

**LAKE COUNTY HEALTH DEPARTMENT**  
**FINANCE OFFICE**  
**FY25 TRIAL BALANCE SUMMARY**  
**FQHC**  
**PRELIMINARY AS OF NOVEMBER 30, 2025**

<b>OPERATIONS</b>			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 9,849,803	\$ 9,907,580	99%
FQHC REIMBURSEMENTS	9,916,855	16,910,651	59%
INTERGOVERNMENTAL	11,084,836	11,056,910	100%
CHARGES FOR SERVICES	1,693,259	1,552,023	109%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	345	-	No Budget
TRANSFERS FROM OTHER FUNDS	<u>2,933,882</u>	<u>3,425,521</u>	<u>86%</u>
TOTAL REVENUES	<u>\$ 35,478,980</u>	<u>\$ 42,852,685</u>	<u>83%</u>
<b>EXPENSES</b>			
PERSONNEL	\$ 23,342,050	\$ 28,005,209	83%
COMMODITIES	684,248	1,009,666	68%
CONTRACTUAL	12,068,671	13,694,109	88%
CAPITAL OUTLAY	<u>77,027</u>	<u>82,076</u>	<u>94%</u>
TOTAL EXPENSES	<u>\$ 36,171,996</u>	<u>\$ 42,791,060</u>	<u>85%</u>
TOTAL FQHC EXCESS(DEFICIENCY)	<u><u>\$ (693,017)</u></u>	<u><u>\$ 61,625</u></u>	

LAKE COUNTY HEALTH DEPARTMENT  
FINANCE OFFICE  
FY 25 TRIAL BALANCE ON OPERATIONS  
FQHC  
PRELIMINARY AS OF NOVEMBER 30, 2025

	REVENUE:	ADJUSTED		BUDGETED YTD VS ADJUSTED YTD	NET 11/30/2025 A/R	YTD REVENUE RECOGNIZED FY 25
		BUDGETED	YTD REVENUE RECOGNIZED FY 25			
41100	PROPERTY TAXES	9,907,580	9,849,803	9,907,580	57,777	9,849,803
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	5,292,687	5,135,676	(157,011)	5,292,687
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-
45230**	MEDICARE FQHC	541,285	521,997	541,285	19,288	521,997
45231**	MANAGED CARE MEDICARE	414,979	181,696	414,979	233,283	181,696
45250*	ILLINOIS PUBLIC AID	-	(9,548)	0	9,548	(9,548)
45285*	MANAGED CARE - MEDICAL	12,600,833	7,701,198	12,600,833	4,899,635	7,701,198
45286*	MANAGED CARE - DENTAL	1,764,622	1,198,920	1,764,622	565,702	1,198,920
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	1,016,737	2,545,196	1,528,459	1,016,737
45253	MEDICAID MCO PMPM	40,000	105,008	40,000	(65,008)	69,548
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,997,031	2,074,526	77,495	1,997,031
45260	MEDICARE B	-	(486)	0	486	(486)
45265	MEDICARE A	-	-	0	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	334,716	0	(334,716)	334,716
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	2,485,592	2,513,972	28,380	2,485,592
45330	GRANTS - OTHER	162,500	82,139	162,500	80,361	82,139
45331	GRANTS - MUNICIPAL	-	-	0	-	-
45332	GRANTS - COUNTY	-	-	0	-	-
45333	GRANTS - STATE	-	-	0	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-
45335	GRANTS - NON-PROFIT	173,972	94,005	173,972	79,967	94,005
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	274,255	269,607	274,255	4,648	269,607
46990	DENTAL REIMBURSEMENT	-	-	0	-	-
47050	INSURANCE REIMBURSEMENT	961,528	968,838	961,528	(7,310)	968,838
47060	FOOD SERVICE FEES	-	-	0	-	-
47170	MEDICAL REIMBURSEMENTS	-	10,937	0	(10,937)	10,937
47180	MEDICAL FEES	316,240	441,150	316,240	(124,910)	441,150
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-
48010	INTEREST	-	2,781	0	(2,781)	2,781
48150	DONATIONS	-	-	0	-	-
49910	ALL OTHER MISCELLANEOUS	-	345	0	(345)	345
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	2,933,882	3,425,521	491,639	2,813,148
49999	OVER SHORT	-	(72)	0	72	(72)
		<u>42,852,685</u>	<u>35,478,980</u>	<u>42,852,685</u>	<u>7,373,705</u>	<u>35,322,786</u>

**REVENUE BUDGET:**

BOH BUDGET AS SUBMITTED	41,661,594
INCREASE PROPERTY TAXES	805,200
FINAL COUNTY BOARD APPROVED BUDGET	<u>42,466,794</u>
ESTIMATED CARRY-OVERS FROM FY2024 (MAR)	345,891
EMERGENCY APPROPRIATIONS FY2025 (OCT)	40,000
REVISED BUDGET TOTAL	<u>42,852,685</u>

