

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY26 TRIAL BALANCE SUMMARY
FQHC
AS OF MAY 31, 2026

OPERATIONS

REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 5,656,609	\$ 5,656,609	100%
FQHC REIMBURSEMENTS	5,070,116	7,409,683	68%
INTERGOVERNMENTAL	5,246,684	5,250,254	100%
CHARGES FOR SERVICES	1,085,252	1,123,617	97%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	1,361	-	No Budget
TRANSFERS FROM OTHER FUNDS	1,511,578	1,763,689	86%
TOTAL REVENUES	<u>\$ 18,571,601</u>	<u>\$ 21,203,852</u>	<u>88%</u>

EXPENSES

PERSONNEL	\$ 11,914,312	\$ 14,214,974	84%
COMMODITIES	305,306	464,525	66%
CONTRACTUAL	5,667,847	6,786,144	84%
CAPITAL OUTLAY	0	35,847	0%
TOTAL EXPENSES	<u>\$ 17,887,465</u>	<u>\$ 21,501,490</u>	<u>83%</u>

TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ 684,136</u></u>	<u><u>\$ (297,638)</u></u>
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LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MAY 31, 2026

		ADJUSTED YTD REVENUE RECOGNIZED FY 26	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 5/31/2026 A/R	YTD REVENUE RECOGNIZED FY 26
REVENUE:	BUDGETED					
41100 PROPERTY TAXES	11,313,218	5,656,609	5,656,609	-	5,012,970	643,639
45160 BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170 COMMUNITY HEALTH CENTER	4,974,007	2,362,813	2,487,004	124,191	-	2,362,813
45190 FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210 KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230** MEDICARE FQHC	480,260	325,521	240,130	(85,391)	-	325,521
45231** MANAGED CARE MEDICARE	267,135	153,435	133,568	(19,867)	-	153,435
45250* ILLINOIS PUBLIC AID	-	8,922	0	(8,922)	-	8,922
45285* MANAGED CARE - MEDICAL	11,310,993	4,064,398	5,655,497	1,591,099	-	4,064,398
45286* MANAGED CARE - DENTAL	1,847,024	527,614	923,512	395,898	-	527,614
45320* FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,661,348	478,104	830,674	352,570	-	478,104
45253 MEDICAID MCO PMPM	-	-	0	-	-	-
45255 IL DEPT OF PUBLIC HEALTH	1,825,002	927,541	912,501	(15,040)	-	927,541
45260 MEDICARE B	-	(465)	0	465	-	(465)
45265 MEDICARE A	-	-	0	-	-	-
45287 VALUE BASED INCENTIVE REIMBURSEMENT	150,000	53,373	75,000	21,628	-	53,373
45310 GRANTS - DEPARTMENT OF HUMAN SERVICES	2,615,646	1,336,785	1,307,823	(28,962)	-	1,336,785
45330 GRANTS - OTHER	80,361	45,064	40,181	(4,883)	-	45,064
45331 GRANTS - MUNICIPAL	-	-	0	-	-	-
45332 GRANTS - COUNTY	-	-	0	-	-	-
45333 GRANTS - STATE	-	-	0	-	-	-
45334 GRANTS - FEDERAL	-	-	0	-	-	-
45335 GRANTS - NON-PROFIT	108,093	33,695	54,047	20,352	-	33,695
45336 REVENUE FROM DMH CONTRACT	-	-	0	-	-	-
45340 OTHER FEDERAL FUNDS	-	-	0	-	-	-
45350 OTHER STATE FUNDS	-	-	0	-	-	-
46010 FEES	-	-	0	-	-	-
46420 COPY CHARGES	-	38	0	(38)	-	38
46980 DENTAL FEES	365,919	138,903	182,960	44,057	-	138,903
46990 DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050 INSURANCE REIMBURSEMENT	1,205,486	649,027	602,743	(46,284)	-	649,027
47060 FOOD SERVICE FEES	-	-	0	-	-	-
47170 MEDICAL REIMBURSEMENTS	-	6,157	0	(6,157)	-	6,157
47180 MEDICAL FEES	675,828	289,511	337,914	48,403	-	289,511
47220 REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010 INTEREST	-	1,165	0	(1,165)	-	1,165
48150 DONATIONS	-	-	0	-	-	-
49910 ALL OTHER MISCELLANEOUS	-	1,361	0	(1,361)	-	1,361
49920 TRANSFERS FROM OTHER FUNDS	3,527,377	1,511,578	1,763,689	252,111	141,438	1,370,139
49999 OVER SHORT	-	452	0	(452)	-	452
	42,407,697	18,571,601	21,203,852	2,632,251	5,154,408	13,417,192

REVENUE BUDGET:

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

- ** Combined Managed Care, Medicare is 128% of YTD Projected Budget
* Combined Managed Care, Public Aid is 69% of YTD Projected Budget

