-	0	-		-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,177,194	1,603,129	1,632,895	29,766		1,603,129
45330	GRANTS - OTHER	5,000	3,127	3,750	623		3,127
45331	GRANTS - MUNICIPAL	372,214	241,296	279,160	37,864		241,296
45332	GRANTS - COUNTY	-	-	0	-		-
45333	GRANTS - STATE	-	-	0	-		-
45334	GRANTS - FEDERAL	18,798	80,094	14,099	(65,995)		80,094
45335	GRANTS - NON-PROFIT	907,756	458,380	680,817	222,437		458,380
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	238,348	302,146	63,798		238,348
46990	DENTAL REIMBURSEMENT	-	423	0	(423)		423
47050	INSURANCE REIMBURSEMENT	599,687	399,598	449,765	50,167		399,598
47060	FOOD SERVICE FEES	-	-	0	-		-
47170	MEDICAL REIMBURSEMENTS	-	22,236	0	(22,236)		22,236
47180	MEDICAL FEES	621,950	615,152	466,463	(148,689)		615,152
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010	INTEREST	-	9,794	0	(9,794)		9,794
48150	DONATIONS	-	-	0	-		-
49910	ALL OTHER MISCELLANEOUS	-	64	0	(64)		64
49920	TRANSFERS FROM OTHER FUNDS	3,633,208	2,224,818	2,724,906	500,088		2,224,818
49999	OVER SHORT	-	15	0	(15)		15
		39,083,018	25,818,589	29,312,265	3,493,676	-	25,818,589

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
EMERGENCY APPROPRIATIONS FY2019 (AUG)	30,000
REVISED BUDGET TOTAL	39,083,018

** Combined Managed Care, Medicare is 79% of YTD Projected Budget
* Combined Managed Care, Public Aid is 75% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 19 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
AS OF AUGUST 31, 2019

	EXPENSES	BUDGETED	YTD FY 19	YTD EXPENSE PROJECTED *BUDGET*	BUDGETED YTD VS *ADJUSTED YTD*
51110	REGULAR SALARIES AND WAGES	21,132,629	13,362,094	15,849,472	2,487,378
51120	PART TIME SALARIES & WAGES	2,571,551	2,006,060	1,928,664	(77,396)
51130	PAYROLL ACCRUAL YEAR END	-	-	0	-
51135	PAYROLL CONTINGENCY	117,064	-	87,798	87,798
51140	OVERTIME SALARIES & WAGES	64,010	38,684	48,008	9,324
51145	BACK PAY WAGES	-	-	0	-
51150	SICK PAY REIMBURSEMENT	-	-	0	-
51160	HOLIDAY PAY	-	3,234	0	(3,234)
51180	SPECIAL PAY	56,348	24,929	42,261	17,332
51200	PERMANENT PART TIME	468,556	-	351,417	351,417
51210	PERFORMANCE APPRAISALS	-	-	0	-
51220	VACATION PAYOUT	-	33,365	0	(33,365)
51230	SICK PAYOUT	-	21,831	0	(21,831)
51240	OPT OUT PREMIUM	44,952	33,127	33,714	587
51250	WELLNESS INITIATIVE	-	-	0	-
51260	INCENTIVE PAYMENTS	-	-	0	-
61010	OFFICE SUPPLIES	58,373	28,678	43,780	15,102
61020	COMPUTER SUPPLIES	34,000	960	25,500	24,540
61030	BOOKS, MANUAL & PERIODICALS	19,584	2,812	14,688	11,876
61040	OPERATIONAL SUPPLIES	83,249	47,483	62,437	14,954
61060	CLOTHING AND UNIFORMS	-	-	0	-
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080	FOOD & PROVISIONS	9,250	4,084	6,938	2,854
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100	COMMUNICATION SUPPLIES	-	-	0	-
62010	MEDICAL SUPPLIES	213,125	126,357	159,844	33,487
62020	DENTAL SUPPLIES	124,500	86,650	93,375	6,725
62030	OXYGEN	-	-	0	-
62040	DRUGS AND MEDICINE	634,493	293,601	475,870	182,269
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040	HOUSEKEEPING SUPPLIES	-	-	0	-
65020	LABORATORY SUPPLIES	20,500	11,287	15,375	4,088
65090	GASOLINE	-	-	0	-
65110	LUBRICANTS	-	-	0	-
65180	MISCELLANEOUS COMMODITIES	-	9	0	(9)
71110	AUDITING AND ACCOUNTING FEES	9,480	-	7,110	7,110
71120	INTERPRETERS	83,710	62,794	62,782	(12)
71125	STAFFING SERVICES FEE	-	-	0	-
71150	CONSULTANTS	475,407	222,663	356,555	133,892
71180	ARCHITECTURAL SERVICES	-	4,400	0	(4,400)
71220	COMPUTER SERVICES	387,451	196,982	290,588	93,606
71230	SOFTWARE & ONLINE SERVICES	234,887	293,443	176,165	(117,278)
71260	APPLICATION HOSTING	167,880	125,910	125,910	-
71270	EMAIL ARCHIVAL	-	-	0	-
71310	LABORATORY FEES	730,305	508,382	547,729	39,347
71330	MEDICAL FEES	425,031	101,638	318,773	217,135
71340	DENTAL FEES	30,000	225	22,500	22,275
71350	RADIOLOGICAL FEES	298,541	243,467	223,906	(19,561)
71360	PHARMACY FEES	172,000	50,371	129,000	78,629
71440	STIPEND	5,500	-	4,125	4,125
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450	MILEAGE REIMBURSEMENT	19,036	8,786	14,277	5,491
71470	EMPLOYEE RELATIONS	-	-	0	-
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500	TRIPS AND TRAINING	60,237	11,066	45,178	34,112
71525	CONTINUING MEDICAL EDUCATION	51,300	12,198	38,475	26,277
71620	LAUNDRY & CLEANING	164,360	127,076	123,270	(3,806)
71640	BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650	SECURITY SERVICES	115,163	84,786	86,372	1,586
71810	DUES & SUBSCRIPTIONS	29,204	34,814	21,903	(12,911)

