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

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	$ 4,953,790	$ 4,953,790	100%
FQHC REIMBURSEMENTS	5,006,551	8,455,326	59%
INTERGOVERNMENTAL	5,288,058	5,508,456	96%
CHARGES FOR SERVICES	915,662	776,012	118%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	-	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,522,458	1,712,761	89%
TOTAL REVENUES	$ 17,686,519	$ 21,406,345	83%
EXPENSES			
PERSONNEL	$ 11,792,610	$ 14,002,605	84%
COMMODITIES	318,179	504,834	63%
CONTRACTUAL	5,909,308	6,847,010	86%
CAPITAL OUTLAY	0	41,038	0%
TOTAL EXPENSES	$ 18,020,096	$ 21,395,487	84%
TOTAL FQHC EXCESS(DEFICIENCY)	$ (333,577)	$ 10,858	

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MAY 31, 2025

	REVENUE:	***BUDGETED***	**ADJUSTED YTD REVENUE RECOGNIZED *FY 25***	**YTD REVENUE PROJECTED *BUDGET***	**BUDGETED YTD VS *ADJUSTED YTD***	**NET 5/31/2025 *A/R***	**YTD REVENUE RECOGNIZED *FY 25***
41100	PROPERTY TAXES	9,907,580	4,953,790	4,953,790	-	4,153,498	800,292
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-		-
45170	COMMUNITY HEALTH CENTER	5,135,676	2,628,444	2,567,838	(60,606)		2,628,444
45190	FEDERAL BUREAU PRISONS	-	-	0	-		-
45210	KID CARE REIMBURSEABLE	-	-	0	-		-
45230**	MEDICARE FQHC	541,285	197,223	270,643	73,420		197,223
45231**	MANAGED CARE MEDICARE	414,979	78,830	207,490	128,660		78,830
45250*	ILLINOIS PUBLIC AID	-	(5,668)	0	5,668		(5,668)
45285*	MANAGED CARE - MEDICAL	12,600,833	3,824,739	6,300,417	2,475,678		3,824,739
45286*	MANAGED CARE - DENTAL	1,764,622	626,428	882,311	255,883		626,428
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	555,384	1,272,598	717,214		555,384
45253	MEDICAID MCO PMPM	40,000	8,414	20,000	11,586		8,414
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	984,852	1,037,263	52,411		984,852
45260	MEDICARE B	-	(8)	0	8		(8)
45265	MEDICARE A	-	-	0	-		-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-		-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	1,297,454	1,256,986	(40,468)		1,297,454
45330	GRANTS - OTHER	162,500	41,460	81,250	39,790		41,460
45331	GRANTS - MUNICIPAL	-	-	0	-		-
45332	GRANTS - COUNTY	-	-	0	-		-
45333	GRANTS - STATE	-	-	0	-		-
45334	GRANTS - FEDERAL	-	-	0	-		-
45335	GRANTS - NON-PROFIT	133,972	57,058	66,986	9,928		57,058
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	141,423	137,128	(4,295)		141,423
46990	DENTAL REIMBURSEMENT	-	-	0	-		-
47050	INSURANCE REIMBURSEMENT	961,528	516,721	480,764	(35,957)		516,721
47060	FOOD SERVICE FEES	-	-	0	-		-
47170	MEDICAL REIMBURSEMENTS	-	638	0	(638)		638
47180	MEDICAL FEES	316,240	255,853	158,120	(97,733)		255,853
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-		-
48010	INTEREST	-	1,027	0	(1,027)		1,027
48150	DONATIONS	-	-	0	-		-
49910	ALL OTHER MISCELLANEOUS	-	-	0	-		-
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	1,522,458	1,712,761	190,303	262,317	1,260,140
49999	OVER SHORT	-	-	0	-		-
		42,812,685	17,686,519	21,406,345	3,719,826	4,415,815	13,270,704

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 58% of YTD Projected Budget
* Combined Managed Care, Public Aid is 59% of YTD Projected Budget

