

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY23 EXPENDITURE TRIAL BALANCE SUMMARY  
FQHC  
AS OF SEPTEMBER 30, 2023

| OPERATIONS                    |                |               |              |
|-------------------------------|----------------|---------------|--------------|
| REVENUES                      | YTD RECOGNIZED | YTD BUDGET    | YTD BUDGET % |
| PROPERTY TAXES                | \$ 7,725,403   | \$ 7,725,403  | 100%         |
| FQHC REIMBURSEMENTS           | 9,332,648      | 12,853,089    | 73%          |
| INTERGOVERNMENTAL             | 11,198,267     | 13,884,283    | 81%          |
| CHARGES FOR SERVICES          | 1,004,354      | 1,607,212     | 62%          |
| DONATIONS                     | -              | -             | No Budget    |
| ALL OTHER MISCELLANEOUS       | 7,039          | 28,750        | 24%          |
| TRANSFERS FROM OTHER FUNDS    | 2,175,720      | 2,783,602     | 78%          |
| TOTAL REVENUES                | \$ 31,443,430  | \$ 38,882,339 | 81%          |
| EXPENSES                      |                |               |              |
| PERSONNEL                     | \$ 17,777,002  | \$ 22,559,626 | 79%          |
| COMMODITIES                   | 536,081        | 1,358,550     | 39%          |
| CONTRACTUAL                   | 9,448,789      | 13,788,602    | 69%          |
| CAPITAL OUTLAY                | 1,016,408      | 893,058       | 114%         |
| TOTAL EXPENSES                | \$ 28,778,280  | \$ 38,599,836 | 75%          |
| TOTAL FQHC EXCESS(DEFICIENCY) | \$ 2,665,150   | \$ 282,503    |              |

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 23 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF SEPTEMBER 30, 2023

