

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY26 TRIAL BALANCE SUMMARY
FQHC
AS OF APRIL 30, 2026

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 4,713,841	\$ 4,713,841	100%
FQHC REIMBURSEMENTS	4,192,242	6,174,735	68%
INTERGOVERNMENTAL	4,346,928	4,375,211	99%
CHARGES FOR SERVICES	876,354	936,347	94%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	111	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,259,237	1,469,740	86%
TOTAL REVENUES	\$ 15,388,713	\$ 17,669,874	87%
EXPENSES			
PERSONNEL	\$ 9,986,480	\$ 11,845,809	84%
COMMODITIES	263,558	387,102	68%
CONTRACTUAL	4,749,859	5,655,118	84%
CAPITAL OUTLAY	0	29,872	0%
TOTAL EXPENSES	\$ 14,999,897	\$ 17,917,901	84%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 388,816	\$ (248,027)	

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AS OF APRIL 30, 2026

		BUDGETED	ADJUSTED YTD REVENUE RECOGNIZED FY 26	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 4/30/2026 A/R	YTD REVENUE RECOGNIZED FY 26
REVENUE:							
41100	PROPERTY TAXES	11,313,218	4,713,841	4,713,841	0	4,713,841	-
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	4,974,007	1,983,256	2,072,503	89,247	-	1,983,256
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	480,260	234,845	200,108	(34,737)	-	234,845
45231**	MANAGED CARE MEDICARE	267,135	119,046	111,306	(7,740)	-	119,046
45250*	ILLINOIS PUBLIC AID	-	6,401	0	(6,401)	-	6,401
45285*	MANAGED CARE - MEDICAL	11,310,993	3,360,490	4,712,914	1,352,424	-	3,360,490
45286*	MANAGED CARE - DENTAL	1,847,024	440,707	769,593	328,886	-	440,707
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,661,348	391,046	692,228	301,182	-	391,046
45253	MEDICAID MCO PMPM	-	-	0	-	-	-
45255	IL DEPT OF PUBLIC HEALTH	1,825,002	781,032	760,418	(20,614)	-	781,032
45260	MEDICARE B	-	(465)	0	465	-	(465)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	150,000	16,723	62,500	45,778	-	16,723
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,615,646	1,138,439	1,089,853	(48,586)	-	1,138,439
45330	GRANTS - OTHER	80,361	38,598	33,484	(5,114)	-	38,598
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	108,093	29,053	45,039	15,986	-	29,053
45336	REVENUE FROM DMH CONTRACT	-	-	0	-	-	-
45340	OTHER FEDERAL FUNDS	-	-	0	-	-	-
45350	OTHER STATE FUNDS	-	-	0	-	-	-
46010	FEES	-	-	0	-	-	-
46420	COPY CHARGES	-	17	0	(17)	-	17
46980	DENTAL FEES	365,919	113,296	152,466	39,170	-	113,296
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	1,205,486	529,168	502,286	(26,882)	-	529,168
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	3,812	0	(3,812)	-	3,812
47180	MEDICAL FEES	675,828	228,728	281,595	52,867	-	228,728
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	930	0	(930)	-	930
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	111	0	(111)	-	111
49920	TRANSFERS FROM OTHER FUNDS	3,527,377	1,259,237	1,469,740	210,503	372,086	887,151
49999	OVER SHORT	-	403	0	(403)	-	403
		<u>42,407,697</u>	<u>15,388,713</u>	<u>17,669,874</u>	<u>2,281,161</u>	<u>5,085,927</u>	<u>10,302,786</u>

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	<u>42,297,967</u>
FINAL COUNTY BOARD APPROVED BUDGET	<u>42,297,967</u>
ESTIMATED CARRY-OVERS FROM FY2025 (FEB)	<u>109,730</u>
REVISED BUDGET TOTAL	<u>42,407,697</u>

- ** Combined Managed Care, Medicare is 114% of YTD Projected Budget
- * Combined Managed Care, Public Aid is 68% of YTD Projected Budget

