

**LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY22 EXPENDITURE TRIAL BALANCE SUMMARY  
FQHC  
AS OF JULY 31, 2022**

**OPERATIONS**

| REVENUES                   | YTD RECOGNIZED       | YTD BUDGET           | YTD BUDGET % |
|----------------------------|----------------------|----------------------|--------------|
| PROPERTY TAXES             | \$ 6,142,575         | \$ 6,142,575         | 100%         |
| FQHC REIMBURSEMENTS        | 7,752,127            | 9,553,954            | 81%          |
| INTERGOVERNMENTAL          | 9,284,553            | 14,746,814           | 63%          |
| CHARGES FOR SERVICES       | 914,834              | 1,242,806            | 74%          |
| DONATIONS                  | -                    | -                    | No Budget    |
| ALL OTHER MISCELLANEOUS    | 14,877               | 40,000               | 37%          |
| TRANSFERS FROM OTHER FUNDS | 2,220,148            | 2,486,551            | 89%          |
| TOTAL REVENUES             | <u>\$ 26,329,114</u> | <u>\$ 34,212,700</u> | <u>77%</u>   |

**EXPENSES**

|                |                      |                      |            |
|----------------|----------------------|----------------------|------------|
| PERSONNEL      | \$ 14,764,501        | \$ 19,675,752        | 75%        |
| COMMODITIES    | 556,190              | 928,139              | 60%        |
| CONTRACTUAL    | 8,279,301            | 12,381,215           | 67%        |
| CAPITAL OUTLAY | 51,009               | 920,065              | 6%         |
| TOTAL EXPENSES | <u>\$ 23,651,001</u> | <u>\$ 33,905,171</u> | <u>70%</u> |

|                               |                            |                          |
|-------------------------------|----------------------------|--------------------------|
| TOTAL FQHC EXCESS(DEFICIENCY) | <u><u>\$ 2,678,112</u></u> | <u><u>\$ 307,529</u></u> |
|-------------------------------|----------------------------|--------------------------|

**LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 22 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JULY 31, 2022**