- \*\* Combined Managed Care, Medicare is 74% 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  
PRELIMINARY AS OF NOVEMBER 30, 2025**

<b>EXPENSES</b>	<b>BUDGETED</b>	<b>YTD FY 25</b>	<b>YTD EXPENSE</b>	<b>BUDGETED YTD</b>
			<b>PROJECTED BUDGET</b>	<b>VS ADJUSTED YTD</b>
51110 REGULAR SALARIES AND WAGES	25,349,853	21,485,119	25,349,853	3,864,734
51120 PART TIME SALARIES & WAGES	2,439,784	1,508,548	2,439,784	931,236
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	65,600	33,332	65,600	32,268
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	4,075	0	(4,075)
51180 SPECIAL PAY	43,621	28,565	43,621	15,056
51200 PERMANENT PART TIME	50,000	-	50,000	50,000
51210 PERFORMANCE APPRAISALS	-	3,781	0	(3,781)
51220 VACATION PAYOUT	-	80,288	0	(80,288)
51230 SICK PAYOUT	-	62,558	0	(62,558)
51240 OPT OUT PREMIUM	56,351	58,328	56,351	(1,977)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	77,454	0	(77,454)
61010 OFFICE SUPPLIES	48,516	30,198	48,516	18,318
61020 COMPUTER SUPPLIES	3,225	2,890	3,225	335
61030 BOOKS, MANUAL & PERIODICALS	3,190	673	3,190	2,517
61040 OPERATIONAL SUPPLIES	57,944	68,024	57,944	(10,080)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,484	3,674	3,484	(190)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	310,554	207,595	310,554	102,959
62020 DENTAL SUPPLIES	226,000	184,855	226,000	41,145
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	352,253	186,338	352,253	165,915
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	4,500	4,500
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	140,004	199,446	59,442
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	470,364	425,123	470,364	45,241
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	439,825	438,514	439,825	1,311
71230 SOFTWARE & ONLINE SERVICES	320,134	331,871	320,134	(11,737)
71260 APPLICATION HOSTING	184,355	181,907	184,355	2,448
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	175,000	107,412	175,000	67,588
71330 MEDICAL FEES	271,118	195,106	271,118	76,012
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	716,037	464,616	716,037	251,421
71360 PHARMACY FEES	85,000	33,883	85,000	51,117
71440 STIPEND	8,860	7,693	8,860	1,167
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	11,718	7,017	11,718	4,701
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	48,608	22,954	48,608	25,654
71525 CONTINUING MEDICAL EDUCATION	47,699	18,817	47,699	28,882
71620 LAUNDRY & CLEANING	413,852	338,856	413,852	74,996
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	389,914	294,090	389,914	95,824
71810 DUES & SUBSCRIPTIONS	33,321	35,160	33,321	(1,839)

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FY 25 TRIAL BALANCE ON OPERATIONS  
FQHC  
PRELIMINARY AS OF NOVEMBER 30, 2025

<b>EXPENSES</b>	<b>BUDGETED</b>	<b>YTD FY 25</b>	<b>YTD EXPENSE PROJECTED BUDGET</b>	<b>BUDGETED YTD VS ADJUSTED YTD</b>
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	7,356	201,550	7,356	(194,194)
71910 GAS FOR HEATING	400	472	400	(72)
71920 ELECTRICITY	1,100	1,956	1,100	(856)
71930 WATER AND SEWER CHARGES	200	182	200	18
71940 TELEPHONE	55,000	48,780	55,000	6,220
71950 CELLULAR PHONES	21,075	20,358	21,075	717
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,945	17,167	17,945	778
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	420	-	420	420
72280 EQUIPMENT MAINTENANCE	74,141	41,723	74,141	32,418
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	70,627	56,243	70,627	14,384
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,400	21,741	30,400	8,659
72820 POSTAGE	84,242	59,725	84,242	24,517
72830 PRINTING SERVICES	50,931	145,658	50,931	(94,727)
72840 TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	7,884	(8,918)
72850 CONTRACT PHYSICIANS	269,112	780,355	269,112	(511,243)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	53,130	28,253	53,130	24,877
72940 ALL OTHER FEES	-	85	0	(85)
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	19,414	17,966	19,414	1,448
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,652,246	4,624,689	5,652,246	1,027,557
74100 RETIREMENT BENEFITS/FICA	1,967,912	1,666,618	1,967,912	301,294
74110 RETIREMENT BENEFITS/IMRF	1,477,274	1,267,264	1,477,274	210,010
79940 MISCELLANEOUS CONTRACTUAL SERVICES	18,049	8,060	18,049	9,989
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	71,776	71,776	0
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	2,800	-	2,800	2,800
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	7,500	5,252	7,500	2,248
TOTAL	42,791,061	36,171,996	42,791,060	6,619,064
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>61,624</b>	<b>(693,017)</b>	<b>61,625</b>	<b>754,642</b>

**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
EMERGENCY APPROPRIATIONS FY2025 (OCT)	98
REVISED BUDGET TOTAL	42,791,061