

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

**OPERATIONS**

| REVENUES                   | YTD RECOGNIZED       | YTD BUDGET           | YTD BUDGET % |
|----------------------------|----------------------|----------------------|--------------|
| PROPERTY TAXES             | \$ 6,615,467         | \$ 6,615,467         | 100%         |
| FQHC REIMBURSEMENTS        | 7,036,598            | 10,741,976           | 66%          |
| INTERGOVERNMENTAL          | 8,746,261            | 10,173,989           | 86%          |
| CHARGES FOR SERVICES       | 1,231,398            | 1,173,349            | 105%         |
| DONATIONS                  | -                    | -                    | No Budget    |
| ALL OTHER MISCELLANEOUS    | 16,500               | -                    | No Budget    |
| TRANSFERS FROM OTHER FUNDS | 2,531,322            | 3,166,299            | 80%          |
| TOTAL REVENUES             | <u>\$ 26,177,547</u> | <u>\$ 31,871,080</u> | <u>82%</u>   |

**EXPENSES**

|                |                      |                      |            |
|----------------|----------------------|----------------------|------------|
| PERSONNEL      | \$ 15,956,884        | \$ 18,791,456        | 85%        |
| COMMODITIES    | 346,880              | 972,321              | 36%        |
| CONTRACTUAL    | 8,217,509            | 10,734,788           | 77%        |
| CAPITAL OUTLAY | 78,800               | 158,367              | 50%        |
| TOTAL EXPENSES | <u>\$ 24,600,073</u> | <u>\$ 30,656,932</u> | <u>80%</u> |

|                               |                            |                            |
|-------------------------------|----------------------------|----------------------------|
| TOTAL FQHC EXCESS(DEFICIENCY) | <u><u>\$ 1,577,474</u></u> | <u><u>\$ 1,214,148</u></u> |
|-------------------------------|----------------------------|----------------------------|

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF AUGUST 31, 2020

|         |                                        | ADJUSTED<br>YTD REVENUE<br>RECOGNIZED | YTD REVENUE<br>PROJECTED | BUDGETED YTD<br>VS<br>ADJUSTED YTD | NET<br>8/31/2020<br>A/R | YTD REVENUE<br>RECOGNIZED |
|---------|----------------------------------------|---------------------------------------|--------------------------|------------------------------------|-------------------------|---------------------------|
|         | REVENUE:                               | BUDGETED<br>FY 20                     | BUDGET                   |                                    |                         | FY 20                     |
| 41100   | PROPERTY TAXES                         | 8,820,623                             | 6,615,467                | 6,615,467                          | (0)                     | 4,517,939                 |
| 45160   | BEHAVIORAL HEALTH FUNDS                | 98,428                                | 73,821                   | 73,821                             | -                       | 73,821                    |
| 45170   | COMMUNITY HEALTH CENTER                | 7,408,475                             | 4,438,580                | 5,556,356                          | 1,117,776               | 4,438,580                 |
| 45190   | FEDERAL BUREAU PRISONS                 | -                                     | -                        | 0                                  | -                       | -                         |
| 45210   | KID CARE REIMBURSEABLE                 | -                                     | -                        | 0                                  | -                       | -                         |
| 45230** | MEDICARE FQHC                          | 1,144,221                             | 594,362                  | 858,166                            | 263,804                 | 594,362                   |
| 45231** | MANAGED CARE MEDICARE                  | 198,120                               | 198,193                  | 148,590                            | (49,603)                | 198,193                   |
| 45250*  | ILLINOIS PUBLIC AID                    | 80,428                                | (86,007)                 | 60,321                             | 146,328                 | (86,007)                  |
| 45285*  | MANAGED CARE - MEDICAL                 | 10,101,583                            | 5,522,172                | 7,576,037                          | 2,053,865               | 5,522,172                 |
| 45286*  | MANAGED CARE - DENTAL                  | 1,190,125                             | 322,145                  | 892,594                            | 570,449                 | 322,145                   |
| 45320*  | FQHC ILLINOIS DEPARTMENT OF PUBLIC AID | 3,031,126                             | 1,192,281                | 2,273,345                          | 1,081,064               | 1,192,281                 |
