

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY25 TRIAL BALANCE SUMMARY
FQHC
AS OF MARCH 31, 2025

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 3,302,527	\$ 3,302,527	100%
FQHC REIMBURSEMENTS	3,161,326	5,636,884	56%
INTERGOVERNMENTAL	3,520,148	3,672,303	96%
CHARGES FOR SERVICES	602,096	517,340	116%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	-	-	No Budget
TRANSFERS FROM OTHER FUNDS	995,285	1,141,840	87%
TOTAL REVENUES	\$ 11,581,381	\$ 14,270,894	81%
EXPENSES			
PERSONNEL	\$ 7,761,725	\$ 9,335,070	83%
COMMODITIES	200,029	336,555	59%
CONTRACTUAL	3,688,786	4,564,670	81%
CAPITAL OUTLAY	0	27,358	0%
TOTAL EXPENSES	\$ 11,650,539	\$ 14,263,653	82%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ (69,159)	\$ 7,241	

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FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MARCH 31, 2025

		ADJUSTED	YTD REVENUE	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
		YTD REVENUE	RECOGNIZED	PROJECTED	VS	3/31/2025	RECOGNIZED
REVENUE:		BUDGETED	FY 25	BUDGET	ADJUSTED YTD	A/R	FY 25
41100	PROPERTY TAXES	9,907,580	3,302,527	3,302,527	0	3,302,527	-
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	1,855,807	1,711,892	(143,915)	-	1,855,807
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	541,285	109,625	180,428	70,803	-	109,625
45231**	MANAGED CARE MEDICARE	414,979	43,163	138,326	95,163	-	43,163
45250*	ILLINOIS PUBLIC AID	-	(6,974)	0	6,974	-	(6,974)
45285*	MANAGED CARE - MEDICAL	12,600,833	2,419,149	4,200,278	1,781,129	-	2,419,149
45286*	MANAGED CARE - DENTAL	1,764,622	394,890	588,207	193,317	-	394,890
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	347,286	848,399	501,113	-	347,286
45253	MEDICAID MCO PMPM	40,000	6,934	13,333	6,399	-	6,934
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	551,915	691,509	139,594	-	551,915
45260	MEDICARE B	-	(185)	0	185	-	(185)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	904,604	837,991	(66,613)	-	904,604
45330	GRANTS - OTHER	162,500	28,222	54,167	25,945	-	28,222
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	133,972	27,036	44,657	17,621	-	27,036
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	99,396	91,418	(7,978)	-	99,396
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	961,528	327,085	320,509	(6,576)	-	327,085
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	-	0	-	-	-
47180	MEDICAL FEES	316,240	174,899	105,413	(69,486)	-	174,899
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	716	0	(716)	-	716
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	-	0	-	-	-
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	995,285	1,141,840	146,555	218,671	776,614
49999	OVER SHORT	-	-	0	-	-	-
		42,812,685	11,581,381	14,270,894	2,689,513	3,521,197	8,060,183