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FQHC
AS OF AUGUST 31, 2019

	EXPENSES	BUDGETED	YTD FY 19	YTD EXPENSE PROJECTED *BUDGET*	BUDGETED YTD VS *ADJUSTED YTD*
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	-	-	0	-
71910	GAS FOR HEATING	400	206	300	94
71920	ELECTRICITY	1,500	685	1,125	440
71930	WATER AND SEWER CHARGES	120	80	90	10
71940	TELEPHONE	47,110	62,948	35,333	(27,615)
71950	CELLULAR PHONES	16,640	12,282	12,480	198
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	17,272	6,213	12,954	6,741
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	395	-	296	296
72280	EQUIPMENT MAINTENANCE	48,559	39,274	36,419	(2,855)
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	85,662	56,053	64,247	8,194
72560	ALL OTHER RENTALS	-	80	0	(80)
72610	TRANSPORTATION/PARTICIPANTS	3,500	1,234	2,625	1,391
72820	POSTAGE	55,379	37,572	41,534	3,962
72830	PRINTING SERVICES	26,530	25,098	19,898	(5,200)
72840	TEMPORARY EMPLOYMENT SERVICES	114,440	57,040	85,830	28,790
72850	CONTRACT PHYSICIANS	431,549	320,091	323,662	3,571
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	37,500	4,965	28,125	23,160
72940	FEES ALL OTHER	-	-	0	-
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	18,580	10,657	13,935	3,278
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	5,056,982	3,071,136	3,792,737	721,601
74100	RETIREMENT BENEFITS/FICA	1,852,873	1,109,418	1,389,655	280,237
74110	RETIREMENT BENEFITS/IMRF	1,824,485	1,115,400	1,368,364	252,964
79940	MISCELLANEOUS CONTRACTUAL SERVICES	14,396	12,174	10,797	(1,377)
79950	ALL OTHER MISCELLANEOUS	-	-	0	-
82010	BUILDINGS AND STRUCTURES	-	-	0	-
82020	BUILDING IMPROVEMENTS	81,496	3,415	61,122	57,707
84020	RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030	COMPUTER EQUIPMENT	4,100	6,054	3,075	(2,979)
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABRORATORY EQUIPMENT	-	2,556	0	(2,556)
84060	FURNITURE & OFFICE EQUIPMENT	9,540	6,220	7,155	935
85070	ALL OTHER CAPITAL OUTLAY	94,169	42,518	70,627	28,109
	TOTAL	38,954,855	24,217,612	29,216,144	4,998,532
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	128,163	1,600,977	96,121	(1,504,856)

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
EMERGENCY APPROPRIATIONS FY2019 (AUG)	30,000
REVISED BUDGET TOTAL	38,954,855