| 45253   | MEDICAID MCO PMPM                      | 506,209                               | 357,470                  | 379,657                            | 22,187                  | 357,470                   |
| 45255   | IL DEPT OF PUBLIC HEALTH               | 1,163,510                             | 1,068,923                | 872,632                            | (196,291)               | 1,068,923                 |
| 45260   | MEDICARE B                             | 1,500                                 | 284                      | 1,125                              | 841                     | 284                       |
| 45265   | MEDICARE A                             | -                                     | -                        | 0                                  | -                       | -                         |
| 45310   | GRANTS - DEPARTMENT OF HUMAN SERVICES  | 2,199,093                             | 1,595,914                | 1,649,320                          | 53,406                  | 1,595,914                 |
| 45330   | GRANTS - OTHER                         | -                                     | -                        | 0                                  | -                       | -                         |
| 45331   | GRANTS - MUNICIPAL                     | 250,000                               | 152,007                  | 187,500                            | 35,493                  | 152,007                   |
| 45332   | GRANTS - COUNTY                        | -                                     | -                        | 0                                  | -                       | -                         |
| 45333   | GRANTS - STATE                         | -                                     | -                        | 0                                  | -                       | -                         |
| 45334   | GRANTS - FEDERAL                       | 79,098                                | 81,177                   | 59,324                             | (21,853)                | 81,177                    |
| 45335   | GRANTS - NON-PROFIT                    | 436,236                               | 271,538                  | 327,177                            | 55,639                  | 271,538                   |
| 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                               | 127,442                  | 263,186                            | 135,744                 | 127,442                   |
| 46990   | DENTAL REIMBURSEMENT                   | -                                     | 54                       | 0                                  | (54)                    | 54                        |
| 47050   | INSURANCE REIMBURSEMENT                | 422,885                               | 559,442                  | 317,164                            | (242,278)               | 559,442                   |
| 47060   | FOOD SERVICE FEES                      | -                                     | -                        | 0                                  | -                       | -                         |
| 47170   | MEDICAL REIMBURSEMENTS                 | -                                     | 1,871                    | 0                                  | (1,871)                 | 1,871                     |
| 47180   | MEDICAL FEES                           | 790,665                               | 538,253                  | 592,999                            | 54,746                  | 538,253                   |
| 47220   | REVENUE FROM SERVICE CONTRACTS         | -                                     | -                        | 0                                  | -                       | -                         |
| 48010   | INTEREST                               | -                                     | 4,281                    | 0                                  | (4,281)                 | 4,281                     |
| 48150   | DONATIONS                              | -                                     | -                        | 0                                  | -                       | -                         |
| 49910   | ALL OTHER MISCELLANEOUS                | -                                     | 16,500                   | 0                                  | (16,500)                | 16,500                    |
| 49920   | TRANSFERS FROM OTHER FUNDS             | 4,221,732                             | 2,531,322                | 3,166,299                          | 634,977                 | 2,448,957                 |
| 49999   | OVER SHORT                             | -                                     | 1                        | 0                                  | (1)                     | 1                         |
|         |                                        | 42,494,771                            | 26,177,547               | 31,871,080                         | 5,693,533               | 23,997,654                |

