

**LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY21 EXPENDITURE TRIAL BALANCE SUMMARY
FQHC
AS OF AUGUST 31, 2021**

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,673,203	\$ 5,673,203	100%
FQHC REIMBURSEMENTS	8,202,642	9,571,850	86%
INTERGOVERNMENTAL	10,066,660	11,629,675	87%
CHARGES FOR SERVICES	1,430,584	1,381,861	104%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	18,960	27,000	70%
TRANSFERS FROM OTHER FUNDS	2,453,444	2,960,641	83%
TOTAL REVENUES	<u>\$ 27,845,492</u>	<u>\$ 31,244,230</u>	<u>89%</u>

EXPENSES

PERSONNEL	\$ 15,447,482	\$ 18,410,453	84%
COMMODITIES	604,139	935,201	65%
CONTRACTUAL	9,193,071	11,155,824	82%
CAPITAL OUTLAY	517,069	500,633	103%
TOTAL EXPENSES	<u>\$ 25,761,761</u>	<u>\$ 31,002,111</u>	<u>83%</u>

TOTAL FQHC EXCESS(DEFICIENCY)	<u>\$ 2,083,731</u>	<u>\$ 242,119</u>
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LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 21 EXPENDITURE TRIAL BALANCE ON OPERATIONS
FQHC
AS OF AUGUST 31, 2021

		ADJUSTED YTD REVENUE RECOGNIZED	YTD REVENUE PROJECTED	BUDGETED YTD VS ADJUSTED YTD	NET 8/31/2021 A/R	YTD REVENUE RECOGNIZED FY 21
REVENUE:	BUDGETED	FY 21	BUDGET			
41100 PROPERTY TAXES	7,564,270	5,673,203	5,673,203	0	2,042,078	3,631,125
45160 BEHAVIORAL HEALTH FUNDS	97,533	73,150	73,150	0		73,150
45170 COMMUNITY HEALTH CENTER	6,020,160	4,787,594	4,515,120	(272,474)		4,787,594
45190 FEDERAL BUREAU PRISONS	-	-	0	-		-
45210 KID CARE REIMBURSEABLE	-	-	0	-		-
45230** MEDICARE FQHC	1,048,405	410,485	786,304	375,819		410,485
45231** MANAGED CARE MEDICARE	199,698	209,719	149,774	(59,945)		209,719
45250* ILLINOIS PUBLIC AID	70,428	(20,021)	52,821	72,842		(20,021)
45285* MANAGED CARE - MEDICAL	9,394,421	6,743,617	7,045,816	302,199		6,743,617
45286* MANAGED CARE - DENTAL	934,519	554,618	700,889	146,271		554,618
45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,433,527	904,407	1,825,145	920,738		904,407
45253 MEDICAID MCO PMPM	358,010	268,395	268,507	112		268,395
45255 IL DEPT OF PUBLIC HEALTH	1,365,756	976,359	1,024,317	47,958		976,359
45260 MEDICARE B	1,500	370	1,125	755		370
45265 MEDICARE A	-	-	0	-		-
45310 GRANTS - DEPARTMENT OF HUMAN SERVICES	2,179,164	1,527,236	1,634,373	107,137		1,527,236
45330 GRANTS - OTHER	85,000	-	63,750	63,750		-
45331 GRANTS - MUNICIPAL	219,000	194,784	164,250	(30,534)		194,784
45332 GRANTS - COUNTY	-	-	0	-		-
45333 GRANTS - STATE	967,596	522,413	725,697	203,284		522,413
45334 GRANTS - FEDERAL	233,744	233,852	175,308	(58,544)		233,852
45335 GRANTS - NON-PROFIT	2,660,239	882,325	1,995,179	1,112,854		882,325
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	290,249	151,185	217,687	66,502		151,185
46990 DENTAL REIMBURSEMENT	-	(115)	0	115		(115)
47050 INSURANCE REIMBURSEMENT	803,711	631,548	602,783	(28,765)		631,548
47060 FOOD SERVICE FEES	-	-	0	-		-
47170 MEDICAL REIMBURSEMENTS	-	5,437	0	(5,437)		5,437
47180 MEDICAL FEES	748,521	639,301	561,391	(77,910)		639,301
47220 REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010 INTEREST	-	3,223	0	(3,223)		3,223
48150 DONATIONS	-	-	0	-		-
49910 ALL OTHER MISCELLANEOUS	36,000	18,960	27,000	8,040		18,960
49920 TRANSFERS FROM OTHER FUNDS	3,947,521	2,453,444	2,960,641	507,197	554,786	1,898,658
49999 OVER SHORT	-	5	0	(5)		5
	41,658,973	27,845,492	31,244,230	3,398,738	2,596,863	25,248,629

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	37,126,702
INCREASE PROPERTY TAXES	278,688
FINAL COUNTY BOARD APPROVED BUDGET	37,405,390
ESTIMATED CARRY-OVERS FROM FY2020 (MAR)	1,750,251
EMERGENCY APPROPRIATIONS FY2021 (MAY)	2,503,333
REVISED BUDGET TOTAL	41,658,973

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

* Combined Managed Care, Public Aid is 85% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
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FQHC
AS OF AUGUST 31, 2021

