

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY25 TRIAL BALANCE SUMMARY
FQHC
AS OF JUNE 30, 2025

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,779,422	\$ 5,779,422	100%
FQHC REIMBURSEMENTS	5,749,084	9,864,547	58%
INTERGOVERNMENTAL	6,142,470	6,426,531	96%
CHARGES FOR SERVICES	975,204	905,346	108%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	-	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,761,563	1,998,221	88%
TOTAL REVENUES	\$ 20,407,743	\$ 24,974,067	82%
EXPENSES			
PERSONNEL	\$ 13,640,256	\$ 16,336,372	83%
COMMODITIES	412,870	588,972	70%
CONTRACTUAL	6,914,793	7,988,173	87%
CAPITAL OUTLAY	5,252	47,877	11%
TOTAL EXPENSES	\$ 20,973,170	\$ 24,961,394	84%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ (565,427)	\$ 12,673	

LAKE COUNTY HEALTH DEPARTMENT
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FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF JUNE 30, 2025

		ADJUSTED	YTD REVENUE	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
			RECOGNIZED	PROJECTED	VS	6/30/2025	RECOGNIZED
REVENUE:		BUDGETED	FY 25	BUDGET	ADJUSTED YTD	A/R	FY 25
41100	PROPERTY TAXES	9,907,580	5,779,422	5,779,422	0	780,729	4,998,693
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	3,013,611	2,995,811	(17,800)	-	3,013,611
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	541,285	269,338	315,750	46,412	-	269,338
45231**	MANAGED CARE MEDICARE	414,979	89,285	242,071	152,786	-	89,285
45250*	ILLINOIS PUBLIC AID	-	(1,340)	0	1,340	-	(1,340)
45285*	MANAGED CARE - MEDICAL	12,600,833	4,398,594	7,350,486	2,951,892	-	4,398,594
45286*	MANAGED CARE - DENTAL	1,764,622	729,305	1,029,363	300,058	-	729,305
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	621,185	1,484,698	863,513	-	621,185
45253	MEDICAID MCO PMPM	40,000	9,944	23,333	13,389	-	9,944
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,181,933	1,210,140	28,207	-	1,181,933
45260	MEDICARE B	-	331	0	(331)	-	331
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	1,473,622	1,466,484	(7,138)	-	1,473,622
45330	GRANTS - OTHER	162,500	47,089	94,792	47,703	-	47,089
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	133,972	58,657	78,150	19,493	-	58,657
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	274,255	164,379	159,982	(4,397)	-	164,379
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	961,528	515,550	560,891	45,341	-	515,550
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	3,595	0	(3,595)	-	3,595
47180	MEDICAL FEES	316,240	290,550	184,473	(106,077)	-	290,550
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	1,130	0	(1,130)	-	1,130
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	-	0	-	-	-
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	1,761,563	1,998,221	236,658	32,660	1,728,903
49999	OVER SHORT	-	-	0	-	-	-
		42,812,685	20,407,743	24,974,067	4,566,324	813,389	19,594,354

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	41,661,594
INCREASE PROPERTY TAXES	805,200
FINAL COUNTY BOARD APPROVED BUDGET	42,466,794
ESTIMATED CARRY-OVERS FROM FY2024 (MAR)	345,891
REVISED BUDGET TOTAL	42,812,685

** Combined Managed Care, Medicare is 64% of YTD Projected Budget
* Combined Managed Care, Public Aid is 58% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
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AS OF JUNE 30, 2025

