

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY23 EXPENDITURE TRIAL BALANCE SUMMARY  
FQHC  
AS OF JANUARY 31, 2023

| OPERATIONS                    |                |              |              |
|-------------------------------|----------------|--------------|--------------|
| REVENUES                      | YTD RECOGNIZED | YTD BUDGET   | YTD BUDGET % |
| PROPERTY TAXES                | \$ 1,545,081   | \$ 1,545,081 | 100%         |
| FQHC REIMBURSEMENTS           | 1,501,375      | 2,570,618    | 58%          |
| INTERGOVERNMENTAL             | 2,003,520      | 1,816,211    | 110%         |
| CHARGES FOR SERVICES          | 190,041        | 321,442      | 59%          |
| DONATIONS                     | -              | -            | No Budget    |
| ALL OTHER MISCELLANEOUS       | 885            | 5,750        | 15%          |
| TRANSFERS FROM OTHER FUNDS    | 443,418        | 556,720      | 80%          |
| TOTAL REVENUES                | \$ 5,684,318   | \$ 6,815,822 | 83%          |
| EXPENSES                      |                |              |              |
| PERSONNEL                     | \$ 3,587,970   | \$ 4,311,751 | 83%          |
| COMMODITIES                   | 46,251         | 170,424      | 27%          |
| CONTRACTUAL                   | 1,732,601      | 2,184,385    | 79%          |
| CAPITAL OUTLAY                | 62,274         | 149,266      | 42%          |
| TOTAL EXPENSES                | \$ 5,429,097   | \$ 6,815,826 | 80%          |
| TOTAL FQHC EXCESS(DEFICIENCY) | \$ 255,221     | \$ (4)       |              |

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 23 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JANUARY 31, 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>1/31/2023<br><i>A/R</i> | YTD REVENUE<br>RECOGNIZED<br><i>FY 23</i> |
|-----------------------------------------------|-----------------|-------------------------------------------------------|-------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|
| <b>REVENUE:</b>                               | <b>BUDGETED</b> |                                                       |                                           |                                           |                                |                                           |
| 41100 PROPERTY TAXES                          | 9,270,483       | 1,545,081                                             | 1,545,081                                 | 1                                         | 1,545,081                      | -                                         |
| 45160 BEHAVIORAL HEALTH FUNDS                 | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45170 COMMUNITY HEALTH CENTER                 | 5,919,842       | 1,330,030                                             | 986,640                                   | (343,390)                                 | -                              | 1,330,030                                 |
| 45190 FEDERAL BUREAU PRISONS                  | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45210 KID CARE REIMBURSEABLE                  | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45230** MEDICARE FQHC                         | 710,506         | 64,874                                                | 118,418                                   | 53,544                                    | -                              | 64,874                                    |
| 45231** MANAGED CARE MEDICARE                 | 349,949         | 39,233                                                | 58,325                                    | 19,092                                    | -                              | 39,233                                    |
| 45250* ILLINOIS PUBLIC AID                    | 30,000          | (10,727)                                              | 5,000                                     | 15,727                                    | -                              | (10,727)                                  |
| 45285* MANAGED CARE - MEDICAL                 | 12,652,014      | 1,124,660                                             | 2,108,669                                 | 984,009                                   | -                              | 1,124,660                                 |
| 45286* MANAGED CARE - DENTAL                  | 1,206,217       | 153,924                                               | 201,036                                   | 47,112                                    | -                              | 153,924                                   |
| 45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID | 1,565,476       | 222,792                                               | 260,913                                   | 38,122                                    | -                              | 222,792                                   |
| 45253 MEDICAID MCO PMPM                       | 40,000          | -                                                     | 6,667                                     | 6,667                                     | -                              | -                                         |