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MAY 31, 2025

	EXPENSES	BUDGETED	YTD FY 25	YTD EXPENSE PROJECTED *BUDGET*	BUDGETED YTD VS *ADJUSTED YTD*
51110	REGULAR SALARIES AND WAGES	25,349,853	10,840,987	12,674,926	1,833,939
51120	PART TIME SALARIES & WAGES	2,439,784	748,240	1,219,892	471,652
51130	PAYROLL ACCRUAL YEAR END	-	-	0	-
51135	PAYROLL CONTINGENCY	-	-	0	-
51140	OVERTIME SALARIES & WAGES	65,600	20,307	32,800	12,493
51145	BACK PAY WAGES	-	-	0	-
51150	SICK PAY REIMBURSEMENT	-	-	0	-
51160	HOLIDAY PAY	-	2,624	0	(2,624)
51180	SPECIAL PAY	43,621	13,930	21,811	7,881
51200	PERMANENT PART TIME	50,000	-	25,000	25,000
51210	PERFORMANCE APPRAISALS	-	3,781	0	(3,781)
51220	VACATION PAYOUT	-	47,523	0	(47,523)
51230	SICK PAYOUT	-	43,688	0	(43,688)
51240	OPT OUT PREMIUM	56,351	30,454	28,176	(2,278)
51250	WELLNESS INITIATIVE	-	-	0	-
51260	INCENTIVE PAYMENTS	-	41,076	0	(41,076)
61010	OFFICE SUPPLIES	48,516	19,250	24,258	5,008
61020	COMPUTER SUPPLIES	3,225	2,434	1,613	(821)
61030	BOOKS, MANUAL & PERIODICALS	3,190	89	1,595	1,506
61040	OPERATIONAL SUPPLIES	57,944	19,933	28,972	9,039
61060	CLOTHING AND UNIFORMS	-	-	0	-
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080	FOOD & PROVISIONS	3,484	1,489	1,742	253
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100	COMMUNICATION SUPPLIES	-	-	0	-
62010	MEDICAL SUPPLIES	310,554	120,394	155,277	34,883
62020	DENTAL SUPPLIES	226,000	101,754	113,000	11,246
62030	OXYGEN	-	-	0	-
62040	DRUGS AND MEDICINE	352,253	52,836	176,127	123,291
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040	HOUSEKEEPING SUPPLIES	-	-	0	-
65020	LABORATORY SUPPLIES	4,500	-	2,250	2,250
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	64,812	99,723	34,911
71125	STAFFING SERVICES FEE	-	-	0	-
71150	CONSULTANTS	470,364	184,975	235,182	50,207
71180	ARCHITECTURAL SERVICES	-	-	0	-
71220	COMPUTER SERVICES	439,825	193,890	219,912	26,022
71230	SOFTWARE & ONLINE SERVICES	320,134	255,195	160,067	(95,128)
71260	APPLICATION HOSTING	184,355	73,617	92,178	18,561
71270	EMAIL ARCHIVAL	-	-	0	-
71310	LABORATORY FEES	175,000	40,563	87,500	46,937
71330	MEDICAL FEES	271,118	81,207	135,559	54,352
71340	DENTAL FEES	-	-	0	-
71350	RADIOLOGICAL FEES	716,037	183,092	358,019	174,927
71360	PHARMACY FEES	85,000	4,977	42,500	37,523
71440	STIPEND	8,860	3,635	4,430	795
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450	MILEAGE REIMBURSEMENT	11,620	2,327	5,810	3,483
71470	EMPLOYEE RELATIONS	-	-	0	-
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500	TRIPS AND TRAINING	48,608	6,415	24,304	17,889
71525	CONTINUING MEDICAL EDUCATION	47,699	3,156	23,850	20,694
71620	LAUNDRY & CLEANING	413,852	109,664	206,926	97,262
71640	BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650	SECURITY SERVICES	389,914	122,214	194,957	72,743
71810	DUES & SUBSCRIPTIONS	33,321	19,699	16,661	(3,038)

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MAY 31, 2025

	EXPENSES	BUDGETED	YTD FY 25	YTD EXPENSE PROJECTED *BUDGET*	BUDGETED YTD VS *ADJUSTED YTD*
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	7,356	139,529	3,678	(135,851)
71910	GAS FOR HEATING	400	-	200	200
71920	ELECTRICITY	1,100	-	550	550
71930	WATER AND SEWER CHARGES	200	-	100	100
71940	TELEPHONE	55,000	19,375	27,500	8,125
71950	CELLULAR PHONES	21,075	10,147	10,538	391
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	17,945	5,689	8,973	3,284
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	420	-	210	210
72280	EQUIPMENT MAINTENANCE	74,141	17,127	37,071	19,944
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	70,627	20,913	35,314	14,401
72560	ALL OTHER RENTALS	-	-	0	-
72610	TRANSPORTATION/PARTICIPANTS	30,400	8,893	15,200	6,307
72820	POSTAGE	84,242	16,368	42,121	25,753
72830	PRINTING SERVICES	50,931	24,480	25,466	986
72840	TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	3,942	(12,860)
72850	CONTRACT PHYSICIANS	269,112	410,522	134,556	(275,966)
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	53,130	9,633	26,565	16,932
72940	ALL OTHER FEES	-	70	0	(70)
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	19,414	8,973	9,707	734
74060	HEALTH PREMIUMS	-	-	0	-
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	5,652,246	2,325,475	2,826,123	500,648
74100	RETIREMENT BENEFITS/FICA	1,967,912	860,484	983,956	123,472
74110	RETIREMENT BENEFITS/IMRF	1,477,274	661,974	738,637	76,663
79940	MISCELLANEOUS CONTRACTUAL SERVICES	18,049	3,416	9,025	5,609
79950	ALL OTHER MISCELLANEOUS	-	-	0	-
82010	BUILDINGS AND STRUCTURES	-	-	0	-
82020	BUILDING IMPROVEMENTS	71,776	-	35,888	35,888
84020	RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030	COMPUTER EQUIPMENT	2,800	-	1,400	1,400
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABRORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070	ALL OTHER CAPITAL OUTLAY	7,500	-	3,750	3,750
	TOTAL	42,790,963	18,020,096	21,395,487	3,375,391
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	21,722	(333,577)	10,858	344,435

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