

**LAKE COUNTY HEALTH DEPARTMENT**  
**FINANCE OFFICE**  
**FY24 TRIAL BALANCE SUMMARY**  
**FQHC**  
**AS OF SEPTEMBER 30, 2024**

<b>OPERATIONS</b>			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 7,653,179	\$ 7,653,179	100%
FQHC REIMBURSEMENTS	9,780,157	13,914,281	70%
INTERGOVERNMENTAL	10,780,341	11,081,163	97%
CHARGES FOR SERVICES	996,484	1,420,643	70%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	227	28,750	1%
TRANSFERS FROM OTHER FUNDS	2,273,533	2,947,523	77%
TOTAL REVENUES	<u>\$ 31,483,921</u>	<u>\$ 37,045,539</u>	<u>85%</u>
EXPENSES			
PERSONNEL	\$ 18,566,099	\$ 23,035,595	81%
COMMODITIES	1,086,410	1,220,365	89%
CONTRACTUAL	9,879,148	12,293,441	80%
CAPITAL OUTLAY	212,493	465,386	46%
TOTAL EXPENSES	<u>\$ 29,744,150</u>	<u>\$ 37,014,787</u>	<u>80%</u>
TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 1,739,771</u></u>	<u><u>\$ 30,752</u></u>	

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FY 24 TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF SEPTEMBER 30, 2024

		ADJUSTED		BUDGETED YTD		NET	YTD REVENUE
		BUDGETED	YTD REVENUE	YTD REVENUE	VS	9/30/2024	RECOGNIZED
REVENUE:			RECOGNIZED	PROJECTED	ADJUSTED YTD	A/R	RECOGNIZED
			FY 24	BUDGET			FY 24
41100	PROPERTY TAXES	9,183,815	7,653,179	7,653,179	(0)	(839,599)	8,492,778
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	7,983,342	6,645,020	6,652,785	7,765	-	6,645,020
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	385,569	322,182	321,308	(874)	-	322,182
45231**	MANAGED CARE MEDICARE	181,444	270,501	151,203	(119,298)	-	270,501
45250*	ILLINOIS PUBLIC AID	-	5,524	0	(5,524)	-	5,524
45285*	MANAGED CARE - MEDICAL	13,168,494	7,655,466	10,973,745	3,318,279	-	7,655,466
45286*	MANAGED CARE - DENTAL	1,551,388	1,100,107	1,292,823	192,716	-	1,100,107
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,977,256	1,024,584	1,647,713	623,129	-	1,024,584
45253	MEDICAID MCO PMPM	40,000	71,181	33,333	(37,848)	-	71,181
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,243,823	1,728,772	484,949	-	1,243,823
45260	MEDICARE B	-	103	0	(103)	-	103
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,456,858	2,082,180	2,047,382	(34,798)	-	2,082,180
45330	GRANTS - OTHER	-	-	0	-	-	-
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	175,656	139,827	146,580	6,553	-	139,827
45336	REVENUE FROM DMH CONTRACT	-	-	0	-	-	-
45340	OTHER FEDERAL FUNDS	-	-	0	-	-	-
45350	OTHER STATE FUNDS	-	-	0	-	-	-
46010	FEES	-	-	0	-	-	-
46420	COPY CHARGES	-	59	0	(59)	-	59
46980	DENTAL FEES	325,644	201,247	271,370	70,123	-	201,247
46990	DENTAL REIMBURSEMENT	3,191	-	2,659	2,659	-	-
47050	INSURANCE REIMBURSEMENT	922,580	344,155	768,817	424,662	-	344,155
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	22,428	0	(22,428)	-	22,428
47180	MEDICAL FEES	453,356	423,660	377,797	(45,863)	-	423,660
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	4,929	0	(4,929)	-	4,929
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	34,500	227	28,750	28,523	-	227
49920	TRANSFERS FROM OTHER FUNDS	3,537,028	2,273,533	2,947,523	673,990	169,395	2,104,138
49999	OVER SHORT	-	5	0	(5)	-	5
		44,454,648	31,483,921	37,045,539	5,561,618	(670,204)	32,154,125

**REVENUE BUDGET:**

BOH BUDGET AS SUBMITTED	41,162,529
INCREASE PROPERTY TAXES	104,191
INCREASE TRANSFERS FROM OTHER FUNDS	291,872
FINAL COUNTY BOARD APPROVED BUDGET	<u>41,558,592</u>
ESTIMATED CARRY-OVERS FROM FY2023 (FEB)	125,432
ESTIMATED CARRY-OVERS FROM FY2023 (APR)	2,729,828
EMERGENCY APPROPRIATIONS FY2024 (SEP)	40,795
REVISED BUDGET TOTAL	<u>44,454,648</u>

\*\* Combined Managed Care, Medicare is 125% of YTD Projected Budget

\* Combined Managed Care, Public Aid is 70% of YTD Projected Budget

**LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 24 TRIAL BALANCE ON OPERATIONS  
FQHC  
AS OF SEPTEMBER 30, 2024**