		YTD	YTD EXPENSE	BUDGETED YTD
		FY 21	PROJECTED	VS
EXPENSES	BUDGETED		BUDGET	ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	21,878,734	13,524,480	16,409,050	2,884,570
51120 PART TIME SALARIES & WAGES	2,227,699	1,706,645	1,670,774	(35,871)
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	44,129	53,202	33,097	(20,105)
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	3,601	0	(3,601)
51180 SPECIAL PAY	35,265	14,816	26,449	11,633
51200 PERMANENT PART TIME	318,382	-	238,787	238,787
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	85,390	0	(85,390)
51230 SICK PAYOUT	-	31,885	0	(31,885)
51240 OPT OUT PREMIUM	43,061	27,462	32,296	4,834
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	-	0	-
61010 OFFICE SUPPLIES	51,350	22,450	38,512	16,062
61020 COMPUTER SUPPLIES	8,840	10,591	6,630	(3,961)
61030 BOOKS, MANUAL & PERIODICALS	8,855	79	6,641	6,562
61040 OPERATIONAL SUPPLIES	78,219	54,215	58,664	4,449
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,800	1,191	2,850	1,659
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	351,651	266,826	263,738	(3,088)
62020 DENTAL SUPPLIES	152,654	114,881	114,491	(390)
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	584,766	133,161	438,575	305,414
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	6,800	501	5,100	4,599
65060 SIGN AND SAFETY SUPPLIES	-	246	0	(246)
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	-	0	-
71110 AUDITING AND ACCOUNTING FEES	-	-	0	-
71120 INTERPRETERS	81,381	110,098	61,036	(49,062)
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	714,919	195,617	536,189	340,572
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	548,770	468,886	411,578	(57,308)
71230 SOFTWARE & ONLINE SERVICES	455,421	325,980	341,566	15,586
71260 APPLICATION HOSTING	171,240	131,274	128,430	(2,844)
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	830,715	382,131	623,036	240,905
71330 MEDICAL FEES	191,935	94,987	143,951	48,964
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	594,362	297,265	445,771	148,506
71360 PHARMACY FEES	132,761	42,038	99,571	57,533
71440 STIPEND	291,084	72,090	218,313	146,223
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	31,256	1,557	23,442	21,885
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	39,180	11,410	29,385	17,976
71525 CONTINUING MEDICAL EDUCATION	53,400	4,535	40,050	35,515
71620 LAUNDRY & CLEANING	213,536	216,722	160,152	(56,570)
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	275,394	194,408	206,546	12,138
71810 DUES & SUBSCRIPTIONS	32,900	50,637	24,675	(25,962)

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FQHC
AS OF AUGUST 31, 2021

			YTD EXPENSE PROJECTED	BUDGETED YTD VS
	<u>BUDGETED</u>	<u>YTD FY 21</u>	<u>BUDGET</u>	<u>ADJUSTED YTD</u>
EXPENSES				
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	-	-	0	-
71910 GAS FOR HEATING	400	28	300	272
71920 ELECTRICITY	1,500	293	1,125	832
71930 WATER AND SEWER CHARGES	150	14	113	99
71940 TELEPHONE	123,105	143,066	92,329	(50,737)
71950 CELLULAR PHONES	27,126	22,201	20,345	(1,856)
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	13,820	9,408	10,365	957
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	21,601	0	(21,601)
72260 OFFICE EQUIPMENT MAINTENANCE	250	-	187	187
72280 EQUIPMENT MAINTENANCE	60,850	45,836	45,637	(199)
72510 BUILDING RENTALS	2,176	-	1,632	1,632
72530 EQUIPMENT RENTALS	71,100	52,161	53,325	1,164
72560 ALL OTHER RENTALS	-	37,334	0	(37,334)
72610 TRANSPORTATION/PARTICIPANTS	85,840	2,244	64,380	62,136
72820 POSTAGE	55,680	41,283	41,760	477
72830 PRINTING SERVICES	59,196	45,520	44,397	(1,123)
72840 TEMPORARY EMPLOYMENT SERVICES	314,047	140,644	235,535	94,891
72850 CONTRACT PHYSICIANS	235,272	218,202	176,454	(41,748)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	56,194	33,764	42,145	8,381
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	17,093	17,340	12,820	(4,520)
74060 HEALTH PREMIUMS	-	783	0	(783)
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	4,923,405	3,267,831	3,692,554	424,723
74100 RETIREMENT BENEFITS/FICA	1,877,867	1,111,401	1,408,400	296,999
74110 RETIREMENT BENEFITS/IMRF	2,269,502	1,342,042	1,702,126	360,084
79940 MISCELLANEOUS CONTRACTUAL SERVICES	21,605	40,438	16,204	(24,234)
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	76,534	23,319	57,401	34,082
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	590,976	493,750	443,232	(50,518)
TOTAL	41,336,148	25,761,761	31,002,111	5,240,350
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	322,825	2,083,731	242,119	(1,841,612)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	37,126,703
INCREASE H/L/D EMPLOYEE BENEFITS	278,683
FINAL COUNTY BOARD APPROVED BUDGET	37,405,386
ESTIMATED CARRY-OVERS FROM FY2020 (MAR)	1,657,536
EMERGENCY APPROPRIATIONS FY2021 (MAY)	2,273,226
REVISED BUDGET TOTAL	41,336,148