| 45255 IL DEPT OF PUBLIC HEALTH                | 1,490,768       | 209,021                                               | 248,461                                   | 39,440                                    | -                              | 209,021                                   |
| 45260 MEDICARE B                              | 1,500           | 216                                                   | 250                                       | 34                                        | -                              | 216                                       |
| 45265 MEDICARE A                              | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45310 GRANTS - DEPARTMENT OF HUMAN SERVICES   | 2,203,070       | 310,444                                               | 367,178                                   | 56,734                                    | -                              | 310,444                                   |
| 45330 GRANTS - OTHER                          | -               | 22,606                                                | 0                                         | (22,606)                                  | -                              | 22,606                                    |
| 45331 GRANTS - MUNICIPAL                      | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45332 GRANTS - COUNTY                         | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45333 GRANTS - STATE                          | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 45334 GRANTS - FEDERAL                        | 33,797          | 5,266                                                 | 5,633                                     | 367                                       | -                              | 5,266                                     |
| 45335 GRANTS - NON-PROFIT                     | 117,833         | 32,556                                                | 19,639                                    | (12,917)                                  | -                              | 32,556                                    |
| 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                             | 315,275         | 26,008                                                | 52,546                                    | 26,538                                    | -                              | 26,008                                    |
| 46990 DENTAL REIMBURSEMENT                    | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 47050 INSURANCE REIMBURSEMENT                 | 1,054,729       | 63,769                                                | 175,788                                   | 112,019                                   | -                              | 63,769                                    |
| 47060 FOOD SERVICE FEES                       | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 47170 MEDICAL REIMBURSEMENTS                  | -               | 3,524                                                 | 0                                         | (3,524)                                   | -                              | 3,524                                     |
| 47180 MEDICAL FEES                            | 558,650         | 96,056                                                | 93,108                                    | (2,948)                                   | -                              | 96,056                                    |
| 47220 REVENUE FROM SERVICE CONTRACTS          | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 48010 INTEREST                                | -               | 683                                                   | 0                                         | (683)                                     | -                              | 683                                       |
| 48150 DONATIONS                               | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
| 49910 ALL OTHER MISCELLANEOUS                 | 34,500          | 885                                                   | 5,750                                     | 4,865                                     | -                              | 885                                       |
| 49920 TRANSFERS FROM OTHER FUNDS              | 3,340,322       | 443,418                                               | 556,720                                   | 113,302                                   | 240,271                        | 203,146                                   |
| 49999 OVER SHORT                              | -               | -                                                     | 0                                         | -                                         | -                              | -                                         |
|                                               | 40,894,931      | 5,684,318                                             | 6,815,822                                 | 1,131,504                                 | 1,785,352                      | 3,898,966                                 |

