

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

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,357,225	\$ 5,357,225	100%
FQHC REIMBURSEMENTS	6,637,528	9,739,997	68%
INTERGOVERNMENTAL	8,139,974	7,733,016	105%
CHARGES FOR SERVICES	764,612	994,450	77%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	227	20,125	1%
TRANSFERS FROM OTHER FUNDS	1,617,687	2,063,266	78%
TOTAL REVENUES	\$ 22,517,253	\$ 25,908,079	87%
EXPENSES			
PERSONNEL	\$ 13,024,985	\$ 16,110,428	81%
COMMODITIES	920,764	854,256	108%
CONTRACTUAL	7,068,815	8,599,470	82%
CAPITAL OUTLAY	191,181	325,770	59%
TOTAL EXPENSES	\$ 21,205,746	\$ 25,889,924	82%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 1,311,507	\$ 18,155	

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

		ADJUSTED YTD REVENUE RECOGNIZED FY 24	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 6/30/2024 A/R	YTD REVENUE RECOGNIZED FY 24
REVENUE:	<i>BUDGETED</i>					
41100	PROPERTY TAXES	9,183,815	5,357,225	5,357,225	(0)	731,932
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-
45170	COMMUNITY HEALTH CENTER	7,983,342	5,176,190	4,656,950	(519,240)	5,176,190
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	385,569	230,943	224,915	(6,028)	230,943
45231**	MANAGED CARE MEDICARE	181,444	188,723	105,842	(82,881)	188,723
45250*	ILLINOIS PUBLIC AID	-	2,830	0	(2,830)	2,830
45285*	MANAGED CARE - MEDICAL	13,168,494	5,086,015	7,681,622	2,595,607	5,086,015
45286*	MANAGED CARE - DENTAL	1,551,388	765,849	904,976	139,127	765,849
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,977,256	785,664	1,153,399	367,735	785,664
45253	MEDICAID MCO PMPM	40,000	54,724	23,333	(31,391)	54,724
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	886,337	1,210,140	323,803	886,337
45260	MEDICARE B	-	286	0	(286)	286
45265	MEDICARE A	-	-	0	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,416,063	1,477,118	1,409,370	(67,748)	1,477,118
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	122,824	102,466	(20,358)	122,824
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	140,532	189,959	49,427	140,532
46990	DENTAL REIMBURSEMENT	3,191	-	1,861	1,861	-
47050	INSURANCE REIMBURSEMENT	922,580	326,469	538,172	211,703	326,469
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	12,218	0	(12,218)	12,218
47180	MEDICAL FEES	453,356	280,009	264,458	(15,551)	280,009
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	5,320	0	(5,320)	5,320
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	34,500	227	20,125	19,898	227
49920	TRANSFERS FROM OTHER FUNDS	3,537,028	1,617,687	2,063,266	445,579	1,388,336
49999	OVER SHORT	-	5	0	(5)	5
		<u>44,413,853</u>	<u>22,517,253</u>	<u>25,908,079</u>	<u>3,390,826</u>	<u>961,283</u>
						<u>21,555,969</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 127% of YTD Projected Budget

* Combined Managed Care, Public Aid is 68% of YTD Projected Budget

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

EXPENSES	BUDGETED	YTD FY 24	YTD EXPENSE	BUDGETED YTD
			PROJECTED BUDGET	VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	25,339,217	12,102,644	14,781,210	2,678,566
51120 PART TIME SALARIES & WAGES	1,992,562	706,966	1,162,328	455,362
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	63,400	36,297	36,983	686
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	3,695	0	(3,695)
51180 SPECIAL PAY	42,112	19,355	24,565	5,210
51200 PERMANENT PART TIME	125,660	-	73,302	73,302
51210 PERFORMANCE APPRAISALS	-	10,769	0	(10,769)
51220 VACATION PAYOUT	-	62,748	0	(62,748)
51230 SICK PAYOUT	-	21,241	0	(21,241)
51240 OPT OUT PREMIUM	54,926	34,574	32,040	(2,534)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	26,695	0	(26,695)
61010 OFFICE SUPPLIES	42,888	23,173	25,018	1,845
61020 COMPUTER SUPPLIES	13,937	3,107	8,130	5,023
61030 BOOKS, MANUAL & PERIODICALS	12,277	30	7,162	7,132
61040 OPERATIONAL SUPPLIES	437,907	566,507	255,446	(311,061)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,000	2,405	1,750	(655)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	275,054	148,357	160,448	12,091
62020 DENTAL SUPPLIES	353,344	98,948	206,117	107,169
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	321,532	78,238	187,560	109,322
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	2,625	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	212,639	80,914	124,039	43,125
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	935,831	696,360	545,901	(150,459)
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	891,463	414,029	520,020	105,991
71230 SOFTWARE & ONLINE SERVICES	262,657	140,797	153,217	12,420
71260 APPLICATION HOSTING	180,870	89,235	105,508	16,273
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	185,000	57,010	107,917	50,907
71330 MEDICAL FEES	258,941	145,057	151,049	5,992
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	730,542	177,100	426,150	249,050
71360 PHARMACY FEES	85,000	13,157	49,583	36,426
71440 STIPEND	34,555	9,891	20,157	10,266
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,316	1,875	10,101	8,226
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	13,196	10,515	7,698	(2,817)
71500 TRIPS AND TRAINING	49,057	12,619	28,617	15,998
71525 CONTINUING MEDICAL EDUCATION	54,350	3,998	31,704	27,706
71620 LAUNDRY & CLEANING	414,252	85,244	241,647	156,403
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	311,121	122,484	181,487	59,003
71810 DUES & SUBSCRIPTIONS	38,426	53,072	22,415	(30,657)

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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	70,364	27,430	(42,934)
71910 GAS FOR HEATING	780	212	455	243
71920 ELECTRICITY	1,300	602	758	156
71930 WATER AND SEWER CHARGES	250	48	146	98
71940 TELEPHONE	60,000	23,493	35,000	11,507
71950 CELLULAR PHONES	29,719	10,900	17,336	6,436
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	16,310	8,299	9,514	1,215
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	454	-	265	265
72280 EQUIPMENT MAINTENANCE	61,050	23,936	35,613	11,677
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	75,533	24,781	44,061	19,280
72560 ALL OTHER RENTALS	-	(167)	0	167
72610 TRANSPORTATION/PARTICIPANTS	30,000	350	17,500	17,150
72820 POSTAGE	69,435	28,978	40,504	11,526
72830 PRINTING SERVICES	45,455	16,217	26,515	10,298
72840 TEMPORARY EMPLOYMENT SERVICES	-	120,774	0	(120,774)
72850 CONTRACT PHYSICIANS	319,033	305,361	186,103	(119,258)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	50,667	6,840	29,556	22,716
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	29,461	10,228	17,186	6,958
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,604,526	2,681,714	3,269,307	587,593
74100 RETIREMENT BENEFITS/FICA	2,094,101	951,518	1,221,559	270,041
74110 RETIREMENT BENEFITS/IMRF	1,521,347	666,169	887,452	221,283
79940 MISCELLANEOUS CONTRACTUAL SERVICES	10,285	4,842	6,000	1,158
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	209,581	6,752	122,256	115,504
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	239,106	-	139,478	139,478
85070 ALL OTHER CAPITAL OUTLAY	38,000	184,429	22,167	(162,262)
TOTAL	44,382,722	21,205,746	25,889,924	4,684,178
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,130	1,311,507	18,155	(1,293,352)

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