|                                               |                 | ADJUSTED<br>YTD REVENUE<br>RECOGNIZED<br><i>FY 23</i> | YTD REVENUE<br>PROJECTED<br><i>BUDGET</i> | BUDGETED YTD<br>VS<br><i>ADJUSTED YTD</i> | NET<br>9/30/2023<br><i>A/R</i> | YTD REVENUE<br>RECOGNIZED<br><i>FY 23</i> |
|-----------------------------------------------|-----------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|
| REVENUE:                                      | <i>BUDGETED</i> |                                                       |                                           |                                           |                                |                                           |
| 41100 PROPERTY TAXES                          | 9,270,483       | 7,725,403                                             | 7,725,403                                 | 1                                         | 16,402                         | 7,709,000                                 |
| 45160 BEHAVIORAL HEALTH FUNDS                 | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45170 COMMUNITY HEALTH CENTER                 | 11,390,526      | 7,025,371                                             | 9,492,105                                 | 2,466,734                                 |                                | 7,025,371                                 |
| 45190 FEDERAL BUREAU PRISONS                  | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45210 KID CARE REIMBURSEABLE                  | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45230** MEDICARE FQHC                         | 710,506         | 455,390                                               | 592,088                                   | 136,698                                   |                                | 455,390                                   |
| 45231** MANAGED CARE MEDICARE                 | 349,949         | 245,000                                               | 291,624                                   | 46,624                                    |                                | 245,000                                   |
| 45250* ILLINOIS PUBLIC AID                    | 30,000          | (3,696)                                               | 25,000                                    | 28,696                                    |                                | (3,696)                                   |
| 45285* MANAGED CARE - MEDICAL                 | 12,652,014      | 7,024,920                                             | 10,543,345                                | 3,518,425                                 |                                | 7,024,920                                 |
| 45286* MANAGED CARE - DENTAL                  | 1,206,217       | 929,014                                               | 1,005,181                                 | 76,167                                    |                                | 929,014                                   |
| 45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID | 1,565,476       | 1,378,714                                             | 1,304,563                                 | (74,151)                                  |                                | 1,378,714                                 |
| 45253 MEDICAID MCO PMPM                       | 40,000          | 135,833                                               | 33,333                                    | (102,500)                                 |                                | 135,833                                   |
| 45255 IL DEPT OF PUBLIC HEALTH                | 1,490,768       | 1,096,110                                             | 1,242,307                                 | 146,197                                   |                                | 1,096,110                                 |
| 45260 MEDICARE B                              | 1,500           | 360                                                   | 1,250                                     | 890                                       |                                | 360                                       |
| 45265 MEDICARE A                              | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45310 GRANTS - DEPARTMENT OF HUMAN SERVICES   | 2,203,070       | 1,898,444                                             | 1,835,892                                 | (62,552)                                  |                                | 1,898,444                                 |
| 45330 GRANTS - OTHER                          | 145,202         | 131,232                                               | 121,001                                   | (10,231)                                  |                                | 131,232                                   |
| 45331 GRANTS - MUNICIPAL                      | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45332 GRANTS - COUNTY                         | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45333 GRANTS - STATE                          | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45334 GRANTS - FEDERAL                        | 33,797          | 29,091                                                | 28,164                                    | (927)                                     |                                | 29,091                                    |
| 45335 GRANTS - NON-PROFIT                     | 265,823         | 185,134                                               | 221,519                                   | 36,385                                    |                                | 185,134                                   |
| 45336 REVENUE FROM DMH CONTRACT               | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45340 OTHER FEDERAL FUNDS                     | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45350 OTHER STATE FUNDS                       | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 46010 FEES                                    | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 46420 COPY CHARGES                            | -               | 24                                                    | 0                                         | (24)                                      |                                | 24                                        |
| 46980 DENTAL FEES                             | 315,275         | 163,917                                               | 262,729                                   | 98,812                                    |                                | 163,917                                   |
| 46990 DENTAL REIMBURSEMENT                    | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 47050 INSURANCE REIMBURSEMENT                 | 1,054,729       | 410,054                                               | 878,941                                   | 468,887                                   |                                | 410,054                                   |
| 47060 FOOD SERVICE FEES                       | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 47170 MEDICAL REIMBURSEMENTS                  | -               | 10,991                                                | 0                                         | (10,991)                                  |                                | 10,991                                    |
| 47180 MEDICAL FEES                            | 558,650         | 413,861                                               | 465,542                                   | 51,681                                    |                                | 413,861                                   |
| 47220 REVENUE FROM SERVICE CONTRACTS          | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 48010 INTEREST                                | -               | 5,507                                                 | 0                                         | (5,507)                                   |                                | 5,507                                     |
| 48150 DONATIONS                               | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
| 49910 ALL OTHER MISCELLANEOUS                 | 34,500          | 7,039                                                 | 28,750                                    | 21,711                                    |                                | 7,039                                     |
| 49920 TRANSFERS FROM OTHER FUNDS              | 3,340,322       | 2,175,720                                             | 2,783,602                                 | 607,882                                   | (34,079)                       | 2,209,799                                 |
| 49999 OVER SHORT                              | -               | -                                                     | 0                                         | -                                         |                                | -                                         |
|                                               | 46,658,806      | 31,443,430                                            | 38,882,339                                | 7,438,909                                 | (17,677)                       | 31,461,107                                |

**REVENUE BUDGET:**

|                                         |                   |
|-----------------------------------------|-------------------|
| BOH BUDGET AS SUBMITTED                 | 39,568,667        |
| INCREASE PROPERTY TAXES                 | 154,184           |
| INCREASE TRANSFERS FROM OTHER FUNDS     | 276,487           |
| FINAL COUNTY BOARD APPROVED BUDGET      | <u>39,999,338</u> |
| ESTIMATED CARRY-OVERS FROM FY2022 (JAN) | 895,593           |
| ESTIMATED CARRY-OVERS FROM FY2022 (MAR) | <u>5,763,875</u>  |
| REVISED BUDGET TOTAL                    | <u>46,658,806</u> |

