

**LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY20 EXPENDITURE TRIAL BALANCE SUMMARY  
FQHC  
AS OF JULY 31, 2020**

**OPERATIONS**

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,880,415	\$ 5,880,415	100%
FQHC REIMBURSEMENTS	6,089,221	9,548,423	64%
INTERGOVERNMENTAL	7,878,644	8,556,431	92%
CHARGES FOR SERVICES	1,076,633	1,042,976	103%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	16,500	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,311,232	2,814,488	82%
TOTAL REVENUES	<u>\$ 23,252,645</u>	<u>\$ 27,842,733</u>	<u>84%</u>

**EXPENSES**

PERSONNEL	\$ 14,490,651	\$ 16,703,517	87%
COMMODITIES	290,950	853,192	34%
CONTRACTUAL	7,463,541	9,240,372	81%
CAPITAL OUTLAY	75,485	81,179	93%
TOTAL EXPENSES	<u>\$ 22,320,627</u>	<u>\$ 26,878,260</u>	<u>83%</u>

TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 932,018</u></u>	<u><u>\$ 964,473</u></u>	
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FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF JULY 31, 2020

		ADJUSTED YTD REVENUE RECOGNIZED	YTD REVENUE PROJECTED	BUDGETED YTD VS ADJUSTED YTD	NET 7/31/2020 A/R	YTD REVENUE RECOGNIZED FY 20
REVENUE:	BUDGETED	FY 20	BUDGET			
41100 PROPERTY TAXES	8,820,623	5,880,415	5,880,415	(0)	1,663,421	4,216,995
45160 BEHAVIORAL HEALTH FUNDS	98,428	65,618	65,619	1		65,618
45170 COMMUNITY HEALTH CENTER	6,727,801	3,933,716	4,485,201	551,485		3,933,716
45190 FEDERAL BUREAU PRISONS	-	-	0	-		-
45210 KID CARE REIMBURSEABLE	-	-	0	-		-
45230** MEDICARE FQHC	1,144,221	537,802	762,814	225,012		537,802
45231** MANAGED CARE MEDICARE	198,120	179,006	132,080	(46,926)		179,006
45250* ILLINOIS PUBLIC AID	80,428	(49,298)	53,619	102,917		(49,298)
45285* MANAGED CARE - MEDICAL	10,101,383	4,740,064	6,734,255	1,994,191		4,740,064
45286* MANAGED CARE - DENTAL	1,190,125	262,153	793,417	531,264		262,153
45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	3,031,126	1,087,004	2,020,751	933,747		1,087,004
45253 MEDICAID MCO PMPM	506,209	299,345	337,473	38,128		299,345
45255 IL DEPT OF PUBLIC HEALTH	1,163,510	942,014	775,673	(166,341)		942,014
45260 MEDICARE B	1,500	302	1,000	698		302
45265 MEDICARE A	-	-	0	-		-
45310 GRANTS - DEPARTMENT OF HUMAN SERVICES	2,199,093	1,435,868	1,466,062	30,194		1,435,868
45330 GRANTS - OTHER	-	-	0	-		-
45331 GRANTS - MUNICIPAL	250,000	233,790	166,667	(67,123)		233,790
45332 GRANTS - COUNTY	-	-	0	-		-
45333 GRANTS - STATE	-	-	0	-		-
45334 GRANTS - FEDERAL	79,098	55,378	52,732	(2,646)		55,378
45335 GRANTS - NON-PROFIT	386,236	245,103	257,491	12,388		245,103
45336 REVENUE FROM DMH CONTRACT	-	-	0	-		-
45340 OTHER FEDERAL FUNDS	-	-	0	-		-
45350 OTHER STATE FUNDS	-	-	0	-		-
46010 FEES	-	-	0	-		-
46420 COPY CHARGES	-	54	0	(54)		54
46980 DENTAL FEES	350,914	117,785	233,943	116,158		117,785
46990 DENTAL REIMBURSEMENT	-	54	0	(54)		54
47050 INSURANCE REIMBURSEMENT	422,885	483,471	281,923	(201,548)		483,471
47060 FOOD SERVICE FEES	-	-	0	-		-
47170 MEDICAL REIMBURSEMENTS	-	1,871	0	(1,871)		1,871
47180 MEDICAL FEES	790,665	469,399	527,110	57,711		469,399
47220 REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010 INTEREST	-	3,999	0	(3,999)		3,999
48150 DONATIONS	-	-	0	-		-
49910 ALL OTHER MISCELLANEOUS	-	16,500	0	(16,500)		16,500
49920 TRANSFERS FROM OTHER FUNDS	4,221,732	2,311,232	2,814,488	503,256	81,407	2,229,825
49999 OVER SHORT	-	1	0	(1)		1
	41,764,097	23,252,645	27,842,733	4,590,088	1,744,827	21,507,818