**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) | <u>895,593</u>    |
| REVISED BUDGET TOTAL                    | <u>40,894,931</u> |

\*\* Combined Managed Care, Medicare is 59% of YTD Projected Budget  
\* Combined Managed Care, Public Aid is 58% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 23 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JANUARY 31, 2023

|       |                                    | YTD        | YTD EXPENSE | BUDGETED YTD |
|-------|------------------------------------|------------|-------------|--------------|
|       | EXPENSES                           | FY 23      | PROJECTED   | VS           |
|       |                                    | BUDGETED   | BUDGET      | ADJUSTED YTD |
| 51110 | REGULAR SALARIES AND WAGES         | 23,426,079 | 3,330,090   | 3,904,347    |
| 51120 | PART TIME SALARIES & WAGES         | 2,036,905  | 206,951     | 339,484      |
| 51130 | PAYROLL ACCRUAL YEAR END           | -          | -           | 0            |
| 51135 | PAYROLL CONTINGENCY                | -          | -           | 0            |
| 51140 | OVERTIME SALARIES & WAGES          | 49,399     | 10,021      | 8,233        |
| 51145 | BACK PAY WAGES                     | -          | -           | 0            |
| 51150 | SICK PAY REIMBURSEMENT             | -          | -           | 0            |
| 51160 | HOLIDAY PAY                        | -          | 2,406       | 0            |
| 51180 | SPECIAL PAY                        | 22,197     | 7,695       | 3,700        |
| 51200 | PERMANENT PART TIME                | 283,456    | -           | 47,243       |
| 51210 | PERFORMANCE APPRAISALS             | -          | 1,734       | 0            |
| 51220 | VACATION PAYOUT                    | -          | 15,385      | 0            |
| 51230 | SICK PAYOUT                        | -          | 5,033       | 0            |
| 51240 | OPT OUT PREMIUM                    | 52,466     | 8,654       | 8,744        |
| 51250 | WELLNESS INITIATIVE                | -          | -           | 0            |
| 51260 | INCENTIVE PAYMENTS                 | -          | -           | 0            |
| 61010 | OFFICE SUPPLIES                    | 40,961     | 5,058       | 6,827        |
| 61020 | COMPUTER SUPPLIES                  | -          | -           | 0            |
| 61030 | BOOKS, MANUAL & PERIODICALS        | 11,048     | 1,644       | 1,841        |
| 61040 | OPERATIONAL SUPPLIES               | 47,085     | 895         | 7,848        |
| 61060 | CLOTHING AND UNIFORMS              | -          | -           | 0            |
| 61070 | CRAFT & RECREATIONAL SUPPLIES      | -          | -           | 0            |
| 61080 | FOOD & PROVISIONS                  | 3,400      | 627         | 567          |
| 61090 | PRINTING AND PHOTOGRAPHIC SUPPLIES | -          | -           | 0            |
| 61100 | COMMUNICATION SUPPLIES             | -          | -           | 0            |
| 62010 | MEDICAL SUPPLIES                   | 267,556    | 14,664      | 44,593       |
| 62020 | DENTAL SUPPLIES                    | 224,487    | 10,378      | 37,415       |
| 62030 | OXYGEN                             | -          | -           | 0            |
| 62040 | DRUGS AND MEDICINE                 | 423,350    | 12,986      | 70,558       |
| 63010 | BUILDING , GROUNDS, MAINTENANCE    | -          | -           | 0            |
| 63040 | HOUSEKEEPING SUPPLIES              | -          | -           | 0            |
| 65020 | LABORATORY SUPPLIES                | 4,650      | -           | 775          |
| 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    | -           | 35,983       |
| 71125 | STAFFING SERVICES FEE              | -          | -           | 0            |
| 71150 | CONSULTANTS                        | 422,699    | 55,334      | 70,450       |
| 71180 | ARCHITECTURAL SERVICES             | -          | -           | 0            |
| 71220 | COMPUTER SERVICES                  | 463,723    | 164,117     | 77,287       |
| 71230 | SOFTWARE & ONLINE SERVICES         | 273,311    | 60,599      | 45,552       |
| 71260 | APPLICATION HOSTING                | 181,907    | 15,159      | 30,318       |
| 71270 | EMAIL ARCHIVAL                     | -          | -           | 0            |
| 71310 | LABORATORY FEES                    | 237,600    | 5,005       | 39,600       |
| 71330 | MEDICAL FEES                       | 196,530    | 63,909      | 32,755       |
| 71340 | DENTAL FEES                        | -          | -           | 0            |
| 71350 | RADIOLOGICAL FEES                  | 518,629    | 2,313       | 86,438       |
| 71360 | PHARMACY FEES                      | 133,000    | 4,235       | 22,167       |
| 71440 | STIPEND                            | 27,600     | 530         | 4,600        |
| 71445 | MOVING EXPENSE REIMBURSEMENT       | -          | -           | 0            |
| 71450 | MILEAGE REIMBURSEMENT              | 14,584     | 59          | 2,431        |
| 71470 | EMPLOYEE RELATIONS                 | -          | -           | 0            |
| 71490 | EMPLOYMENT ADS-HELP WANTED         | -          | 9,980       | 0            |
| 71500 | TRIPS AND TRAINING                 | 40,817     | 8,248       | 6,803        |
| 71525 | CONTINUING MEDICAL EDUCATION       | 56,800     | 860         | 9,467        |
| 71620 | LAUNDRY & CLEANING                 | 404,897    | 31,534      | 67,483       |
| 71640 | BIO HAZARD WASTE DISPOSAL          | -          | -           | 0            |
| 71650 | SECURITY SERVICES                  | 303,675    | 19,684      | 50,613       |
| 71810 | DUES & SUBSCRIPTIONS               | 38,749     | 871         | 6,458        |

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 23 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JANUARY 31, 2023