\*\* Combined Managed Care, Medicare is 79% of YTD Projected Budget  
\* Combined Managed Care, Public Aid is 72% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
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FY 23 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF SEPTEMBER 30, 2023

|                                          |            | YTD        | YTD EXPENSE | BUDGETED YTD |
|------------------------------------------|------------|------------|-------------|--------------|
|                                          | BUDGETED   | FY 23      | PROJECTED   | VS           |
| EXPENSES                                 |            |            | BUDGET      | ADJUSTED YTD |
| 51110 REGULAR SALARIES AND WAGES         | 24,627,127 | 16,464,386 | 20,522,606  | 4,058,220    |
| 51120 PART TIME SALARIES & WAGES         | 2,036,905  | 916,723    | 1,697,421   | 780,698      |
| 51130 PAYROLL ACCRUAL YEAR END           | -          | -          | 0           | -            |
| 51135 PAYROLL CONTINGENCY                | -          | -          | 0           | -            |
| 51140 OVERTIME SALARIES & WAGES          | 49,399     | 45,474     | 41,166      | (4,308)      |
| 51145 BACK PAY WAGES                     | -          | -          | 0           | -            |
| 51150 SICK PAY REIMBURSEMENT             | -          | -          | 0           | -            |
| 51160 HOLIDAY PAY                        | -          | 7,666      | 0           | (7,666)      |
| 51180 SPECIAL PAY                        | 22,197     | 44,007     | 18,498      | (25,509)     |
| 51200 PERMANENT PART TIME                | 283,456    | -          | 236,213     | 236,213      |
| 51210 PERFORMANCE APPRAISALS             | -          | 4,496      | 0           | (4,496)      |
| 51220 VACATION PAYOUT                    | -          | 156,453    | 0           | (156,453)    |
| 51230 SICK PAYOUT                        | -          | 87,938     | 0           | (87,938)     |
| 51240 OPT OUT PREMIUM                    | 52,466     | 47,358     | 43,722      | (3,636)      |
| 51250 WELLNESS INITIATIVE                | -          | -          | 0           | -            |
| 51260 INCENTIVE PAYMENTS                 | -          | 2,500      | 0           | (2,500)      |
| 61010 OFFICE SUPPLIES                    | 40,961     | 35,843     | 34,134      | (1,709)      |
| 61020 COMPUTER SUPPLIES                  | 283,704    | 1,851      | 236,420     | 234,569      |
| 61030 BOOKS, MANUAL & PERIODICALS        | 11,048     | 2,385      | 9,207       | 6,822        |
| 61040 OPERATIONAL SUPPLIES               | 182,666    | 58,067     | 152,222     | 94,155       |
| 61060 CLOTHING AND UNIFORMS              | -          | -          | 0           | -            |
| 61070 CRAFT & RECREATIONAL SUPPLIES      | -          | -          | 0           | -            |
| 61080 FOOD & PROVISIONS                  | 3,400      | 2,672      | 2,833       | 161          |
| 61090 PRINTING AND PHOTOGRAPHIC SUPPLIES | -          | -          | 0           | -            |
| 61100 COMMUNICATION SUPPLIES             | -          | -          | 0           | -            |
| 62010 MEDICAL SUPPLIES                   | 370,899    | 179,610    | 309,083     | 129,473      |
| 62020 DENTAL SUPPLIES                    | 309,581    | 175,205    | 257,984     | 82,779       |