**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  |
| EMERGENCY APPROPRIATIONS FY2020 (AUG)   | 730,674    |
| REVISED BUDGET TOTAL                    | 42,494,771 |

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

\* Combined Managed Care, Public Aid is 64% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF AUGUST 31, 2020

|                                          |                 | YTD        | YTD EXPENSE   | BUDGETED YTD        |
|------------------------------------------|-----------------|------------|---------------|---------------------|
|                                          |                 | FY 20      | PROJECTED     | VS                  |
| <u>EXPENSES</u>                          | <u>BUDGETED</u> |            | <u>BUDGET</u> | <u>ADJUSTED YTD</u> |
| 51110 REGULAR SALARIES AND WAGES         | 21,919,269      | 13,988,327 | 16,439,452    | 2,451,125           |
| 51120 PART TIME SALARIES & WAGES         | 2,608,307       | 1,706,800  | 1,956,230     | 249,430             |
| 51130 PAYROLL ACCRUAL YEAR END           | -               | -          | 0             | -                   |
| 51135 PAYROLL CONTINGENCY                | -               | -          | 0             | -                   |
| 51140 OVERTIME SALARIES & WAGES          | 50,163          | 44,823     | 37,622        | (7,201)             |
| 51145 BACK PAY WAGES                     | -               | -          | 0             | -                   |
| 51150 SICK PAY REIMBURSEMENT             | -               | -          | 0             | -                   |
| 51160 HOLIDAY PAY                        | -               | 6,730      | 0             | (6,730)             |
| 51180 SPECIAL PAY                        | 33,273          | 32,551     | 24,955        | (7,596)             |
| 51200 PERMANENT PART TIME                | 404,900         | -          | 303,675       | 303,675             |
| 51210 PERFORMANCE APPRAISALS             | -               | 1,553      | 0             | (1,553)             |
| 51220 VACATION PAYOUT                    | -               | 96,022     | 0             | (96,022)            |
| 51230 SICK PAYOUT                        | -               | 45,666     | 0             | (45,666)            |
| 51240 OPT OUT PREMIUM                    | 39,363          | 34,413     | 29,522        | (4,891)             |
| 51250 WELLNESS INITIATIVE                | -               | -          | 0             | -                   |
| 51260 INCENTIVE PAYMENTS                 | -               | -          | 0             | -                   |
| 61010 OFFICE SUPPLIES                    | 54,880          | 22,144     | 41,160        | 19,016              |
| 61020 COMPUTER SUPPLIES                  | 1,348           | 3,042      | 1,011         | (2,031)             |
| 61030 BOOKS, MANUAL & PERIODICALS        | 7,989           | 586        | 5,992         | 5,406               |
| 61040 OPERATIONAL SUPPLIES               | 116,313         | 38,459     | 87,235        | 48,776              |
| 61060 CLOTHING AND UNIFORMS              | -               | -          | 0             | -                   |
| 61070 CRAFT & RECREATIONAL SUPPLIES      | -               | -          | 0             | -                   |
| 61080 FOOD & PROVISIONS                  | 10,302          | 3,091      | 7,727         | 4,636               |
| 61090 PRINTING AND PHOTOGRAPHIC SUPPLIES | -               | -          | 0             | -                   |
| 61100 COMMUNICATION SUPPLIES             | -               | -          | 0             | -                   |
| 62010 MEDICAL SUPPLIES                   | 220,318         | 128,226    | 165,239       | 37,013              |
| 62020 DENTAL SUPPLIES                    | 151,995         | 54,456     | 113,996       | 59,540              |
| 62030 OXYGEN                             | -               | -          | 0             | -                   |
| 62040 DRUGS AND MEDICINE                 | 710,400         | 95,214     | 532,800       | 437,586             |
| 63010 BUILDING , GROUNDS, MAINTENANCE    | 511             | -          | 383           | 383                 |
| 63040 HOUSEKEEPING SUPPLIES              | -               | -          | 0             | -                   |
| 65020 LABORATORY SUPPLIES                | 22,370          | 917        | 16,778        | 15,861              |
| 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          | 58,414     | 72,340        | 13,926              |
| 71125 STAFFING SERVICES FEE              | -               | -          | 0             | -                   |
| 71150 CONSULTANTS                        | 657,230         | 205,240    | 492,923       | 287,683             |
| 71180 ARCHITECTURAL SERVICES             | -               | -          | 0             | -                   |
| 71220 COMPUTER SERVICES                  | 592,559         | 205,138    | 444,419       | 239,281             |
| 71230 SOFTWARE & ONLINE SERVICES         | 270,097         | 187,306    | 202,573       | 15,267              |
| 71260 APPLICATION HOSTING                | 171,240         | 128,430    | 128,430       | -                   |
| 71270 EMAIL ARCHIVAL                     | -               | -          | 0             | -                   |
| 71310 LABORATORY FEES                    | 943,800         | 316,361    | 707,850       | 391,489             |
| 71330 MEDICAL FEES                       | 351,465         | 92,221     | 263,599       | 171,378             |
| 71340 DENTAL FEES                        | -               | -          | 0             | -                   |
| 71350 RADIOLOGICAL FEES                  | 414,462         | 220,455    | 310,847       | 90,392              |
| 71360 PHARMACY FEES                      | 100,000         | 30,242     | 75,000        | 44,758              |
| 71440 STIPEND                            | -               | 7,020      | 0             | (7,020)             |
| 71445 MOVING EXPENSE REIMBURSEMENT       | -               | -          | 0             | -                   |
| 71450 MILEAGE REIMBURSEMENT              | 17,596          | 7,194      | 13,197        | 6,003               |
| 71470 EMPLOYEE RELATIONS                 | -               | -          | 0             | -                   |
| 71490 EMPLOYMENT ADS-HELP WANTED         | -               | -          | 0             | -                   |
| 71500 TRIPS AND TRAINING                 | 52,542          | 4,047      | 39,407        | 35,360              |
| 71525 CONTINUING MEDICAL EDUCATION       | 54,700          | 10,684     | 41,025        | 30,341              |
| 71620 LAUNDRY & CLEANING                 | 193,264         | 167,425    | 144,948       | (22,477)            |
| 71640 BIO HAZARD WASTE DISPOSAL          | -               | -          | 0             | -                   |
| 71650 SECURITY SERVICES                  | 259,444         | 126,288    | 194,583       | 68,295              |
| 71810 DUES & SUBSCRIPTIONS               | 29,197          | 15,853     | 21,898        | 6,045               |