<b>EXPENSES</b>	<b>BUDGETED</b>	<b>YTD FY 24</b>	<b>YTD EXPENSE PROJECTED BUDGET</b>	<b>BUDGETED YTD VS ADJUSTED YTD</b>
51110 REGULAR SALARIES AND WAGES	25,364,054	17,179,848	21,136,712	3,956,864
51120 PART TIME SALARIES & WAGES	1,992,562	1,064,448	1,660,468	596,020
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	63,400	48,717	52,833	4,116
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	4,390	0	(4,390)
51180 SPECIAL PAY	42,112	26,138	35,093	8,955
51200 PERMANENT PART TIME	125,660	-	104,717	104,717
51210 PERFORMANCE APPRAISALS	-	10,769	0	(10,769)
51220 VACATION PAYOUT	-	85,453	0	(85,453)
51230 SICK PAYOUT	-	36,491	0	(36,491)
51240 OPT OUT PREMIUM	54,926	51,718	45,772	(5,946)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	58,128	0	(58,128)
61010 OFFICE SUPPLIES	42,888	34,024	35,740	1,716
61020 COMPUTER SUPPLIES	13,937	3,232	11,614	8,382
61030 BOOKS, MANUAL & PERIODICALS	12,277	30	10,231	10,201
61040 OPERATIONAL SUPPLIES	437,907	573,695	364,922	(208,773)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,000	2,986	2,500	(486)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	275,054	220,175	229,212	9,037
62020 DENTAL SUPPLIES	353,344	156,393	294,453	138,060
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	321,532	95,876	267,943	172,067
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	3,750	3,750
65060 SIGN AND SAFETY SUPPLIES	-	-	0	-
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	-	0	-
71110 AUDITING AND ACCOUNTING FEES	-	-	0	-
71120 INTERPRETERS	212,639	155,103	177,199	22,096
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	935,831	810,575	779,859	(30,716)
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	891,463	364,642	742,886	378,244
71230 SOFTWARE & ONLINE SERVICES	262,657	187,649	218,881	31,232
71260 APPLICATION HOSTING	180,870	133,853	150,725	16,873
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	185,000	99,410	154,167	54,757
71330 MEDICAL FEES	258,941	182,107	215,784	33,677
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	730,542	230,711	608,785	378,074
71360 PHARMACY FEES	85,000	22,532	70,833	48,301
71440 STIPEND	34,555	11,725	28,796	17,071
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,316	3,298	14,430	11,132
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	13,196	10,515	10,997	483
71500 TRIPS AND TRAINING	49,057	20,593	40,881	20,288
71525 CONTINUING MEDICAL EDUCATION	54,350	6,264	45,292	39,028
71620 LAUNDRY & CLEANING	414,252	248,110	345,210	97,100
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	311,121	217,362	259,268	41,906
71810 DUES & SUBSCRIPTIONS	38,426	53,972	32,022	(21,950)

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FQHC  
AS OF SEPTEMBER 30, 2024**

<b>EXPENSES</b>	<b>BUDGETED</b>	<b>YTD FY 24</b>	<b>YTD EXPENSE PROJECTED BUDGET</b>	<b>BUDGETED YTD VS ADJUSTED YTD</b>
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	47,022	72,346	39,185	(33,161)
71910 GAS FOR HEATING	780	288	650	362
71920 ELECTRICITY	1,300	1,014	1,083	69
71930 WATER AND SEWER CHARGES	250	83	208	125
71940 TELEPHONE	60,000	27,607	50,000	22,393
71950 CELLULAR PHONES	29,719	17,434	24,766	7,332
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	16,310	12,476	13,592	1,116
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	454	-	378	378
72280 EQUIPMENT MAINTENANCE	61,050	39,321	50,875	11,554
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	75,533	48,587	62,944	14,357
72560 ALL OTHER RENTALS	-	(167)	0	167
72610 TRANSPORTATION/PARTICIPANTS	30,000	3,862	25,000	21,138
72820 POSTAGE	69,435	47,419	57,863	10,444
72830 PRINTING SERVICES	45,455	40,991	37,879	(3,112)
72840 TEMPORARY EMPLOYMENT SERVICES	-	216,752	0	(216,752)
72850 CONTRACT PHYSICIANS	319,033	461,191	265,861	(195,330)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	50,667	11,343	42,223	30,880
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	29,461	13,121	24,551	11,430
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,611,449	3,826,755	4,676,207	849,452
74100 RETIREMENT BENEFITS/FICA	2,096,001	1,342,294	1,746,667	404,373
74110 RETIREMENT BENEFITS/IMRF	1,522,708	931,239	1,268,923	337,684
79940 MISCELLANEOUS CONTRACTUAL SERVICES	10,285	6,774	8,571	1,797
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	-	59,813	59,813
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	209,581	6,752	174,651	167,899
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	239,106	21,311	199,255	177,944
85070 ALL OTHER CAPITAL OUTLAY	38,000	184,429	31,667	(152,762)
TOTAL	44,417,743	29,744,150	37,014,787	7,270,637
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>36,904</b>	<b>1,739,771</b>	<b>30,752</b>	<b>(1,709,019)</b>

**EXPENSE BUDGET:**

BOH BUDGET AS SUBMITTED	41,162,529
INCREASE SALARIES	240,102
INCREASE CONTRACTUAL	155,961
FINAL COUNTY BOARD APPROVED BUDGET	<u>41,558,592</u>
ESTIMATED CARRY-OVERS FROM FY2023 (DEC)	50,000
ESTIMATED CARRY-OVERS FROM FY2023 (FEB)	125,432
ESTIMATED CARRY-OVERS FROM FY2023 (APR)	2,648,698
EMERGENCY APPROPRIATIONS FY2024 (SEP)	<u>35,021</u>
REVISED BUDGET TOTAL	<u><u>44,417,743</u></u>