| 62030 OXYGEN                             | -          | -          | 0           | -            |
| 62040 DRUGS AND MEDICINE                 | 423,350    | 80,447     | 352,792     | 272,345      |
| 63010 BUILDING , GROUNDS, MAINTENANCE    | -          | -          | 0           | -            |
| 63040 HOUSEKEEPING SUPPLIES              | -          | -          | 0           | -            |
| 65020 LABORATORY SUPPLIES                | 4,650      | -          | 3,875       | 3,875        |
| 65060 SIGN AND SAFETY SUPPLIES           | -          | -          | 0           | -            |
| 65090 GASOLINE                           | -          | -          | 0           | -            |
| 65110 LUBRICANTS                         | -          | -          | 0           | -            |
| 65180 MISCELLANEOUS COMMODITIES          | -          | -          | 0           | -            |
| 71110 AUDITING AND ACCOUNTING FEES       | -          | -          | 0           | -            |
| 71120 INTERPRETERS                       | 215,900    | 196,217    | 179,917     | (16,300)     |
| 71125 STAFFING SERVICES FEE              | -          | -          | 0           | -            |
| 71150 CONSULTANTS                        | 1,660,637  | 370,051    | 1,383,864   | 1,013,813    |
| 71180 ARCHITECTURAL SERVICES             | -          | -          | 0           | -            |
| 71220 COMPUTER SERVICES                  | 642,082    | 358,218    | 535,068     | 176,850      |
| 71230 SOFTWARE & ONLINE SERVICES         | 1,231,804  | 357,559    | 1,026,504   | 668,945      |
| 71260 APPLICATION HOSTING                | 181,907    | 139,312    | 151,589     | 12,277       |
| 71270 EMAIL ARCHIVAL                     | -          | -          | 0           | -            |
| 71310 LABORATORY FEES                    | 237,600    | 66,212     | 198,000     | 131,788      |
| 71330 MEDICAL FEES                       | 410,747    | 204,424    | 342,289     | 137,865      |
| 71340 DENTAL FEES                        | -          | -          | 0           | -            |
| 71350 RADIOLOGICAL FEES                  | 518,629    | 238,403    | 432,191     | 193,788      |
| 71360 PHARMACY FEES                      | 133,000    | 46,179     | 110,833     | 64,654       |
| 71440 STIPEND                            | 27,600     | 2,767      | 23,000      | 20,233       |
| 71445 MOVING EXPENSE REIMBURSEMENT       | -          | -          | 0           | -            |
| 71450 MILEAGE REIMBURSEMENT              | 18,926     | 3,833      | 15,772      | 11,939       |
| 71470 EMPLOYEE RELATIONS                 | -          | -          | 0           | -            |
| 71490 EMPLOYMENT ADS-HELP WANTED         | 2,242      | 16,842     | 1,868       | (14,974)     |
| 71500 TRIPS AND TRAINING                 | 40,817     | 26,135     | 34,014      | 7,879        |
| 71525 CONTINUING MEDICAL EDUCATION       | 56,800     | 6,053      | 47,333      | 41,280       |
| 71620 LAUNDRY & CLEANING                 | 404,897    | 272,878    | 337,414     | 64,536       |
| 71640 BIO HAZARD WASTE DISPOSAL          | -          | -          | 0           | -            |
| 71650 SECURITY SERVICES                  | 303,675    | 201,478    | 253,063     | 51,585       |
| 71810 DUES & SUBSCRIPTIONS               | 38,749     | 53,770     | 32,291      | (21,479)     |

