

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

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 6,605,053	\$ 6,605,053	100%
FQHC REIMBURSEMENTS	6,527,855	11,273,767	58%
INTERGOVERNMENTAL	7,003,874	7,344,607	95%
CHARGES FOR SERVICES	1,143,126	1,034,683	110%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	-	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,020,998	2,283,681	88%
TOTAL REVENUES	<u>\$ 23,300,907</u>	<u>\$ 28,541,791</u>	<u>82%</u>

EXPENSES

PERSONNEL	\$ 15,684,909	\$ 18,670,139	84%
COMMODITIES	490,757	673,111	73%
CONTRACTUAL	8,170,856	9,129,344	90%
CAPITAL OUTLAY	5,252	54,718	10%
TOTAL EXPENSES	<u>\$ 24,351,773</u>	<u>\$ 28,527,312</u>	<u>85%</u>

TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ (1,050,866)</u></u>	<u><u>\$ 14,479</u></u>	
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LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF JULY 31, 2025

		ADJUSTED	YTD REVENUE	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
			RECOGNIZED	PROJECTED	VS	7/31/2025	RECOGNIZED
REVENUE:		BUDGETED	FY 25	BUDGET	ADJUSTED YTD	A/R	FY 25
41100	PROPERTY TAXES	9,907,580	6,605,053	6,605,053	(0)	1,360,853	5,244,200
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	3,397,851	3,423,784	25,933	-	3,397,851
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	541,285	326,853	360,857	34,004	-	326,853
45231**	MANAGED CARE MEDICARE	414,979	109,438	276,653	167,215	-	109,438
45250*	ILLINOIS PUBLIC AID	-	(1,762)	0	1,762	-	(1,762)
45285*	MANAGED CARE - MEDICAL	12,600,833	5,001,768	8,400,555	3,398,787	-	5,001,768
45286*	MANAGED CARE - DENTAL	1,764,622	823,103	1,176,415	353,312	-	823,103
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	702,984	1,696,797	993,813	-	702,984
45253	MEDICAID MCO PMPM	40,000	10,244	26,667	16,423	-	10,244
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,410,159	1,383,017	(27,142)	-	1,410,159
45260	MEDICARE B	-	477	0	(477)	-	477
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	1,637,553	1,675,981	38,428	-	1,637,553
45330	GRANTS - OTHER	162,500	53,879	108,333	54,454	-	53,879
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	133,972	59,182	89,315	30,133	-	59,182
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	191,558	182,837	(8,721)	-	191,558
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	961,528	614,527	641,019	26,492	-	614,527
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	4,830	0	(4,830)	-	4,830
47180	MEDICAL FEES	316,240	330,946	210,827	(120,119)	-	330,946
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	1,265	0	(1,265)	-	1,265
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	-	0	-	-	-
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	2,020,998	2,283,681	262,683	64,499	1,956,499
49999	OVER SHORT	-	-	0	-	-	-
		42,812,685	23,300,907	28,541,791	5,240,884	1,425,352	21,875,554

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 68% of YTD Projected Budget
* Combined Managed Care, Public Aid is 58% of YTD Projected Budget

