

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

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 6,887,861	\$ 6,887,861	100%
FQHC REIMBURSEMENTS	8,846,472	12,522,854	71%
INTERGOVERNMENTAL	9,997,611	9,942,451	101%
CHARGES FOR SERVICES	953,423	1,278,578	75%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	227	25,875	1%
TRANSFERS FROM OTHER FUNDS	2,073,461	2,652,771	78%
TOTAL REVENUES	\$ 28,759,055	\$ 33,310,390	86%
EXPENSES			
PERSONNEL	\$ 16,805,777	\$ 20,713,409	81%
COMMODITIES	1,031,693	1,098,330	94%
CONTRACTUAL	9,091,817	11,056,463	82%
CAPITAL OUTLAY	191,181	418,847	46%
TOTAL EXPENSES	\$ 27,120,469	\$ 33,287,049	81%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 1,638,585	\$ 23,341	

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

		BUDGETED	ADJUSTED YTD REVENUE RECOGNIZED FY 24	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 8/31/2024 A/R	YTD REVENUE RECOGNIZED FY 24
REVENUE:							
41100	PROPERTY TAXES	9,183,815	6,887,861	6,887,861	(0)	1,809,415	5,078,446
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	7,983,342	6,206,099	5,987,507	(218,592)	-	6,206,099
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	385,569	306,560	289,177	(17,383)	-	306,560
45231**	MANAGED CARE MEDICARE	181,444	244,598	136,083	(108,515)	-	244,598
45250*	ILLINOIS PUBLIC AID	-	3,624	0	(3,624)	-	3,624
45285*	MANAGED CARE - MEDICAL	13,168,494	6,928,278	9,876,371	2,948,093	-	6,928,278
45286*	MANAGED CARE - DENTAL	1,551,388	994,318	1,163,541	169,223	-	994,318
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,977,256	923,876	1,482,942	559,066	-	923,876
45253	MEDICAID MCO PMPM	40,000	64,472	30,000	(34,472)	-	64,472
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,143,024	1,555,895	412,871	-	1,143,024
45260	MEDICARE B	-	377	0	(377)	-	377
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,416,063	1,892,904	1,812,047	(80,857)	-	1,892,904
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	135,953	131,742	(4,211)	-	135,953
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	183,814	244,233	60,419	-	183,814
46990	DENTAL REIMBURSEMENT	3,191	-	2,393	2,393	-	-
47050	INSURANCE REIMBURSEMENT	922,580	370,277	691,935	321,658	-	370,277
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	15,040	0	(15,040)	-	15,040
47180	MEDICAL FEES	453,356	378,677	340,017	(38,660)	-	378,677
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	5,551	0	(5,551)	-	5,551
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	34,500	227	25,875	25,648	-	227
49920	TRANSFERS FROM OTHER FUNDS	3,537,028	2,073,461	2,652,771	579,310	273,914	1,799,548
49999	OVER SHORT	-	5	0	(5)	-	5
		<u>44,413,853</u>	<u>28,759,055</u>	<u>33,310,390</u>	<u>4,551,335</u>	<u>2,083,329</u>	<u>26,675,726</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 130% of YTD Projected Budget