|                                               |                        | ADJUSTED<br>YTD REVENUE<br>RECOGNIZED<br><i>FY 22</i> | YTD REVENUE<br>PROJECTED<br><i>BUDGET</i> | BUDGETED YTD<br>VS<br><i>ADJUSTED YTD</i> | NET<br>7/31/2022<br><i>A/R</i> | YTD REVENUE<br>RECOGNIZED<br><i>FY 22</i> |
|-----------------------------------------------|------------------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|
| <b>REVENUE:</b>                               | <b><i>BUDGETED</i></b> |                                                       |                                           |                                           |                                |                                           |
| 41100 PROPERTY TAXES                          | 9,213,863              | 6,142,575                                             | 6,142,575                                 | (0)                                       | 1,318,560                      | 4,824,016                                 |
| 45160 BEHAVIORAL HEALTH FUNDS                 | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45170 COMMUNITY HEALTH CENTER                 | 14,084,836             | 4,765,999                                             | 9,389,890                                 | 4,623,891                                 |                                | 4,765,999                                 |
| 45190 FEDERAL BUREAU PRISONS                  | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45210 KID CARE REIMBURSEABLE                  | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45230** MEDICARE FQHC                         | 921,774                | 350,563                                               | 614,516                                   | 263,953                                   |                                | 350,563                                   |
| 45231** MANAGED CARE MEDICARE                 | 376,500                | 174,025                                               | 251,000                                   | 76,975                                    |                                | 174,025                                   |
| 45250* ILLINOIS PUBLIC AID                    | 70,428                 | (914)                                                 | 46,952                                    | 47,866                                    |                                | (914)                                     |
| 45285* MANAGED CARE - MEDICAL                 | 10,783,419             | 6,454,149                                             | 7,188,946                                 | 734,797                                   |                                | 6,454,149                                 |
| 45286* MANAGED CARE - DENTAL                  | 1,165,554              | 644,238                                               | 777,036                                   | 132,798                                   |                                | 644,238                                   |
| 45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID | 2,381,958              | 653,739                                               | 1,587,972                                 | 934,233                                   |                                | 653,739                                   |
| 45253 MEDICAID MCO PMPM                       | 40,000                 | 392,375                                               | 26,667                                    | (365,708)                                 |                                | 392,375                                   |
| 45255 IL DEPT OF PUBLIC HEALTH                | 1,603,143              | 856,647                                               | 1,068,762                                 | 212,115                                   |                                | 856,647                                   |
| 45260 MEDICARE B                              | 1,500                  | (386)                                                 | 1,000                                     | 1,386                                     |                                | (386)                                     |
| 45265 MEDICARE A                              | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45310 GRANTS - DEPARTMENT OF HUMAN SERVICES   | 2,226,005              | 1,505,522                                             | 1,484,003                                 | (21,519)                                  |                                | 1,505,522                                 |
| 45330 GRANTS - OTHER                          | 244,153                | 51,678                                                | 162,769                                   | 111,091                                   |                                | 51,678                                    |
| 45331 GRANTS - MUNICIPAL                      | -                      | 7,115                                                 | 0                                         | (7,115)                                   |                                | 7,115                                     |
| 45332 GRANTS - COUNTY                         | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45333 GRANTS - STATE                          | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 45334 GRANTS - FEDERAL                        | 33,797                 | 22,611                                                | 22,531                                    | (80)                                      |                                | 22,611                                    |
| 45335 GRANTS - NON-PROFIT                     | 2,518,086              | 1,159,319                                             | 1,678,724                                 | 519,405                                   |                                | 1,159,319                                 |
| 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                             | 317,455                | 138,977                                               | 211,637                                   | 72,660                                    |                                | 138,977                                   |
| 46990 DENTAL REIMBURSEMENT                    | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 47050 INSURANCE REIMBURSEMENT                 | 937,950                | 356,687                                               | 625,300                                   | 268,613                                   |                                | 356,687                                   |
| 47060 FOOD SERVICE FEES                       | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 47170 MEDICAL REIMBURSEMENTS                  | -                      | 9,775                                                 | 0                                         | (9,775)                                   |                                | 9,775                                     |
| 47180 MEDICAL FEES                            | 608,804                | 406,702                                               | 405,869                                   | (833)                                     |                                | 406,702                                   |
| 47220 REVENUE FROM SERVICE CONTRACTS          | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 48010 INTEREST                                | -                      | 3,237                                                 | 0                                         | (3,237)                                   |                                | 3,237                                     |
| 48150 DONATIONS                               | -                      | -                                                     | 0                                         | -                                         |                                | -                                         |
| 49910 ALL OTHER MISCELLANEOUS                 | 60,000                 | 14,877                                                | 40,000                                    | 25,123                                    |                                | 14,877                                    |
| 49920 TRANSFERS FROM OTHER FUNDS              | 3,729,826              | 2,220,148                                             | 2,486,551                                 | 266,403                                   | 141,629                        | 2,078,519                                 |
| 49999 OVER SHORT                              | -                      | (545)                                                 | 0                                         | 545                                       |                                | (545)                                     |
|                                               | 51,319,051             | 26,329,114                                            | 34,212,700                                | 7,883,586                                 | 1,460,188                      | 24,868,925                                |

**REVENUE BUDGET:**

|                                         |                   |
|-----------------------------------------|-------------------|
| BOH BUDGET AS SUBMITTED                 | 37,701,451        |
| INCREASE PROPERTY TAXES                 | 1,509,534         |
| INCREASE TRANSFERS FROM OTHER FUNDS     | 197,321           |
| FINAL COUNTY BOARD APPROVED BUDGET      | <u>39,408,306</u> |
| ESTIMATED CARRY-OVERS FROM FY2021 (MAR) | 9,468,973         |
| EMERGENCY APPROPRIATIONS FY2022 (FEB)   | 1,180,972         |
| EMERGENCY APPROPRIATIONS FY2022 (MAR)   | <u>1,260,800</u>  |
| REVISED BUDGET TOTAL                    | <u>51,319,051</u> |