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

		YTD	YTD EXPENSE	BUDGETED YTD
	EXPENSES	FY 25	PROJECTED	VS
		BUDGETED	BUDGET	ADJUSTED YTD
51110	REGULAR SALARIES AND WAGES	25,349,853	14,440,754	16,899,902
51120	PART TIME SALARIES & WAGES	2,439,784	998,952	1,626,523
51130	PAYROLL ACCRUAL YEAR END	-	-	0
51135	PAYROLL CONTINGENCY	-	-	0
51140	OVERTIME SALARIES & WAGES	65,600	24,297	43,733
51145	BACK PAY WAGES	-	-	0
51150	SICK PAY REIMBURSEMENT	-	-	0
51160	HOLIDAY PAY	-	3,127	0
51180	SPECIAL PAY	43,621	18,562	29,081
51200	PERMANENT PART TIME	50,000	-	33,333
51210	PERFORMANCE APPRAISALS	-	3,781	0
51220	VACATION PAYOUT	-	50,213	0
51230	SICK PAYOUT	-	43,688	0
51240	OPT OUT PREMIUM	56,351	38,502	37,567
51250	WELLNESS INITIATIVE	-	-	0
51260	INCENTIVE PAYMENTS	-	63,031	0
61010	OFFICE SUPPLIES	48,516	23,335	32,344
61020	COMPUTER SUPPLIES	3,225	2,434	2,150
61030	BOOKS, MANUAL & PERIODICALS	3,190	254	2,127
61040	OPERATIONAL SUPPLIES	57,944	56,023	38,629
61060	CLOTHING AND UNIFORMS	-	-	0
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0
61080	FOOD & PROVISIONS	3,484	2,038	2,323
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0
61100	COMMUNICATION SUPPLIES	-	-	0
62010	MEDICAL SUPPLIES	310,554	153,636	207,036
62020	DENTAL SUPPLIES	226,000	126,577	150,667
62030	OXYGEN	-	-	0
62040	DRUGS AND MEDICINE	352,253	126,460	234,835
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0
63040	HOUSEKEEPING SUPPLIES	-	-	0
65020	LABORATORY SUPPLIES	4,500	-	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	199,446	90,460	132,964
71125	STAFFING SERVICES FEE	-	-	0
71150	CONSULTANTS	470,364	248,568	313,576
71180	ARCHITECTURAL SERVICES	-	-	0
71220	COMPUTER SERVICES	439,825	344,781	293,217
71230	SOFTWARE & ONLINE SERVICES	320,134	312,683	213,423
71260	APPLICATION HOSTING	184,355	106,335	122,903
71270	EMAIL ARCHIVAL	-	-	0
71310	LABORATORY FEES	175,000	53,160	116,667
71330	MEDICAL FEES	271,118	112,037	180,746
71340	DENTAL FEES	-	-	0
71350	RADIOLOGICAL FEES	716,037	278,810	477,358
71360	PHARMACY FEES	85,000	5,644	56,667
71440	STIPEND	8,860	4,909	5,907
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0
71450	MILEAGE REIMBURSEMENT	11,620	3,417	7,747
71470	EMPLOYEE RELATIONS	-	-	0
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0
71500	TRIPS AND TRAINING	48,608	8,608	32,405
71525	CONTINUING MEDICAL EDUCATION	47,699	4,881	31,799
71620	LAUNDRY & CLEANING	413,852	197,133	275,901
71640	BIO HAZARD WASTE DISPOSAL	-	-	0
71650	SECURITY SERVICES	389,914	172,957	259,943
71810	DUES & SUBSCRIPTIONS	33,321	19,893	22,214

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			YTD	YTD EXPENSE	BUDGETED YTD
EXPENSES		BUDGETED	FY 25	PROJECTED BUDGET	VS ADJUSTED YTD
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	7,356	201,584	4,904	(196,680)
71910	GAS FOR HEATING	400	252	267	15
71920	ELECTRICITY	1,100	587	733	146
71930	WATER AND SEWER CHARGES	200	48	133	85
71940	TELEPHONE	55,000	27,588	36,667	9,079
71950	CELLULAR PHONES	21,075	13,652	14,050	398
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	17,945	9,928	11,963	2,035
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	420	-	280	280
72280	EQUIPMENT MAINTENANCE	74,141	19,363	49,427	30,064
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	70,627	35,713	47,085	11,372
72560	ALL OTHER RENTALS	-	-	0	-
72610	TRANSPORTATION/PARTICIPANTS	30,400	12,169	20,267	8,098
72820	POSTAGE	84,242	31,851	56,161	24,310
72830	PRINTING SERVICES	50,931	138,754	33,954	(104,800)
72840	TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	5,256	(11,546)
72850	CONTRACT PHYSICIANS	269,112	542,551	179,408	(363,143)
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	53,130	14,022	35,420	21,398
72940	ALL OTHER FEES	-	85	0	(85)
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	19,414	10,434	12,943	2,509
74060	HEALTH PREMIUMS	-	-	0	-
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	5,652,246	3,104,945	3,768,164	663,219
74100	RETIREMENT BENEFITS/FICA	1,967,912	1,141,264	1,311,942	170,678
74110	RETIREMENT BENEFITS/IMRF	1,477,274	879,734	984,850	105,116
79940	MISCELLANEOUS CONTRACTUAL SERVICES	18,049	5,252	12,033	6,781
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	2,800	-	1,867	1,867
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABRORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070	ALL OTHER CAPITAL OUTLAY	7,500	5,252	5,000	(252)
TOTAL		42,790,963	24,351,773	28,527,312	4,175,539
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		21,722	(1,050,866)	14,479	1,065,345
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			