

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY24 TRIAL BALANCE SUMMARY
FQHC
AS OF JULY 31, 2024

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 6,122,543	\$ 6,122,543	100%
FQHC REIMBURSEMENTS	7,805,754	11,131,426	70%
INTERGOVERNMENTAL	8,932,709	8,837,734	101%
CHARGES FOR SERVICES	895,638	1,136,513	79%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	227	23,000	1%
TRANSFERS FROM OTHER FUNDS	1,850,950	2,358,019	78%
TOTAL REVENUES	<u>\$ 25,607,821</u>	<u>\$ 29,609,235</u>	<u>86%</u>
EXPENSES			
PERSONNEL	\$ 14,937,401	\$ 18,411,919	81%
COMMODITIES	985,308	976,293	101%
CONTRACTUAL	8,133,158	9,827,962	83%
CAPITAL OUTLAY	191,181	372,309	51%
TOTAL EXPENSES	<u>\$ 24,247,048</u>	<u>\$ 29,588,483</u>	<u>82%</u>
TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 1,360,773</u></u>	<u><u>\$ 20,752</u></u>	

**LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 24 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF JULY 31, 2024**

		ADJUSTED YTD REVENUE RECOGNIZED <i>FY 24</i>	YTD REVENUE PROJECTED <i>BUDGET</i>	BUDGETED YTD VS <i>ADJUSTED YTD</i>	NET 7/31/2024 <i>A/R</i>	YTD REVENUE RECOGNIZED <i>FY 24</i>
REVENUE:						
41100	PROPERTY TAXES	9,183,815	6,122,543	6,122,543	(0)	4,690,493
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-
45170	COMMUNITY HEALTH CENTER	7,983,342	5,612,951	5,322,228	(290,723)	5,612,951
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	385,569	281,883	257,046	(24,837)	281,883
45231**	MANAGED CARE MEDICARE	181,444	219,340	120,963	(98,377)	219,340
45250*	ILLINOIS PUBLIC AID	-	4,490	0	(4,490)	4,490
45285*	MANAGED CARE - MEDICAL	13,168,494	6,043,572	8,778,996	2,735,424	6,043,572
45286*	MANAGED CARE - DENTAL	1,551,388	883,549	1,034,259	150,710	883,549
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,977,256	878,634	1,318,171	439,537	878,634
45253	MEDICAID MCO PMPM	40,000	64,472	26,667	(37,805)	64,472
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,004,487	1,383,017	378,530	1,004,487
45260	MEDICARE B	-	(73)	0	73	(73)
45265	MEDICARE A	-	-	0	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,416,063	1,618,461	1,610,709	(7,752)	1,618,461
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	126,699	117,104	(9,595)	126,699
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	161,212	217,096	55,884	161,212
46990	DENTAL REIMBURSEMENT	3,191	-	2,127	2,127	-
47050	INSURANCE REIMBURSEMENT	922,580	391,371	615,053	223,682	391,371
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	14,205	0	(14,205)	14,205
47180	MEDICAL FEES	453,356	322,706	302,237	(20,469)	322,706
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	6,081	0	(6,081)	6,081
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	34,500	227	23,000	22,773	227
49920	TRANSFERS FROM OTHER FUNDS	3,537,028	1,850,950	2,358,019	507,069	1,799,548
49999	OVER SHORT	-	5	0	(5)	5
		<u>44,413,853</u>	<u>25,607,821</u>	<u>29,609,235</u>	<u>4,001,414</u>	<u>1,483,453</u>

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)	<u>2,729,828</u>
REVISED BUDGET TOTAL	<u>44,413,853</u>

