

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

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 3,771,073	\$ 3,771,073	100%
FQHC REIMBURSEMENTS	3,187,441	4,939,789	65%
INTERGOVERNMENTAL	3,380,027	3,500,168	97%
CHARGES FOR SERVICES	675,049	749,078	90%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	111	-	No Budget
TRANSFERS FROM OTHER FUNDS	992,994	1,175,792	84%
TOTAL REVENUES	\$ 12,006,695	\$ 14,135,900	85%
EXPENSES			
PERSONNEL	\$ 7,943,176	\$ 9,476,648	84%
COMMODITIES	206,662	309,682	67%
CONTRACTUAL	3,684,880	4,524,095	81%
CAPITAL OUTLAY	0	23,898	0%
TOTAL EXPENSES	\$ 11,834,717	\$ 14,334,323	83%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 171,978	\$ (198,423)	

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FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MARCH 31, 2026**

		<i>BUDGETED</i>	ADJUSTED YTD REVENUE RECOGNIZED <i>FY 26</i>	YTD REVENUE PROJECTED <i>BUDGET</i>	BUDGETED YTD VS <i>ADJUSTED YTD</i>	NET 3/31/2026 <i>A/R</i>	YTD REVENUE RECOGNIZED <i>FY 26</i>
REVENUE:							
41100	PROPERTY TAXES	11,313,218	3,771,073	3,771,073	0	3,771,073	-
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	4,974,007	1,589,388	1,658,002	68,614	-	1,589,388
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	480,260	167,603	160,087	(7,516)	-	167,603
45231**	MANAGED CARE MEDICARE	267,135	94,189	89,045	(5,144)	-	94,189
45250*	ILLINOIS PUBLIC AID	-	6,228	0	(6,228)	-	6,228
45285*	MANAGED CARE - MEDICAL	11,310,993	2,564,339	3,770,331	1,205,992	-	2,564,339
45286*	MANAGED CARE - DENTAL	1,847,024	346,644	615,675	269,031	-	346,644
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,661,348	276,458	553,783	277,325	-	276,458
45253	MEDICAID MCO PMPM	-	-	0	-	-	-
45255	IL DEPT OF PUBLIC HEALTH	1,825,002	520,543	608,334	87,791	-	520,543
45260	MEDICARE B	-	(465)	0	465	-	(465)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	150,000	16,723	50,000	33,278	-	16,723
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,615,646	930,108	871,882	(58,226)	-	930,108
45330	GRANTS - OTHER	80,361	32,080	26,787	(5,293)	-	32,080
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	108,093	23,630	36,031	12,401	-	23,630
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	86,779	121,973	35,194	-	86,779
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	1,205,486	402,867	401,829	(1,038)	-	402,867
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	2,485	0	(2,485)	-	2,485
47180	MEDICAL FEES	675,828	181,673	225,276	43,603	-	181,673
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	825	0	(825)	-	825
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	111	0	(111)	-	111
49920	TRANSFERS FROM OTHER FUNDS	3,527,377	992,994	1,175,792	182,798	207,588	785,406
49999	OVER SHORT	-	402	0	(402)	-	402
		<u>42,407,697</u>	<u>12,006,695</u>	<u>14,135,900</u>	<u>2,129,205</u>	<u>3,978,661</u>	<u>8,028,034</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 105% of YTD Projected Budget
- * Combined Managed Care, Public Aid is 65% of YTD Projected Budget

**LAKE COUNTY HEALTH DEPARTMENT
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FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF MARCH 31, 2026**

EXPENSES	BUDGETED	YTD FY 26	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	26,027,245	7,201,125	8,675,748	1,474,624
51120 PART TIME SALARIES & WAGES	2,216,619	673,366	738,873	65,507
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	33,720	10,422	11,240	818
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	997	0	(997)
51180 SPECIAL PAY	35,425	9,161	11,808	2,647
51200 PERMANENT PART TIME	-	-	0	-
51210 PERFORMANCE APPRAISALS	-	3,883	0	(3,883)
51220 VACATION PAYOUT	-	12,292	0	(12,292)
51230 SICK PAYOUT	-	-	0	-
51240 OPT OUT PREMIUM	116,936	17,554	38,979	21,425
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	14,375	0	(14,375)
61010 OFFICE SUPPLIES	47,209	12,766	15,736	2,970
61020 COMPUTER SUPPLIES	1,583	2,576	528	(2,048)
61030 BOOKS, MANUAL & PERIODICALS	3,250	-	1,083	1,083
61040 OPERATIONAL SUPPLIES	125,299	6,377	41,766	35,389
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	4,500	994	1,500	506
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	294,851	80,289	98,284	17,995
62020 DENTAL SUPPLIES	233,000	58,518	77,667	19,149
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	219,353	45,142	73,118	27,976
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	35,978	59,093	23,115
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	546,773	92,568	182,258	89,690
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	457,876	200,476	152,625	(47,851)
71230 SOFTWARE & ONLINE SERVICES	272,643	128,821	90,881	(37,940)
71260 APPLICATION HOSTING	184,355	46,993	61,452	14,459
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	162,000	9,497	54,000	44,503
71330 MEDICAL FEES	163,750	30,961	54,583	23,622
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	492,341	97,943	164,114	66,171
71360 PHARMACY FEES	50,000	8,652	16,667	8,015
71440 STIPEND	9,300	1,954	3,100	1,146
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	9,120	741	3,040	2,299
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	51,390	665	17,130	16,465
71525 CONTINUING MEDICAL EDUCATION	104,800	3,766	34,933	31,167
71620 LAUNDRY & CLEANING	432,515	94,543	144,172	49,629
71640 BIO HAZARD WASTE DISPOSAL	1,500	475	500	25
71650 SECURITY SERVICES	344,567	65,646	114,856	49,210
71810 DUES & SUBSCRIPTIONS	35,294	19,983	11,765	(8,218)

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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	-	57,033	57,033
71910 GAS FOR HEATING	500	-	167	167
71920 ELECTRICITY	2,000	-	667	667
71930 WATER AND SEWER CHARGES	200	-	67	67
71940 TELEPHONE	55,000	13,030	18,333	5,303
71950 CELLULAR PHONES	25,609	6,136	8,536	2,400
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	18,933	4,324	6,311	1,987
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	353	-	118	118
72280 EQUIPMENT MAINTENANCE	56,790	13,936	18,930	4,994
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	71,248	14,071	23,749	9,778
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,000	8,386	10,000	1,614
72820 POSTAGE	80,589	11,817	26,863	15,046
72830 PRINTING SERVICES	39,194	6,506	13,065	6,559
72840 TEMPORARY EMPLOYMENT SERVICES	-	-	0	-
72850 CONTRACT PHYSICIANS	322,000	59,609	107,333	47,724
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	18,500	7,486	6,167	(1,319)
72940 ALL OTHER FEES	-	(315)	0	315
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	20,000	4,591	6,667	2,076
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,630,124	1,669,619	1,876,708	207,089
74100 RETIREMENT BENEFITS/FICA	2,016,446	576,499	672,149	95,650
74110 RETIREMENT BENEFITS/IMRF	1,510,931	447,958	503,644	55,687
79940 MISCELLANEOUS CONTRACTUAL SERVICES	7,256	1,566	2,419	853
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	1,400	-	467	467
84040 COMPUTER SYSTEM SOFTWARE	61,056	-	20,352	20,352
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	9,238	-	3,079	3,079
TOTAL	43,002,961	11,834,717	14,334,323	2,499,606
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(595,264)	171,978	(198,423)	(370,401)

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