\*\* Combined Managed Care, Medicare is 61% of YTD Projected Budget

\* Combined Managed Care, Public Aid is 81% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 22 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JULY 31, 2022

|                                          |            | YTD        | YTD EXPENSE | BUDGETED YTD |
|------------------------------------------|------------|------------|-------------|--------------|
|                                          |            | FY 22      | PROJECTED   | VS           |
| EXPENSES                                 | BUDGETED   |            | BUDGET      | ADJUSTED YTD |
| 51110 REGULAR SALARIES AND WAGES         | 27,122,385 | 13,481,557 | 18,081,590  | 4,600,033    |
| 51120 PART TIME SALARIES & WAGES         | 2,003,151  | 1,055,090  | 1,335,434   | 280,344      |
| 51130 PAYROLL ACCRUAL YEAR END           | -          | -          | 0           | -            |
| 51135 PAYROLL CONTINGENCY                | -          | -          | 0           | -            |
| 51140 OVERTIME SALARIES & WAGES          | 49,399     | 55,851     | 32,933      | (22,918)     |
| 51145 BACK PAY WAGES                     | -          | -          | 0           | -            |
| 51150 SICK PAY REIMBURSEMENT             | -          | -          | 0           | -            |
| 51160 HOLIDAY PAY                        | -          | 6,700      | 0           | (6,700)      |
| 51180 SPECIAL PAY                        | 22,197     | 14,398     | 14,798      | 400          |
| 51200 PERMANENT PART TIME                | 281,742    | -          | 187,828     | 187,828      |
| 51210 PERFORMANCE APPRAISALS             | -          | 2,451      | 0           | (2,451)      |
| 51220 VACATION PAYOUT                    | -          | 73,282     | 0           | (73,282)     |
| 51230 SICK PAYOUT                        | -          | 38,594     | 0           | (38,594)     |
| 51240 OPT OUT PREMIUM                    | 34,754     | 36,579     | 23,169      | (13,410)     |
| 51250 WELLNESS INITIATIVE                | -          | -          | 0           | -            |
| 51260 INCENTIVE PAYMENTS                 | -          | -          | 0           | -            |
| 61010 OFFICE SUPPLIES                    | 53,517     | 23,380     | 35,678      | 12,298       |
| 61020 COMPUTER SUPPLIES                  | -          | 10,104     | 0           | (10,104)     |
| 61030 BOOKS, MANUAL & PERIODICALS        | 39,994     | 1,260      | 26,663      | 25,403       |
| 61040 OPERATIONAL SUPPLIES               | 356,529    | 65,366     | 237,686     | 172,320      |
| 61060 CLOTHING AND UNIFORMS              | -          | 3,781      | 0           | (3,781)      |
| 61070 CRAFT & RECREATIONAL SUPPLIES      | -          | -          | 0           | -            |
| 61080 FOOD & PROVISIONS                  | 3,500      | 1,029      | 2,333       | 1,304        |
| 61090 PRINTING AND PHOTOGRAPHIC SUPPLIES | -          | -          | 0           | -            |
| 61100 COMMUNICATION SUPPLIES             | -          | -          | 0           | -            |
| 62010 MEDICAL SUPPLIES                   | 276,719    | 253,014    | 184,479     | (68,535)     |
| 62020 DENTAL SUPPLIES                    | 152,900    | 92,517     | 101,933     | 9,416        |