**REVENUE BUDGET:**

BOH BUDGET AS SUBMITTED	38,475,446
INCREASE PROPERTY TAXES	650,935
INCREASE TRANSFERS FROM OTHER FUNDS	122,961
FINAL COUNTY BOARD APPROVED BUDGET	39,249,342
ESTIMATED CARRY-OVERS FROM FY2019 (MAR)	636,894
EMERGENCY APPROPRIATIONS FY2020 (FEB)	100,000
EMERGENCY APPROPRIATIONS FY2020 (MAY)	172,656
EMERGENCY APPROPRIATIONS FY2020 (JUN)	115,085
EMERGENCY APPROPRIATIONS FY2020 (JUL)	1,490,120
REVISED BUDGET TOTAL	41,764,097

\*\* Combined Managed Care, Medicare is 80% of YTD Projected Budget

\* Combined Managed Care, Public Aid is 63% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
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FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
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AS OF JULY 31, 2020

<u>EXPENSES</u>	<u>BUDGETED</u>	<u>YTD FY 20</u>	<u>YTD EXPENSE PROJECTED BUDGET</u>	<u>BUDGETED YTD VS ADJUSTED YTD</u>
51110 REGULAR SALARIES AND WAGES	21,919,269	12,717,286	14,612,846	1,895,560
51120 PART TIME SALARIES & WAGES	2,608,307	1,525,940	1,738,872	212,932
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	50,163	39,147	33,442	(5,705)
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	6,572	0	(6,572)
51180 SPECIAL PAY	33,273	31,015	22,182	(8,833)
51200 PERMANENT PART TIME	404,900	-	269,933	269,933
51210 PERFORMANCE APPRAISALS	-	1,553	0	(1,553)
51220 VACATION PAYOUT	-	92,308	0	(92,308)
51230 SICK PAYOUT	-	45,666	0	(45,666)
51240 OPT OUT PREMIUM	39,363	31,165	26,242	(4,923)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	54,880	20,546	36,587	16,041
61020 COMPUTER SUPPLIES	1,348	3,726	899	(2,827)
61030 BOOKS, MANUAL & PERIODICALS	7,989	586	5,326	4,740
61040 OPERATIONAL SUPPLIES	100,259	32,399	66,839	34,440
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	10,302	3,091	6,868	3,777
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	220,318	123,859	146,879	23,020
62020 DENTAL SUPPLIES	151,410	51,901	100,940	49,039
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	710,400	53,181	473,600	420,419
63010 BUILDING , GROUNDS, MAINTENANCE	511	-	341	341
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	22,370	917	14,913	13,996
65060 SIGN AND SAFETY SUPPLIES	-	719	0	(719)
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	25	0	(25)
71110 AUDITING AND ACCOUNTING FEES	-	-	0	-
71120 INTERPRETERS	96,453	44,686	64,302	19,616
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	486,830	186,130	324,553	138,423
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	361,473	195,894	240,982	45,088
71230 SOFTWARE & ONLINE SERVICES	270,097	183,024	180,064	(2,960)
71260 APPLICATION HOSTING	171,240	114,160	114,160	-
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	892,800	316,100	595,200	279,100
71330 MEDICAL FEES	351,465	71,742	234,310	162,569
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	414,462	182,608	276,308	93,700
71360 PHARMACY FEES	100,000	25,713	66,667	40,954
71440 STIPEND	-	7,020	0	(7,020)
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,596	5,754	11,731	5,977
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	52,542	3,215	35,028	31,813
71525 CONTINUING MEDICAL EDUCATION	54,700	10,284	36,467	26,183
71620 LAUNDRY & CLEANING	193,264	137,705	128,843	(8,862)
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	259,444	109,307	172,963	63,656
71810 DUES & SUBSCRIPTIONS	29,197	15,853	19,465	3,612