** Combined Managed Care, Medicare is 133% 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 JULY 31, 2024**

EXPENSES	BUDGETED	YTD FY 24	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	25,339,217	13,886,364	16,892,812	3,006,448
51120 PART TIME SALARIES & WAGES	1,992,562	818,113	1,328,375	510,262
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	63,400	37,498	42,267	4,769
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	3,695	0	(3,695)
51180 SPECIAL PAY	42,112	21,164	28,075	6,911
51200 PERMANENT PART TIME	125,660	-	83,773	83,773
51210 PERFORMANCE APPRAISALS	-	10,769	0	(10,769)
51220 VACATION PAYOUT	-	62,764	0	(62,764)
51230 SICK PAYOUT	-	21,241	0	(21,241)
51240 OPT OUT PREMIUM	54,926	39,440	36,617	(2,823)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	36,353	0	(36,353)
61010 OFFICE SUPPLIES	42,888	26,112	28,592	2,480
61020 COMPUTER SUPPLIES	13,937	3,107	9,291	6,184
61030 BOOKS, MANUAL & PERIODICALS	12,277	30	8,185	8,155
61040 OPERATIONAL SUPPLIES	437,907	570,476	291,938	(278,538)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,000	2,695	2,000	(695)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	275,054	178,981	183,369	4,388
62020 DENTAL SUPPLIES	353,344	121,834	235,563	113,729
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	321,532	82,074	214,355	132,281
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	3,000	3,000
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	117,759	141,759	24,000
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	935,831	720,379	623,887	(96,492)
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	891,463	454,662	594,308	139,646
71230 SOFTWARE & ONLINE SERVICES	262,657	183,620	175,105	(8,515)
71260 APPLICATION HOSTING	180,870	89,235	120,580	31,345
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	185,000	73,984	123,333	49,349
71330 MEDICAL FEES	258,941	178,154	172,627	(5,527)
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	730,542	207,670	487,028	279,358
71360 PHARMACY FEES	85,000	18,180	56,667	38,488
71440 STIPEND	34,555	10,510	23,037	12,527
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,316	2,249	11,544	9,295
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	13,196	10,515	8,797	(1,718)
71500 TRIPS AND TRAINING	49,057	17,003	32,705	15,702
71525 CONTINUING MEDICAL EDUCATION	54,350	3,998	36,233	32,233
71620 LAUNDRY & CLEANING	414,252	111,935	276,168	164,233
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	311,121	171,958	207,414	35,456
71810 DUES & SUBSCRIPTIONS	38,426	53,772	25,617	(28,155)

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FINANCE OFFICE
FY 24 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF JULY 31, 2024**

EXPENSES	BUDGETED	YTD FY 24	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	47,022	72,346	31,348	(40,998)
71910 GAS FOR HEATING	780	288	520	232
71920 ELECTRICITY	1,300	1,014	867	(147)
71930 WATER AND SEWER CHARGES	250	83	167	84
71940 TELEPHONE	60,000	27,142	40,000	12,858
71950 CELLULAR PHONES	29,719	12,570	19,813	7,243
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	16,310	9,696	10,873	1,177
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	454	-	303	303
72280 EQUIPMENT MAINTENANCE	61,050	24,252	40,700	16,448
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	75,533	40,724	50,355	9,631
72560 ALL OTHER RENTALS	-	(167)	0	167
72610 TRANSPORTATION/PARTICIPANTS	30,000	350	20,000	19,650
72820 POSTAGE	69,435	41,920	46,290	4,370
72830 PRINTING SERVICES	45,455	28,425	30,303	1,878
72840 TEMPORARY EMPLOYMENT SERVICES	-	166,355	0	(166,355)
72850 CONTRACT PHYSICIANS	319,033	346,545	212,689	(133,856)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	50,667	8,227	33,778	25,551
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	29,461	11,659	19,641	7,982
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,604,526	3,059,074	3,736,351	677,277
74100 RETIREMENT BENEFITS/FICA	2,094,101	1,088,447	1,396,067	307,620
74110 RETIREMENT BENEFITS/IMRF	1,521,347	762,503	1,014,231	251,728
79940 MISCELLANEOUS CONTRACTUAL SERVICES	10,285	6,124	6,857	733
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	-	47,851	47,851
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	209,581	6,752	139,721	132,969
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	239,106	-	159,404	159,404
85070 ALL OTHER CAPITAL OUTLAY	38,000	184,429	25,333	(159,096)
TOTAL	44,382,722	24,247,048	29,588,483	5,341,435
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,130	1,360,773	20,752	(1,340,021)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	41,162,529
INCREASE SALARIES	240,102
INCREASE CONTRACTUAL	155,961
FINAL COUNTY BOARD APPROVED BUDGET	41,558,592
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
REVISED BUDGET TOTAL	44,382,722