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		YTD	YTD EXPENSE	BUDGETED YTD
	EXPENSES	FY 26	PROJECTED	VS
		BUDGETED	BUDGET	ADJUSTED YTD
51110	REGULAR SALARIES AND WAGES	26,027,245	10,786,587	13,013,623
51120	PART TIME SALARIES & WAGES	2,216,619	1,020,282	1,108,310
51130	PAYROLL ACCRUAL YEAR END	-	-	0
51135	PAYROLL CONTINGENCY	-	-	0
51140	OVERTIME SALARIES & WAGES	33,720	17,806	16,860
51145	BACK PAY WAGES	-	-	0
51150	SICK PAY REIMBURSEMENT	-	-	0
51160	HOLIDAY PAY	-	3,953	0
51180	SPECIAL PAY	35,425	14,205	17,713
51200	PERMANENT PART TIME	-	-	0
51210	PERFORMANCE APPRAISALS	-	3,883	0
51220	VACATION PAYOUT	-	27,357	0
51230	SICK PAYOUT	-	-	0
51240	OPT OUT PREMIUM	116,936	25,864	58,468
51250	WELLNESS INITIATIVE	-	-	0
51260	INCENTIVE PAYMENTS	-	14,375	0
61010	OFFICE SUPPLIES	47,209	18,222	23,605
61020	COMPUTER SUPPLIES	1,583	2,902	792
61030	BOOKS, MANUAL & PERIODICALS	3,250	1,864	1,625
61040	OPERATIONAL SUPPLIES	125,299	15,712	62,650
61060	CLOTHING AND UNIFORMS	-	-	0
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0
61080	FOOD & PROVISIONS	4,500	1,864	2,250
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0
61100	COMMUNICATION SUPPLIES	-	-	0
62010	MEDICAL SUPPLIES	294,851	119,033	147,426
62020	DENTAL SUPPLIES	233,000	89,572	116,500
62030	OXYGEN	-	-	0
62040	DRUGS AND MEDICINE	219,353	56,139	109,677
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	61,571	88,640
71125	STAFFING SERVICES FEE	-	-	0
71150	CONSULTANTS	546,773	199,287	273,387
71180	ARCHITECTURAL SERVICES	-	-	0
71220	COMPUTER SERVICES	457,876	287,168	228,938
71230	SOFTWARE & ONLINE SERVICES	272,643	175,194	136,322
71260	APPLICATION HOSTING	184,355	78,827	92,178
71270	EMAIL ARCHIVAL	-	-	0
71310	LABORATORY FEES	162,000	24,099	81,000
71330	MEDICAL FEES	163,750	44,975	81,875
71340	DENTAL FEES	-	-	0
71350	RADIOLOGICAL FEES	492,341	187,318	246,171
71360	PHARMACY FEES	50,000	11,538	25,000
71440	STIPEND	9,300	3,153	4,650
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0
71450	MILEAGE REIMBURSEMENT	9,120	1,546	4,560
71470	EMPLOYEE RELATIONS	-	-	0
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0
71500	TRIPS AND TRAINING	51,390	2,270	25,695
71525	CONTINUING MEDICAL EDUCATION	104,800	6,299	52,400
71620	LAUNDRY & CLEANING	432,515	94,543	216,258
71640	BIO HAZARD WASTE DISPOSAL	1,500	713	750
71650	SECURITY SERVICES	344,567	113,682	172,284
71810	DUES & SUBSCRIPTIONS	35,294	20,733	17,647

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			YTD EXPENSE PROJECTED	BUDGETED YTD VS
EXPENSES	BUDGETED	YTD FY 26	BUDGET	ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	171,100	118,760	85,550	(33,210)
71910 GAS FOR HEATING	500	189	250	61
71920 ELECTRICITY	2,000	445	1,000	555
71930 WATER AND SEWER CHARGES	200	44	100	56
71940 TELEPHONE	55,000	22,330	27,500	5,170
71950 CELLULAR PHONES	25,609	9,463	12,805	3,342
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	18,933	7,213	9,467	2,254
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	353	-	177	177
72280 EQUIPMENT MAINTENANCE	56,790	23,103	28,395	5,292
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	71,248	24,463	35,624	11,161
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,000	14,667	15,000	333
72820 POSTAGE	80,589	28,538	40,295	11,757
72830 PRINTING SERVICES	39,194	29,167	19,597	(9,570)
72840 TEMPORARY EMPLOYMENT SERVICES	-	-	0	-
72850 CONTRACT PHYSICIANS	322,000	96,969	161,000	64,031
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	18,500	12,426	9,250	(3,176)
72940 ALL OTHER FEES	-	(310)	0	310
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	20,000	9,106	10,000	894
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,630,124	2,412,933	2,815,062	402,129
74100 RETIREMENT BENEFITS/FICA	2,016,446	868,540	1,008,223	139,683
74110 RETIREMENT BENEFITS/IMRF	1,510,931	674,501	755,466	80,965
79940 MISCELLANEOUS CONTRACTUAL SERVICES	7,256	2,384	3,628	1,244
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	1,400	-	700	700
84040 COMPUTER SYSTEM SOFTWARE	61,056	-	30,528	30,528
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	9,238	-	4,619	4,619
TOTAL	43,002,961	17,887,465	21,501,490	3,614,025
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(595,264)	684,136	(297,638)	(981,774)
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			