| 62030 OXYGEN                             | -          | -          | 0           | -            |
| 62040 DRUGS AND MEDICINE                 | 504,400    | 105,738    | 336,267     | 230,529      |
| 63010 BUILDING , GROUNDS, MAINTENANCE    | -          | -          | 0           | -            |
| 63040 HOUSEKEEPING SUPPLIES              | -          | -          | 0           | -            |
| 65020 LABORATORY SUPPLIES                | 4,650      | -          | 3,100       | 3,100        |
| 65060 SIGN AND SAFETY SUPPLIES           | -          | -          | 0           | -            |
| 65090 GASOLINE                           | -          | -          | 0           | -            |
| 65110 LUBRICANTS                         | -          | -          | 0           | -            |
| 65180 MISCELLANEOUS COMMODITIES          | -          | -          | 0           | -            |
| 71110 AUDITING AND ACCOUNTING FEES       | -          | -          | 0           | -            |
| 71120 INTERPRETERS                       | 154,281    | 141,748    | 102,854     | (38,894)     |
| 71125 STAFFING SERVICES FEE              | -          | -          | 0           | -            |
| 71150 CONSULTANTS                        | 1,272,276  | 350,953    | 848,184     | 497,232      |
| 71180 ARCHITECTURAL SERVICES             | -          | -          | 0           | -            |
| 71220 COMPUTER SERVICES                  | 589,372    | 385,175    | 392,915     | 7,740        |
| 71230 SOFTWARE & ONLINE SERVICES         | 1,032,178  | 386,355    | 688,119     | 301,764      |
| 71260 APPLICATION HOSTING                | 181,907    | 121,470    | 121,271     | (199)        |
| 71270 EMAIL ARCHIVAL                     | -          | -          | 0           | -            |
| 71310 LABORATORY FEES                    | 803,400    | 49,998     | 535,600     | 485,602      |
| 71330 MEDICAL FEES                       | 547,814    | 39,350     | 365,209     | 325,859      |
| 71340 DENTAL FEES                        | -          | -          | 0           | -            |
| 71350 RADIOLOGICAL FEES                  | 654,629    | 199,958    | 436,419     | 236,461      |
| 71360 PHARMACY FEES                      | 133,000    | 73,219     | 88,667      | 15,448       |
| 71440 STIPEND                            | 255,184    | 114,861    | 170,123     | 55,262       |
| 71445 MOVING EXPENSE REIMBURSEMENT       | -          | -          | 0           | -            |
| 71450 MILEAGE REIMBURSEMENT              | 38,025     | 2,561      | 25,350      | 22,789       |
| 71470 EMPLOYEE RELATIONS                 | -          | -          | 0           | -            |
| 71490 EMPLOYMENT ADS-HELP WANTED         | -          | 12,519     | 0           | (12,519)     |
| 71500 TRIPS AND TRAINING                 | 70,047     | 14,285     | 46,698      | 32,413       |
| 71525 CONTINUING MEDICAL EDUCATION       | 56,750     | 2,379      | 37,833      | 35,454       |
| 71620 LAUNDRY & CLEANING                 | 406,985    | 105,228    | 271,323     | 166,095      |
| 71640 BIO HAZARD WASTE DISPOSAL          | -          | -          | 0           | -            |
| 71650 SECURITY SERVICES                  | 293,361    | 164,089    | 195,574     | 31,485       |
| 71810 DUES & SUBSCRIPTIONS               | 33,881     | 50,530     | 22,587      | (27,943)     |