		YTD	YTD EXPENSE	BUDGETED YTD
	EXPENSES	FY 25	PROJECTED	VS
		BUDGETED	BUDGET	ADJUSTED YTD
51110	REGULAR SALARIES AND WAGES	25,349,853	12,545,511	14,787,414
51120	PART TIME SALARIES & WAGES	2,439,784	869,952	1,423,207
51130	PAYROLL ACCRUAL YEAR END	-	-	0
51135	PAYROLL CONTINGENCY	-	-	0
51140	OVERTIME SALARIES & WAGES	65,600	22,674	38,267
51145	BACK PAY WAGES	-	-	0
51150	SICK PAY REIMBURSEMENT	-	-	0
51160	HOLIDAY PAY	-	2,624	0
51180	SPECIAL PAY	43,621	15,859	25,446
51200	PERMANENT PART TIME	50,000	-	29,167
51210	PERFORMANCE APPRAISALS	-	3,781	0
51220	VACATION PAYOUT	-	47,523	0
51230	SICK PAYOUT	-	43,688	0
51240	OPT OUT PREMIUM	56,351	34,362	32,871
51250	WELLNESS INITIATIVE	-	-	0
51260	INCENTIVE PAYMENTS	-	54,281	0
61010	OFFICE SUPPLIES	48,516	21,545	28,301
61020	COMPUTER SUPPLIES	3,225	2,434	1,881
61030	BOOKS, MANUAL & PERIODICALS	3,190	89	1,861
61040	OPERATIONAL SUPPLIES	57,944	53,298	33,801
61060	CLOTHING AND UNIFORMS	-	-	0
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0
61080	FOOD & PROVISIONS	3,484	1,762	2,032
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0
61100	COMMUNICATION SUPPLIES	-	-	0
62010	MEDICAL SUPPLIES	310,554	142,690	181,157
62020	DENTAL SUPPLIES	226,000	119,607	131,833
62030	OXYGEN	-	-	0
62040	DRUGS AND MEDICINE	352,253	71,444	205,481
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0
63040	HOUSEKEEPING SUPPLIES	-	-	0
65020	LABORATORY SUPPLIES	4,500	-	2,625
65060	SIGN AND SAFETY SUPPLIES	-	-	0
65090	GASOLINE	-	-	0
65110	LUBRICANTS	-	-	0
65180	MISCELLANEOUS COMMODITIES	-	-	0
71110	AUDITING AND ACCOUNTING FEES	-	-	0
71120	INTERPRETERS	199,446	64,812	116,344
71125	STAFFING SERVICES FEE	-	-	0
71150	CONSULTANTS	470,364	216,377	274,379
71180	ARCHITECTURAL SERVICES	-	-	0
71220	COMPUTER SERVICES	439,825	286,182	256,564
71230	SOFTWARE & ONLINE SERVICES	320,134	253,992	186,745
71260	APPLICATION HOSTING	184,355	91,220	107,540
71270	EMAIL ARCHIVAL	-	-	0
71310	LABORATORY FEES	175,000	40,955	102,083
71330	MEDICAL FEES	271,118	100,173	158,152
71340	DENTAL FEES	-	-	0
71350	RADIOLOGICAL FEES	716,037	221,854	417,688
71360	PHARMACY FEES	85,000	6,016	49,583
71440	STIPEND	8,860	4,270	5,168
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0
71450	MILEAGE REIMBURSEMENT	11,620	2,747	6,778
71470	EMPLOYEE RELATIONS	-	-	0
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0
71500	TRIPS AND TRAINING	48,608	7,315	28,355
71525	CONTINUING MEDICAL EDUCATION	47,699	3,291	27,824
71620	LAUNDRY & CLEANING	413,852	138,405	241,414
71640	BIO HAZARD WASTE DISPOSAL	-	-	0
71650	SECURITY SERVICES	389,914	146,828	227,450
71810	DUES & SUBSCRIPTIONS	33,321	19,893	19,437

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			YTD EXPENSE PROJECTED	BUDGETED YTD VS
EXPENSES	BUDGETED	YTD FY 25	BUDGET	ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	7,356	151,119	4,291	(146,828)
71910 GAS FOR HEATING	400	252	233	(19)
71920 ELECTRICITY	1,100	587	642	55
71930 WATER AND SEWER CHARGES	200	48	117	69
71940 TELEPHONE	55,000	23,807	32,083	8,276
71950 CELLULAR PHONES	21,075	11,907	12,294	387
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,945	8,524	10,468	1,944
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	420	-	245	245
72280 EQUIPMENT MAINTENANCE	74,141	18,496	43,249	24,753
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	70,627	25,946	41,199	15,253
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,400	11,092	17,733	6,641
72820 POSTAGE	84,242	28,116	49,141	21,025
72830 PRINTING SERVICES	50,931	27,508	29,710	2,202
72840 TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	4,599	(12,203)
72850 CONTRACT PHYSICIANS	269,112	478,463	156,982	(321,481)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	53,130	12,160	30,993	18,833
72940 ALL OTHER FEES	-	90	0	(90)
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	19,414	10,434	11,325	891
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,652,246	2,719,086	3,297,144	578,058
74100 RETIREMENT BENEFITS/FICA	1,967,912	995,649	1,147,949	152,300
74110 RETIREMENT BENEFITS/IMRF	1,477,274	765,914	861,743	95,829
79940 MISCELLANEOUS CONTRACTUAL SERVICES	18,049	4,462	10,529	6,067
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	-	41,869	41,869
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	2,800	-	1,633	1,633
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	7,500	5,252	4,375	(877)
TOTAL	42,790,963	20,973,170	24,961,394	3,988,224
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,722	(565,427)	12,673	578,100
EXPENSE BUDGET:				
BOH BUDGET AS SUBMITTED	41,661,594			
INCREASE SALARIES	805,200			
FINAL COUNTY BOARD APPROVED BUDGET	42,466,794			
ESTIMATED CARRY-OVERS FROM FY2024 (MAR)	324,169			
REVISED BUDGET TOTAL	42,790,963			