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FQHC  
AS OF SEPTEMBER 30, 2023

|                        |                                                   | YTD        | YTD EXPENSE | BUDGETED YTD |
|------------------------|---------------------------------------------------|------------|-------------|--------------|
|                        | EXPENSES                                          | FY 23      | PROJECTED   | VS           |
|                        | BUDGETED                                          |            | BUDGET      | ADJUSTED YTD |
| 71820                  | DUES                                              | -          | 0           | -            |
| 71840                  | PUBLICATIONS & LEGAL NOTICES                      | -          | 0           | -            |
| 71850                  | ADVERTISING                                       | -          | 0           | (84,209)     |
| 71910                  | GAS FOR HEATING                                   | 757        | 631         | 359          |
| 71920                  | ELECTRICITY                                       | 1,500      | 1,250       | 765          |
| 71930                  | WATER AND SEWER CHARGES                           | 200        | 167         | 81           |
| 71940                  | TELEPHONE                                         | 209,799    | 174,833     | 140,274      |
| 71950                  | CELLULAR PHONES                                   | 28,969     | 24,141      | 8,260        |
| 71960                  | DATA/TELECOMMUNICATIONS                           | -          | 0           | -            |
| 71970                  | COURIER SERVICES                                  | 15,895     | 13,246      | 3,048        |
| 71990                  | AMBULANCE SERVICES                                | -          | 0           | -            |
| 72180                  | INSURANCE CLAIMS                                  | -          | 0           | -            |
| 72250                  | BLDG & GROUNDS MAINT. & REPAIR                    | -          | 0           | -            |
| 72260                  | OFFICE EQUIPMENT MAINTENANCE                      | 435        | 363         | 363          |
| 72280                  | EQUIPMENT MAINTENANCE                             | 72,050     | 60,042      | 25,139       |
| 72510                  | BUILDING RENTALS                                  | -          | 0           | -            |
| 72530                  | EQUIPMENT RENTALS                                 | 75,594     | 62,995      | 13,561       |
| 72560                  | ALL OTHER RENTALS                                 | 6,384      | 5,320       | (12,446)     |
| 72610                  | TRANSPORTATION/PARTICIPANTS                       | 30,000     | 25,000      | 24,509       |
| 72820                  | POSTAGE                                           | 60,672     | 50,560      | 7,897        |
| 72830                  | PRINTING SERVICES                                 | 38,423     | 32,019      | (17,916)     |
| 72840                  | TEMPORARY EMPLOYMENT SERVICES                     | 286,115    | 238,430     | (128,614)    |
| 72850                  | CONTRACT PHYSICIANS                               | 221,639    | 184,699     | (1,689)      |
| 72860                  | CONTRACT DENTISTS                                 | -          | 0           | -            |
| 72870                  | CONTRACT PROVIDERS - OTHER                        | 184,600    | 153,833     | (39,524)     |
| 72940                  | FEES ALL OTHER                                    | -          | 0           | -            |
| 72950                  | REGISTRARS FEES                                   | -          | 0           | -            |
| 73140                  | CALL TAKERS                                       | 30,000     | 25,000      | 10,173       |
| 74060                  | HEALTH PREMIUMS                                   | -          | 0           | (8)          |
| 74070                  | OPT OUT PAYOUTS                                   | -          | 0           | -            |
| 74080                  | H/L/D EMPLOYEE BENEFITS                           | 5,621,572  | 4,684,643   | 1,081,213    |
| 74100                  | RETIREMENT BENEFITS/FICA                          | 2,071,175  | 1,725,980   | 439,727      |
| 74110                  | RETIREMENT BENEFITS/IMRF                          | 1,452,939  | 1,210,782   | 321,315      |
| 79940                  | MISCELLANEOUS CONTRACTUAL SERVICES                | 11,590     | 9,658       | 2,856        |
| 79950                  | ALL OTHER MISCELLANEOUS                           | -          | 0           | -            |
| 82010                  | BUILDINGS AND STRUCTURES                          | -          | 0           | -            |
| 82020                  | BUILDING IMPROVEMENTS                             | 895,593    | 746,328     | (55,448)     |
| 84020                  | RADIOS & ELECTRONIC EQUIPMENT                     | -          | 0           | -            |
| 84030                  | COMPUTER EQUIPMENT                                | -          | 8,015       | (8,015)      |
| 84040                  | COMPUTER SYSTEM SOFTWARE                          | -          | 0           | -            |
| 84050                  | LABORATORY EQUIPMENT                              | -          | 0           | -            |
| 84060                  | FURNITURE & OFFICE EQUIPMENT                      | -          | 0           | -            |
| 85070                  | ALL OTHER CAPITAL OUTLAY                          | 176,076    | 146,730     | (59,887)     |
|                        | TOTAL                                             | 46,319,799 | 38,599,836  | 9,821,556    |
|                        | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 339,007    | 282,503     | (2,382,647)  |
| <b>EXPENSE BUDGET:</b> |                                                   |            |             |              |
|                        | BOH BUDGET AS SUBMITTED                           | 39,568,667 |             |              |
|                        | INCREASE SALARIES                                 | 154,179    |             |              |
|                        | INCREASE CONTRACTUAL                              | 276,492    |             |              |
|                        | FINAL COUNTY BOARD APPROVED BUDGET                | 39,999,338 |             |              |
|                        | ESTIMATED CARRY-OVERS FROM FY2022 (JAN)           | 895,593    |             |              |
|                        | ESTIMATED CARRY-OVERS FROM FY2022 (MAR)           | 5,424,868  |             |              |
|                        | REVISED BUDGET TOTAL                              | 46,319,799 |             |              |