|                                                      |            |              | YTD EXPENSE<br>PROJECTED | BUDGETED YTD<br>VS |
|------------------------------------------------------|------------|--------------|--------------------------|--------------------|
| EXPENSES                                             | BUDGETED   | YTD<br>FY 23 | BUDGET                   | ADJUSTED YTD       |
| 71820 DUES                                           | -          | -            | 0                        | -                  |
| 71840 PUBLICATIONS & LEGAL NOTICES                   | -          | -            | 0                        | -                  |
| 71850 ADVERTISING                                    | -          | -            | 0                        | -                  |
| 71910 GAS FOR HEATING                                | 757        | -            | 126                      | 126                |
| 71920 ELECTRICITY                                    | 1,500      | -            | 250                      | 250                |
| 71930 WATER AND SEWER CHARGES                        | 200        | -            | 33                       | 33                 |
| 71940 TELEPHONE                                      | 209,799    | 3,372        | 34,967                   | 31,595             |
| 71950 CELLULAR PHONES                                | 17,504     | 3,603        | 2,917                    | (686)              |
| 71960 DATA/TELECOMMUNICATIONS                        | -          | -            | 0                        | -                  |
| 71970 COURIER SERVICES                               | 15,895     | 1,274        | 2,649                    | 1,375              |
| 71990 AMBULANCE SERVICES                             | -          | -            | 0                        | -                  |
| 72180 INSURANCE CLAIMS                               | -          | -            | 0                        | -                  |
| 72250 BLDG & GROUNDS MAINT. & REPAIR                 | -          | -            | 0                        | -                  |
| 72260 OFFICE EQUIPMENT MAINTENANCE                   | 435        | -            | 73                       | 73                 |
| 72280 EQUIPMENT MAINTENANCE                          | 72,050     | 2,329        | 12,008                   | 9,679              |
| 72510 BUILDING RENTALS                               | -          | -            | 0                        | -                  |
| 72530 EQUIPMENT RENTALS                              | 75,594     | -            | 12,599                   | 12,599             |
| 72560 ALL OTHER RENTALS                              | -          | 2,159        | 0                        | (2,159)            |
| 72610 TRANSPORTATION/PARTICIPANTS                    | 30,000     | -            | 5,000                    | 5,000              |
| 72820 POSTAGE                                        | 60,672     | 5,966        | 10,112                   | 4,146              |
| 72830 PRINTING SERVICES                              | 38,423     | 2,831        | 6,404                    | 3,573              |
| 72840 TEMPORARY EMPLOYMENT SERVICES                  | -          | 80,659       | 0                        | (80,659)           |
| 72850 CONTRACT PHYSICIANS                            | 221,639    | 19,200       | 36,940                   | 17,740             |
| 72860 CONTRACT DENTISTS                              | -          | -            | 0                        | -                  |
| 72870 CONTRACT PROVIDERS - OTHER                     | 44,600     | 119          | 7,433                    | 7,314              |
| 72940 FEES ALL OTHER                                 | -          | -            | 0                        | -                  |
| 72950 REGISTRARS FEES                                | -          | -            | 0                        | -                  |
| 73140 CALL TAKERS                                    | 30,000     | 4,210        | 5,000                    | 790                |
| 74060 HEALTH PREMIUMS                                | -          | 2            | 0                        | (2)                |
| 74070 OPT OUT PAYOUTS                                | -          | -            | 0                        | -                  |
| 74080 H/L/D EMPLOYEE BENEFITS                        | 5,404,893  | 719,926      | 900,816                  | 180,890            |
| 74100 RETIREMENT BENEFITS/FICA                       | 1,979,095  | 254,186      | 329,849                  | 75,663             |
| 74110 RETIREMENT BENEFITS/IMRF                       | 1,361,232  | 189,231      | 226,872                  | 37,641             |
| 79940 MISCELLANEOUS CONTRACTUAL SERVICES             | 11,590     | 1,097        | 1,932                    | 835                |
| 79950 ALL OTHER MISCELLANEOUS                        | -          | -            | 0                        | -                  |
| 82010 BUILDINGS AND STRUCTURES                       | -          | -            | 0                        | -                  |
| 82020 BUILDING IMPROVEMENTS                          | 895,593    | 62,274       | 149,266                  | 86,992             |
| 84020 RADIOS & ELECTRONIC EQUIPMENT                  | -          | -            | 0                        | -                  |
| 84030 COMPUTER EQUIPMENT                             | -          | -            | 0                        | -                  |
| 84040 COMPUTER SYSTEM SOFTWARE                       | -          | -            | 0                        | -                  |
| 84050 LABORATORY EQUIPMENT                           | -          | -            | 0                        | -                  |
| 84060 FURNITURE & OFFICE EQUIPMENT                   | -          | -            | 0                        | -                  |
| 85070 ALL OTHER CAPITAL OUTLAY                       | -          | -            | 0                        | -                  |
| TOTAL                                                | 40,894,931 | 5,429,097    | 6,815,826                | 1,386,729          |
| EXCESS (DEFICIENCY) OF REVENUES OVER<br>EXPENDITURES | 0          | 255,221      | (4)                      | (255,225)          |

**EXPENSE BUDGET:**

|                                         |            |
|-----------------------------------------|------------|
| 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    |
| REVISED BUDGET TOTAL                    | 40,894,931 |