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 22 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JULY 31, 2022

|                                                      |            |            | YTD<br>FY 22 | YTD EXPENSE<br>PROJECTED<br>BUDGET | BUDGETED YTD<br>VS<br>ADJUSTED YTD |
|------------------------------------------------------|------------|------------|--------------|------------------------------------|------------------------------------|
| EXPENSES                                             | BUDGETED   |            |              |                                    |                                    |
| 71820 DUES                                           | -          | -          | -            | 0                                  | -                                  |
| 71840 PUBLICATIONS & LEGAL NOTICES                   | -          | -          | -            | 0                                  | -                                  |
| 71850 ADVERTISING                                    | -          | 88,368     | 0            | (88,368)                           |                                    |
| 71910 GAS FOR HEATING                                | 757        | 520        | 505          | (15)                               |                                    |
| 71920 ELECTRICITY                                    | 1,500      | 692        | 1,000        | 308                                |                                    |
| 71930 WATER AND SEWER CHARGES                        | 200        | 134        | 133          | (1)                                |                                    |
| 71940 TELEPHONE                                      | 172,430    | 97,412     | 114,953      | 17,541                             |                                    |
| 71950 CELLULAR PHONES                                | 25,734     | 18,407     | 17,156       | (1,251)                            |                                    |
| 71960 DATA/TELECOMMUNICATIONS                        | -          | -          | 0            | -                                  |                                    |
| 71970 COURIER SERVICES                               | 13,873     | 8,852      | 9,249        | 397                                |                                    |
| 71990 AMBULANCE SERVICES                             | -          | -          | 0            | -                                  |                                    |
| 72180 INSURANCE CLAIMS                               | -          | -          | 0            | -                                  |                                    |
| 72250 BLDG & GROUNDS MAINT. & REPAIR                 | -          | -          | 0            | -                                  |                                    |
| 72260 OFFICE EQUIPMENT MAINTENANCE                   | 305        | -          | 203          | 203                                |                                    |
| 72280 EQUIPMENT MAINTENANCE                          | 59,750     | 20,460     | 39,833       | 19,373                             |                                    |
| 72510 BUILDING RENTALS                               | 2,176      | -          | 1,451        | 1,451                              |                                    |
| 72530 EQUIPMENT RENTALS                              | 76,387     | 33,343     | 50,925       | 17,582                             |                                    |
| 72560 ALL OTHER RENTALS                              | 13,870     | 26,263     | 9,247        | (17,016)                           |                                    |
| 72610 TRANSPORTATION/PARTICIPANTS                    | 56,949     | 11,295     | 37,966       | 26,671                             |                                    |
| 72820 POSTAGE                                        | 61,986     | 42,442     | 41,324       | (1,118)                            |                                    |
| 72830 PRINTING SERVICES                              | 51,562     | 36,658     | 34,375       | (2,283)                            |                                    |
| 72840 TEMPORARY EMPLOYMENT SERVICES                  | 250,000    | 213,487    | 166,667      | (46,820)                           |                                    |
| 72850 CONTRACT PHYSICIANS                            | 221,639    | 216,024    | 147,759      | (68,265)                           |                                    |
| 72860 CONTRACT DENTISTS                              | -          | -          | 0            | -                                  |                                    |
| 72870 CONTRACT PROVIDERS - OTHER                     | 3,610      | 17,858     | 2,407        | (15,451)                           |                                    |
| 72940 FEES ALL OTHER                                 | -          | -          | 0            | -                                  |                                    |
| 72950 REGISTRARS FEES                                | -          | -          | 0            | -                                  |                                    |
| 73140 CALL TAKERS                                    | 30,000     | 20,070     | 20,000       | (70)                               |                                    |
| 74060 HEALTH PREMIUMS                                | -          | 779        | 0            | (779)                              |                                    |
| 74070 OPT OUT PAYOUTS                                | -          | -          | 0            | -                                  |                                    |
| 74080 H/L/D EMPLOYEE BENEFITS                        | 6,328,409  | 2,985,104  | 4,218,939    | 1,233,835                          |                                    |
| 74100 RETIREMENT BENEFITS/FICA                       | 2,300,569  | 1,074,677  | 1,533,713    | 459,036                            |                                    |
| 74110 RETIREMENT BENEFITS/IMRF                       | 2,367,872  | 1,145,472  | 1,578,581    | 433,109                            |                                    |
| 79940 MISCELLANEOUS CONTRACTUAL SERVICES             | 9,154      | 6,309      | 6,103        | (206)                              |                                    |
| 79950 ALL OTHER MISCELLANEOUS                        | -          | -          | 0            | -                                  |                                    |
| 82010 BUILDINGS AND STRUCTURES                       | -          | -          | 0            | -                                  |                                    |
| 82020 BUILDING IMPROVEMENTS                          | 927,053    | 15,000     | 618,035      | 603,035                            |                                    |
| 84020 RADIOS & ELECTRONIC EQUIPMENT                  | -          | -          | 0            | -                                  |                                    |
| 84030 COMPUTER EQUIPMENT                             | 39,363     | 14,269     | 26,242       | 11,973                             |                                    |
| 84040 COMPUTER SYSTEM SOFTWARE                       | -          | -          | 0            | -                                  |                                    |
| 84050 LABORATORY EQUIPMENT                           | 6,670      | -          | 4,447        | 4,447                              |                                    |
| 84060 FURNITURE & OFFICE EQUIPMENT                   | 14,248     | -          | 9,499        | 9,499                              |                                    |
| 85070 ALL OTHER CAPITAL OUTLAY                       | 392,763    | 21,740     | 261,842      | 240,102                            |                                    |
| TOTAL                                                | 50,857,756 | 23,651,001 | 33,905,171   | 10,254,170                         |                                    |
| EXCESS (DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES | 461,295    | 2,678,112  | 307,529      | (2,370,583)                        |                                    |

**EXPENSE BUDGET:**

|                                         |            |
|-----------------------------------------|------------|
| BOH BUDGET AS SUBMITTED                 | 37,701,451 |
| INCREASE SALARIES                       | 1,234,799  |
| INCREASE CONTRACTUAL                    | 472,056    |
| FINAL COUNTY BOARD APPROVED BUDGET      | 39,408,306 |
| ESTIMATED CARRY-OVERS FROM FY2021 (DEC) | 1,425,000  |
| ESTIMATED CARRY-OVERS FROM FY2021 (MAR) | 7,685,096  |
| LINE ITEM TRANSFER FY2022 (MAY)         | (12,413)   |
| EMERGENCY APPROPRIATIONS FY2022 (FEB)   | 1,180,972  |
| EMERGENCY APPROPRIATIONS FY2022 (MAR)   | 1,170,795  |
| REVISED BUDGET TOTAL                    | 50,857,756 |