

**LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY20 EXPENDITURE TRIAL BALANCE SUMMARY
FQHC
AS OF SEPTEMBER 30, 2020**

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 7,350,519	\$ 7,350,519	100%
FQHC REIMBURSEMENTS	7,984,428	11,935,529	67%
INTERGOVERNMENTAL	9,726,402	11,517,275	84%
CHARGES FOR SERVICES	1,381,734	1,303,720	106%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	16,500	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,745,358	3,518,110	78%
TOTAL REVENUES	<u>\$ 29,204,940</u>	<u>\$ 35,625,153</u>	<u>82%</u>
EXPENSES			
PERSONNEL	\$ 17,477,164	\$ 20,879,397	84%
COMMODITIES	390,760	1,098,457	36%
CONTRACTUAL	9,059,048	12,066,133	75%
CAPITAL OUTLAY	84,395	232,115	36%
TOTAL EXPENSES	<u>\$ 27,011,368</u>	<u>\$ 34,276,102</u>	<u>79%</u>
 TOTAL FQHC EXCESS(DEFICIENCY)	 <u><u>\$ 2,193,573</u></u>	 <u><u>\$ 1,349,051</u></u>	

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FY 20 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
AS OF SEPTEMBER 30, 2020

		ADJUSTED YTD REVENUE RECOGNIZED	YTD REVENUE PROJECTED	BUDGETED YTD VS ADJUSTED YTD	NET 9/30/2020 A/R	YTD REVENUE RECOGNIZED FY 20
REVENUE:	BUDGETED	FY 20	BUDGET			
41100 PROPERTY TAXES	8,820,623	7,350,519	7,350,519	(0)	471,519	6,879,000
45160 BEHAVIORAL HEALTH FUNDS	98,428	82,023	82,023	-		82,023
45170 COMMUNITY HEALTH CENTER	7,408,475	4,931,621	6,173,729	1,242,108		4,931,621
45190 FEDERAL BUREAU PRISONS	-	-	0	-		-
45210 KID CARE REIMBURSEABLE	-	-	0	-		-
45230** MEDICARE FQHC	1,144,221	631,100	953,518	322,418		631,100
45231** MANAGED CARE MEDICARE	198,120	221,222	165,100	(56,122)		221,222
45250* ILLINOIS PUBLIC AID	80,428	(83,511)	67,023	150,534		(83,511)
45285* MANAGED CARE - MEDICAL	10,101,383	6,329,773	8,417,819	2,088,046		6,329,773
45286* MANAGED CARE - DENTAL	1,190,125	374,530	991,771	617,241		374,530
45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	3,031,126	1,280,124	2,525,939	1,245,815		1,280,124
45253 MEDICAID MCO PMPM	506,209	455,979	421,841	(34,138)		455,979
45255 IL DEPT OF PUBLIC HEALTH	1,163,510	1,159,716	969,592	(190,124)		1,159,716
45260 MEDICARE B	1,500	256	1,250	994		256
45265 MEDICARE A	-	-	0	-		-
45310 GRANTS - DEPARTMENT OF HUMAN SERVICES	2,199,093	1,759,872	1,832,577	72,705		1,759,872
45330 GRANTS - OTHER	-	-	0	-		-
45331 GRANTS - MUNICIPAL	250,000	151,055	208,333	57,278		151,055
45332 GRANTS - COUNTY	-	-	0	-		-
45333 GRANTS - STATE	-	-	0	-		-
45334 GRANTS - FEDERAL	334,511	99,466	278,759	179,293		99,466
45335 GRANTS - NON-PROFIT	436,236	317,604	363,530	45,926		317,604
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	137,392	292,428	155,036		137,392
46990 DENTAL REIMBURSEMENT	-	54	0	(54)		54
47050 INSURANCE REIMBURSEMENT	422,885	626,093	352,404	(273,689)		626,093
47060 FOOD SERVICE FEES	-	-	0	-		-
47170 MEDICAL REIMBURSEMENTS	-	1,871	0	(1,871)		1,871
47180 MEDICAL FEES	790,665	611,959	658,888	46,929		611,959
47220 REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010 INTEREST	-	4,310	0	(4,310)		4,310
48150 DONATIONS	-	-	0	-		-
49910 ALL OTHER MISCELLANEOUS	-	16,500	0	(16,500)		16,500
49920 TRANSFERS FROM OTHER FUNDS	4,221,732	2,745,358	3,518,110	772,752	87,866	2,657,492
49999 OVER SHORT	-	1	0	(1)		1
	42,750,184	29,204,940	35,625,153	6,420,213	559,385	28,645,555

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
EMERGENCY APPROPRIATIONS FY2020 (SEP)	255,413
REVISED BUDGET TOTAL	42,750,184

** Combined Managed Care, Medicare is 76% of YTD Projected Budget
* Combined Managed Care, Public Aid is 66% of YTD Projected Budget

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FQHC
AS OF SEPTEMBER 30, 2020