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AS OF JULY 31, 2020

<u>EXPENSES</u>	<u>BUDGETED</u>	<u>YTD FY 20</u>	<u>YTD EXPENSE PROJECTED BUDGET</u>	<u>BUDGETED YTD VS ADJUSTED YTD</u>
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	-	-	0	-
71910 GAS FOR HEATING	400	261	267	6
71920 ELECTRICITY	1,500	869	1,000	131
71930 WATER AND SEWER CHARGES	150	89	100	11
71940 TELEPHONE	53,312	93,233	35,541	(57,692)
71950 CELLULAR PHONES	16,585	16,147	11,057	(5,090)
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	13,877	4,304	9,251	4,947
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	5,953	0	(5,953)
72260 OFFICE EQUIPMENT MAINTENANCE	777	-	518	518
72280 EQUIPMENT MAINTENANCE	49,624	19,753	33,083	13,330
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	97,577	39,313	65,051	25,738
72560 ALL OTHER RENTALS	-	13,062	0	(13,062)
72610 TRANSPORTATION/PARTICIPANTS	5,000	358	3,333	2,976
72820 POSTAGE	57,393	37,383	38,262	879
72830 PRINTING SERVICES	45,531	17,000	30,354	13,354
72840 TEMPORARY EMPLOYMENT SERVICES	15,800	28,747	10,533	(18,214)
72850 CONTRACT PHYSICIANS	488,720	354,254	325,813	(28,441)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	56,160	770	37,440	36,670
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	19,661	17,373	13,107	(4,266)
74060 HEALTH PREMIUMS	-	53	0	(53)
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	4,859,948	2,876,770	3,239,965	363,195
74100 RETIREMENT BENEFITS/FICA	1,929,792	1,039,233	1,286,528	247,295
74110 RETIREMENT BENEFITS/IMRF	2,376,169	1,271,999	1,584,113	312,114
79940 MISCELLANEOUS CONTRACTUAL SERVICES	21,020	17,422	14,013	(3,409)
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	10,227	0	(10,227)
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	40,125	38,120	26,750	(11,370)
84040 COMPUTER SYSTEM SOFTWARE	-	2,210	0	(2,210)
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	81,643	24,928	54,429	29,501
TOTAL	40,317,390	22,320,627	26,878,260	4,557,633
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,446,707	932,018	964,473	32,455

**EXPENSE BUDGET:**

BOH BUDGET AS SUBMITTED	38,475,446
INCREASE SALARIES	547,948
INCREASE CONTRACTUAL	225,951
FINAL COUNTY BOARD APPROVED BUDGET	39,249,345
ESTIMATED CARRY-OVERS FROM FY2019 (MAR)	627,787
LINE ITEM TRANSFERS (MAY)	(15,133)
EMERGENCY APPROPRIATIONS FY2020 (FEB)	70,612
EMERGENCY APPROPRIATIONS FY2020 (MAY)	172,656
EMERGENCY APPROPRIATIONS FY2020 (JUN)	115,085
EMERGENCY APPROPRIATIONS FY2020 (JUL)	97,038
REVISED BUDGET TOTAL	40,317,390