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF AUGUST 31, 2020

|       |                                                   | YTD        | YTD EXPENSE | BUDGETED YTD |
|-------|---------------------------------------------------|------------|-------------|--------------|
|       | EXPENSES                                          | FY 20      | PROJECTED   | VS           |
|       | BUDGETED                                          |            | BUDGET      | ADJUSTED YTD |
| 71820 | DUES                                              | -          | 0           | -            |
| 71840 | PUBLICATIONS & LEGAL NOTICES                      | -          | 0           | -            |
| 71850 | ADVERTISING                                       | -          | 0           | -            |
| 71910 | GAS FOR HEATING                                   | 400        | 300         | 39           |
| 71920 | ELECTRICITY                                       | 1,500      | 1,125       | 256          |
| 71930 | WATER AND SEWER CHARGES                           | 150        | 113         | 24           |
| 71940 | TELEPHONE                                         | 53,312     | 39,984      | (66,011)     |
| 71950 | CELLULAR PHONES                                   | 16,585     | 12,439      | (5,913)      |
| 71960 | DATA/TELECOMMUNICATIONS                           | -          | 0           | -            |
| 71970 | COURIER SERVICES                                  | 13,877     | 10,408      | 4,796        |
| 71990 | AMBULANCE SERVICES                                | -          | 0           | -            |
| 72180 | INSURANCE CLAIMS                                  | -          | 0           | -            |
| 72250 | BLDG & GROUNDS MAINT. & REPAIR                    | -          | 0           | (373)        |
| 72260 | OFFICE EQUIPMENT MAINTENANCE                      | 777        | 583         | 324          |
| 72280 | EQUIPMENT MAINTENANCE                             | 49,624     | 37,218      | 4,189        |
| 72510 | BUILDING RENTALS                                  | -          | 0           | -            |
| 72530 | EQUIPMENT RENTALS                                 | 97,577     | 73,183      | 26,911       |
| 72560 | ALL OTHER RENTALS                                 | -          | 0           | (13,062)     |
| 72610 | TRANSPORTATION/PARTICIPANTS                       | 5,000      | 3,750       | 3,393        |
| 72820 | POSTAGE                                           | 57,393     | 43,045      | 784          |
| 72830 | PRINTING SERVICES                                 | 45,531     | 34,148      | 16,199       |
| 72840 | TEMPORARY EMPLOYMENT SERVICES                     | 15,800     | 11,850      | (16,897)     |
| 72850 | CONTRACT PHYSICIANS                               | 488,720    | 366,540     | (914)        |
| 72860 | CONTRACT DENTISTS                                 | -          | 0           | -            |
| 72870 | CONTRACT PROVIDERS - OTHER                        | 56,160     | 42,120      | 41,350       |
| 72940 | FEES ALL OTHER                                    | -          | 0           | -            |
| 72950 | REGISTRARS FEES                                   | -          | 0           | -            |
| 73140 | CALL TAKERS                                       | 19,661     | 14,746      | (2,627)      |
| 74060 | HEALTH PREMIUMS                                   | -          | 0           | (68)         |
| 74070 | OPT OUT PAYOUTS                                   | -          | 0           | -            |
| 74080 | H/L/D EMPLOYEE BENEFITS                           | 4,859,948  | 3,644,961   | 457,756      |
| 74100 | RETIREMENT BENEFITS/FICA                          | 1,929,792  | 1,447,344   | 310,771      |
| 74110 | RETIREMENT BENEFITS/IMRF                          | 2,376,169  | 1,782,127   | 387,378      |
| 79940 | MISCELLANEOUS CONTRACTUAL SERVICES                | 21,020     | 15,765      | (1,746)      |
| 79950 | ALL OTHER MISCELLANEOUS                           | -          | 0           | -            |
| 82010 | BUILDINGS AND STRUCTURES                          | -          | 0           | -            |
| 82020 | BUILDING IMPROVEMENTS                             | -          | 0           | (10,227)     |
| 84020 | RADIOS & ELECTRONIC EQUIPMENT                     | -          | 0           | -            |
| 84030 | COMPUTER EQUIPMENT                                | 80,099     | 60,074      | 16,429       |
| 84040 | COMPUTER SYSTEM SOFTWARE                          | -          | 0           | -            |
| 84050 | LABORATORY EQUIPMENT                              | -          | 0           | -            |
| 84060 | FURNITURE & OFFICE EQUIPMENT                      | -          | 0           | -            |
| 85070 | ALL OTHER CAPITAL OUTLAY                          | 131,058    | 98,293      | 73,365       |
|       | TOTAL                                             | 40,875,904 | 30,656,932  | 6,056,859    |
|       | EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 1,618,867  | 1,214,148   | (363,326)    |

**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     |
| EMERGENCY APPROPRIATIONS FY2020 (AUG)   | 558,514    |
| REVISED BUDGET TOTAL                    | 40,875,904 |