* Combined Managed Care, Public Aid is 71% of YTD Projected Budget

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

EXPENSES	BUDGETED	YTD FY 24	YTD EXPENSE	BUDGETED YTD
			PROJECTED BUDGET	VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	25,339,217	15,579,488	19,004,413	3,424,925
51120 PART TIME SALARIES & WAGES	1,992,562	948,932	1,494,422	545,490
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	63,400	44,310	47,550	3,240
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	4,390	0	(4,390)
51180 SPECIAL PAY	42,112	24,449	31,584	7,135
51200 PERMANENT PART TIME	125,660	-	94,245	94,245
51210 PERFORMANCE APPRAISALS	-	10,769	0	(10,769)
51220 VACATION PAYOUT	-	72,395	0	(72,395)
51230 SICK PAYOUT	-	21,241	0	(21,241)
51240 OPT OUT PREMIUM	54,926	46,911	41,195	(5,716)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	52,893	0	(52,893)
61010 OFFICE SUPPLIES	42,888	29,364	32,166	2,802
61020 COMPUTER SUPPLIES	13,937	3,205	10,453	7,248
61030 BOOKS, MANUAL & PERIODICALS	12,277	30	9,208	9,178
61040 OPERATIONAL SUPPLIES	437,907	572,986	328,430	(244,556)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,000	2,986	2,250	(736)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	275,054	194,162	206,291	12,129
62020 DENTAL SUPPLIES	353,344	133,172	265,008	131,836
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	321,532	95,788	241,149	145,361
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	3,375	3,375
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	159,479	41,720
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	935,831	781,457	701,873	(79,584)
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	891,463	467,224	668,597	201,373
71230 SOFTWARE & ONLINE SERVICES	262,657	183,892	196,993	13,101
71260 APPLICATION HOSTING	180,870	118,980	135,653	16,673
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	185,000	80,698	138,750	58,052
71330 MEDICAL FEES	258,941	178,699	194,206	15,507
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	730,542	212,184	547,907	335,723
71360 PHARMACY FEES	85,000	21,707	63,750	42,043
71440 STIPEND	34,555	11,125	25,916	14,791
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	17,316	3,084	12,987	9,903
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	13,196	10,515	9,897	(618)
71500 TRIPS AND TRAINING	49,057	19,063	36,793	17,730
71525 CONTINUING MEDICAL EDUCATION	54,350	6,264	40,763	34,499
71620 LAUNDRY & CLEANING	414,252	220,875	310,689	89,814
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	311,121	198,263	233,341	35,078
71810 DUES & SUBSCRIPTIONS	38,426	53,772	28,820	(24,952)

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 FINANCE OFFICE
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 AS OF AUGUST 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	35,267	(37,079)
71910 GAS FOR HEATING	780	288	585	297
71920 ELECTRICITY	1,300	1,014	975	(39)
71930 WATER AND SEWER CHARGES	250	83	188	105
71940 TELEPHONE	60,000	22,828	45,000	22,172
71950 CELLULAR PHONES	29,719	15,809	22,290	6,481
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	16,310	11,086	12,233	1,147
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	454	-	341	341
72280 EQUIPMENT MAINTENANCE	61,050	39,594	45,788	6,194
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	75,533	46,329	56,650	10,321
72560 ALL OTHER RENTALS	-	(167)	0	167
72610 TRANSPORTATION/PARTICIPANTS	30,000	350	22,500	22,150
72820 POSTAGE	69,435	47,419	52,076	4,657
72830 PRINTING SERVICES	45,455	40,474	34,091	(6,383)
72840 TEMPORARY EMPLOYMENT SERVICES	-	189,432	0	(189,432)
72850 CONTRACT PHYSICIANS	319,033	369,029	239,275	(129,754)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	50,667	10,032	38,000	27,968
72940 FEES ALL OTHER	-	-	0	-
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	29,461	11,659	22,096	10,437
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,604,526	3,448,711	4,203,394	754,683
74100 RETIREMENT BENEFITS/FICA	2,094,101	1,222,471	1,570,576	348,105
74110 RETIREMENT BENEFITS/IMRF	1,521,347	850,990	1,141,010	290,020
79940 MISCELLANEOUS CONTRACTUAL SERVICES	10,285	6,478	7,714	1,236
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	-	53,832	53,832
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	209,581	6,752	157,186	150,434
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	239,106	-	179,329	179,329
85070 ALL OTHER CAPITAL OUTLAY	38,000	184,429	28,500	(155,929)
TOTAL	44,382,722	27,120,469	33,287,049	6,166,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,130	1,638,585	23,341	(1,615,244)

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