**LAKE COUNTY HEALTH DEPARTMENT
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FQHC
AS OF APRIL 30, 2026**

EXPENSES	BUDGETED	YTD FY 26	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	26,027,245	9,044,622	10,844,685	1,800,063
51120 PART TIME SALARIES & WAGES	2,216,619	855,702	923,591	67,889
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	33,720	14,027	14,050	23
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	1,130	0	(1,130)
51180 SPECIAL PAY	35,425	11,905	14,760	2,855
51200 PERMANENT PART TIME	-	-	0	-
51210 PERFORMANCE APPRAISALS	-	3,883	0	(3,883)
51220 VACATION PAYOUT	-	19,069	0	(19,069)
51230 SICK PAYOUT	-	-	0	-
51240 OPT OUT PREMIUM	116,936	21,767	48,723	26,956
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	14,375	0	(14,375)
61010 OFFICE SUPPLIES	47,209	14,918	19,670	4,752
61020 COMPUTER SUPPLIES	1,583	2,387	660	(1,727)
61030 BOOKS, MANUAL & PERIODICALS	3,250	752	1,354	602
61040 OPERATIONAL SUPPLIES	125,299	12,322	52,208	39,886
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	4,500	1,563	1,875	312
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	294,851	99,767	122,855	23,088
62020 DENTAL SUPPLIES	233,000	84,100	97,083	12,983
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	219,353	47,748	91,397	43,649
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	-	-	0	-
65060 SIGN AND SAFETY SUPPLIES	-	-	0	-
65090 GASOLINE	-	-	0	-
65110 LUBRICANTS	-	-	0	-
65180 MISCELLANEOUS COMMODITIES	-	-	0	-
71110 AUDITING AND ACCOUNTING FEES	-	-	0	-
71120 INTERPRETERS	177,280	48,152	73,867	25,715
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	546,773	141,997	227,822	85,825
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	457,876	264,054	190,782	(73,272)
71230 SOFTWARE & ONLINE SERVICES	272,643	129,106	113,601	(15,505)
71260 APPLICATION HOSTING	184,355	62,910	76,815	13,905
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	162,000	16,621	67,500	50,879
71330 MEDICAL FEES	163,750	39,704	68,229	28,525
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	492,341	151,176	205,142	53,966
71360 PHARMACY FEES	50,000	8,539	20,833	12,294
71440 STIPEND	9,300	2,583	3,875	1,292
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	9,120	1,325	3,800	2,475
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	51,390	1,274	21,413	20,139
71525 CONTINUING MEDICAL EDUCATION	104,800	5,959	43,667	37,708
71620 LAUNDRY & CLEANING	432,515	94,543	180,215	85,672
71640 BIO HAZARD WASTE DISPOSAL	1,500	594	625	31
71650 SECURITY SERVICES	344,567	89,538	143,570	54,032
71810 DUES & SUBSCRIPTIONS	35,294	20,733	14,706	(6,027)

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EXPENSES	BUDGETED	YTD FY 26	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	171,100	118,760	71,292	(47,468)
71910 GAS FOR HEATING	500	189	208	19
71920 ELECTRICITY	2,000	445	833	388
71930 WATER AND SEWER CHARGES	200	44	83	39
71940 TELEPHONE	55,000	18,087	22,917	4,830
71950 CELLULAR PHONES	25,609	7,866	10,670	2,804
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	18,933	5,778	7,889	2,112
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	353	-	147	147
72280 EQUIPMENT MAINTENANCE	56,790	19,153	23,663	4,510
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	71,248	19,753	29,687	9,934
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,000	11,103	12,500	1,397
72820 POSTAGE	80,589	17,742	33,579	15,837
72830 PRINTING SERVICES	39,194	21,316	16,331	(4,985)
72840 TEMPORARY EMPLOYMENT SERVICES	-	-	0	-
72850 CONTRACT PHYSICIANS	322,000	79,305	134,167	54,862
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	18,500	9,880	7,708	(2,172)
72940 ALL OTHER FEES	-	(315)	0	315
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	20,000	7,581	8,333	752
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,630,124	2,041,875	2,345,885	304,010
74100 RETIREMENT BENEFITS/FICA	2,016,446	726,538	840,186	113,648
74110 RETIREMENT BENEFITS/IMRF	1,510,931	564,162	629,555	65,393
79940 MISCELLANEOUS CONTRACTUAL SERVICES	7,256	1,790	3,023	1,233
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	1,400	-	583	583
84040 COMPUTER SYSTEM SOFTWARE	61,056	-	25,440	25,440
84050 LABRORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	9,238	-	3,849	3,849
TOTAL	43,002,961	14,999,897	17,917,901	2,918,004
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(595,264)	388,816	(248,027)	(636,843)

EXPENSE BUDGET:

BOH BUDGET AS SUBMITTED	42,297,967
INCREASE SALARIES	802,637
DECREASE CONTRACTUALS	(100,000)
FINAL COUNTY BOARD APPROVED BUDGET	43,000,604
ESTIMATED CARRY-OVERS FROM FY2025 (FEB)	2,357
REVISED BUDGET TOTAL	43,002,961