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 48% of YTD Projected Budget
* Combined Managed Care, Public Aid is 56% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
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		YTD	YTD EXPENSE	BUDGETED YTD
	EXPENSES	FY 25	PROJECTED	VS
		BUDGETED	BUDGET	ADJUSTED YTD
51110	REGULAR SALARIES AND WAGES	25,349,853	7,143,210	8,449,951
51120	PART TIME SALARIES & WAGES	2,439,784	494,498	813,261
51130	PAYROLL ACCRUAL YEAR END	-	-	0
51135	PAYROLL CONTINGENCY	-	-	0
51140	OVERTIME SALARIES & WAGES	65,600	11,864	21,867
51145	BACK PAY WAGES	-	-	0
51150	SICK PAY REIMBURSEMENT	-	-	0
51160	HOLIDAY PAY	-	1,278	0
51180	SPECIAL PAY	43,621	9,917	14,540
51200	PERMANENT PART TIME	50,000	-	16,667
51210	PERFORMANCE APPRAISALS	-	3,781	0
51220	VACATION PAYOUT	-	20,922	0
51230	SICK PAYOUT	-	31,949	0
51240	OPT OUT PREMIUM	56,351	21,483	18,784
51250	WELLNESS INITIATIVE	-	-	0
51260	INCENTIVE PAYMENTS	-	22,824	0
61010	OFFICE SUPPLIES	48,516	13,184	16,172
61020	COMPUTER SUPPLIES	3,225	747	1,075
61030	BOOKS, MANUAL & PERIODICALS	3,190	89	1,063
61040	OPERATIONAL SUPPLIES	57,944	14,318	19,315
61060	CLOTHING AND UNIFORMS	-	-	0
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0
61080	FOOD & PROVISIONS	3,484	825	1,161
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0
61100	COMMUNICATION SUPPLIES	-	-	0
62010	MEDICAL SUPPLIES	310,554	79,048	103,518
62020	DENTAL SUPPLIES	226,000	67,162	75,333
62030	OXYGEN	-	-	0
62040	DRUGS AND MEDICINE	352,253	24,655	117,418
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0
63040	HOUSEKEEPING SUPPLIES	-	-	0
65020	LABORATORY SUPPLIES	4,500	-	1,500
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	39,928	66,482
71125	STAFFING SERVICES FEE	-	-	0
71150	CONSULTANTS	470,364	91,735	156,788
71180	ARCHITECTURAL SERVICES	-	-	0
71220	COMPUTER SERVICES	439,825	84,258	146,608
71230	SOFTWARE & ONLINE SERVICES	320,134	163,277	106,711
71260	APPLICATION HOSTING	184,355	42,677	61,452
71270	EMAIL ARCHIVAL	-	-	0
71310	LABORATORY FEES	175,000	20,778	58,333
71330	MEDICAL FEES	271,118	59,499	90,373
71340	DENTAL FEES	-	-	0
71350	RADIOLOGICAL FEES	716,037	105,689	238,679
71360	PHARMACY FEES	85,000	2,717	28,333
71440	STIPEND	8,860	2,421	2,953
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0
71450	MILEAGE REIMBURSEMENT	11,620	1,408	3,873
71470	EMPLOYEE RELATIONS	-	-	0
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0
71500	TRIPS AND TRAINING	48,608	3,237	16,203
71525	CONTINUING MEDICAL EDUCATION	47,699	2,708	15,900
71620	LAUNDRY & CLEANING	413,852	82,429	137,951
71640	BIO HAZARD WASTE DISPOSAL	-	-	0
71650	SECURITY SERVICES	389,914	71,759	129,971
71810	DUES & SUBSCRIPTIONS	33,321	18,969	11,107

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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	-	2,452	2,452
71910 GAS FOR HEATING	400	-	133	133
71920 ELECTRICITY	1,100	-	367	367
71930 WATER AND SEWER CHARGES	200	-	67	67
71940 TELEPHONE	55,000	11,773	18,333	6,560
71950 CELLULAR PHONES	21,075	6,670	7,025	355
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,945	4,221	5,982	1,761
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	420	-	140	140
72280 EQUIPMENT MAINTENANCE	74,141	12,494	24,714	12,220
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	70,627	10,671	23,542	12,871
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,400	4,523	10,133	5,610
72820 POSTAGE	84,242	16,117	28,081	11,964
72830 PRINTING SERVICES	50,931	22,807	16,977	(5,830)
72840 TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	2,628	(14,174)
72850 CONTRACT PHYSICIANS	269,112	244,181	89,704	(154,477)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	53,130	5,016	17,710	12,694
72940 ALL OTHER FEES	-	35	0	(35)
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	19,414	4,475	6,471	1,996
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,652,246	1,538,003	1,884,082	346,079
74100 RETIREMENT BENEFITS/FICA	1,967,912	563,743	655,971	92,228
74110 RETIREMENT BENEFITS/IMRF	1,477,274	431,542	492,425	60,883
79940 MISCELLANEOUS CONTRACTUAL SERVICES	18,049	2,226	6,016	3,790
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	-	23,925	23,925
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	2,800	-	933	933
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	7,500	-	2,500	2,500
TOTAL	42,790,963	11,650,539	14,263,653	2,613,114
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,722	(69,159)	7,241	76,400
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			