		YTD	YTD EXPENSE	BUDGETED YTD
	BUDGETED	FY 20	PROJECTED	VS
EXPENSES			BUDGET	ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	21,919,269	15,309,324	18,266,057	2,956,733
51120 PART TIME SALARIES & WAGES	2,608,307	1,882,400	2,173,589	291,189
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	50,163	50,961	41,803	(9,158)
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	6,988	0	(6,988)
51180 SPECIAL PAY	33,273	33,946	27,728	(6,218)
51200 PERMANENT PART TIME	404,900	-	337,417	337,417
51210 PERFORMANCE APPRAISALS	-	1,553	0	(1,553)
51220 VACATION PAYOUT	-	108,739	0	(108,739)
51230 SICK PAYOUT	-	45,666	0	(45,666)
51240 OPT OUT PREMIUM	39,363	37,589	32,803	(4,786)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	54,880	25,580	45,733	20,153
61020 COMPUTER SUPPLIES	11,348	3,042	9,457	6,415
61030 BOOKS, MANUAL & PERIODICALS	7,989	1,733	6,658	4,925
61040 OPERATIONAL SUPPLIES	126,895	42,459	105,746	63,287
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	10,302	3,091	8,585	5,494
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	221,458	140,292	184,548	44,256
62020 DENTAL SUPPLIES	151,995	58,721	126,662	67,941
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	710,400	114,181	592,000	477,819
63010 BUILDING , GROUNDS, MAINTENANCE	511	-	426	426
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	22,370	917	18,642	17,725
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	76,029	80,378	4,349
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	666,855	236,986	555,713	318,727
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	617,559	215,693	514,633	298,940
71230 SOFTWARE & ONLINE SERVICES	270,097	190,825	225,081	34,256
71260 APPLICATION HOSTING	171,240	142,700	142,700	-
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	943,800	358,888	786,500	427,612
71330 MEDICAL FEES	351,465	107,903	292,888	184,985
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	414,462	258,369	345,385	87,016
71360 PHARMACY FEES	100,000	33,812	83,333	49,521
71440 STIPEND	-	7,020	0	(7,020)
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,596	7,400	14,663	7,263
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	62,542	7,647	52,119	44,472
71525 CONTINUING MEDICAL EDUCATION	54,700	10,820	45,583	34,763
71620 LAUNDRY & CLEANING	314,950	167,425	262,458	95,034
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	259,444	141,823	216,203	74,380
71810 DUES & SUBSCRIPTIONS	29,197	15,853	24,331	8,478

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AS OF SEPTEMBER 30, 2020

			YTD FY 20	YTD EXPENSE PROJECTED <i>BUDGET</i>	BUDGETED YTD VS <i>ADJUSTED YTD</i>
	<u>EXPENSES</u>	<u>BUDGETED</u>			
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	-	-	0	-
71910	GAS FOR HEATING	400	261	333	72
71920	ELECTRICITY	1,500	869	1,250	381
71930	WATER AND SEWER CHARGES	150	89	125	36
71940	TELEPHONE	53,312	118,703	44,427	(74,276)
71950	CELLULAR PHONES	16,585	19,676	13,821	(5,855)
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	13,877	6,853	11,564	4,711
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	3,163	0	(3,163)
72260	OFFICE EQUIPMENT MAINTENANCE	777	259	648	389
72280	EQUIPMENT MAINTENANCE	49,624	33,579	41,353	7,774
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	97,577	52,804	81,314	28,510
72560	ALL OTHER RENTALS	-	13,062	0	(13,062)
72610	TRANSPORTATION/PARTICIPANTS	5,000	358	4,167	3,810
72820	POSTAGE	57,393	46,681	47,828	1,147
72830	PRINTING SERVICES	45,531	21,490	37,942	16,452
72840	TEMPORARY EMPLOYMENT SERVICES	15,800	28,747	13,167	(15,580)
72850	CONTRACT PHYSICIANS	488,720	437,251	407,267	(29,984)
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	56,160	850	46,800	45,950
72940	FEES ALL OTHER	-	-	0	-
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	19,661	22,513	16,384	(6,129)
74060	HEALTH PREMIUMS	-	84	0	(84)
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	4,859,948	3,508,379	4,049,957	541,578
74100	RETIREMENT BENEFITS/FICA	1,929,792	1,234,805	1,608,160	373,355
74110	RETIREMENT BENEFITS/IMRF	2,376,169	1,510,552	1,980,141	469,589
79940	MISCELLANEOUS CONTRACTUAL SERVICES	21,020	18,827	17,517	(1,310)
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	81,411	43,645	67,843	24,198
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070	ALL OTHER CAPITAL OUTLAY	197,126	30,523	164,272	133,749
	TOTAL	41,131,317	27,011,368	34,276,102	7,264,734
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,618,867	2,193,573	1,349,051	(844,522)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	38,475,446
INCREASE SALARIES	547,948
INCREASE CONTRACTUAL	225,951
FINAL COUNTY BOARD APPROVED BUDGET	<u>39,249,345</u>
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
EMERGENCY APPROPRIATIONS FY2020 (SEP)	<u>255,413</u>
REVISED BUDGET TOTAL	<u><u>41,131,317</u></u>