

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY26 TRIAL BALANCE SUMMARY
FQHC
AS OF DECEMBER 31, 2025

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 942,768	\$ 942,768	100%
FQHC REIMBURSEMENTS	660,850	1,234,948	54%
INTERGOVERNMENTAL	777,268	865,899	90%
CHARGES FOR SERVICES	172,332	187,269	92%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	-	-	No Budget
TRANSFERS FROM OTHER FUNDS	230,105	293,948	78%
TOTAL REVENUES	\$ 2,783,322	\$ 3,524,832	79%
EXPENSES			
PERSONNEL	\$ 2,008,930	\$ 2,369,162	85%
COMMODITIES	49,200	77,388	64%
CONTRACTUAL	701,200	1,130,976	62%
CAPITAL OUTLAY	0	5,858	0%
TOTAL EXPENSES	\$ 2,759,330	\$ 3,583,384	77%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 23,992	\$ (58,552)	

LAKE COUNTY HEALTH DEPARTMENT
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FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF DECEMBER 31, 2025

REVENUE:		ADJUSTED		YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 12/31/2025 A/R	YTD REVENUE RECOGNIZED FY 26
		BUDGETED	YTD REVENUE RECOGNIZED FY 26				
41100	PROPERTY TAXES	11,313,218	942,768	942,768	(0)	942,768	-
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	4,974,007	381,415	414,501	33,086	-	381,415
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	480,260	42,730	40,022	(2,708)	-	42,730
45231**	MANAGED CARE MEDICARE	267,135	34,115	22,261	(11,854)	-	34,115
45250*	ILLINOIS PUBLIC AID	-	2,657	0	(2,657)	-	2,657
45285*	MANAGED CARE - MEDICAL	11,310,993	527,806	942,583	414,777	-	527,806
45286*	MANAGED CARE - DENTAL	1,847,024	91,562	153,919	62,357	-	91,562
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,661,348	41,481	138,446	96,965	-	41,481
45253	MEDICAID MCO PMPM	-	-	0	-	-	-
45255	IL DEPT OF PUBLIC HEALTH	1,825,002	96,788	152,084	55,296	-	96,788
45260	MEDICARE B	-	(281)	0	281	-	(281)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	150,000	-	12,500	12,500	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,615,646	211,247	217,971	6,724	-	211,247
45330	GRANTS - OTHER	-	6,898	0	(6,898)	-	6,898
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	78,724	1,700	6,560	4,860	-	1,700
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	365,919	21,984	30,493	8,509	-	21,984
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	1,205,486	86,341	100,457	14,116	-	86,341
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	1,258	0	(1,258)	-	1,258
47180	MEDICAL FEES	675,828	62,462	56,319	(6,143)	-	62,462
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	286	0	(286)	-	286
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	-	0	-	-	-
49920	TRANSFERS FROM OTHER FUNDS	3,527,377	230,105	293,948	63,843	230,105	-
49999	OVER SHORT	-	-	0	-	-	-
		<u>42,297,967</u>	<u>2,783,322</u>	<u>3,524,832</u>	<u>741,510</u>	<u>1,172,873</u>	<u>1,610,449</u>

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	<u>42,297,967</u>
FINAL COUNTY BOARD APPROVED BUDGET	<u>42,297,967</u>

- ** Combined Managed Care, Medicare is 123% of YTD Projected Budget
- * Combined Managed Care, Public Aid is 54% of YTD Projected Budget

**LAKE COUNTY HEALTH DEPARTMENT
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FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF DECEMBER 31, 2025**

EXPENSES	BUDGETED	YTD FY 26	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	26,027,245	1,868,038	2,168,937	300,899
51120 PART TIME SALARIES & WAGES	2,216,619	123,322	184,718	61,396
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	33,720	2,890	2,810	(80)
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	402	0	(402)
51180 SPECIAL PAY	35,425	2,014	2,952	938
51200 PERMANENT PART TIME	-	-	0	-
51210 PERFORMANCE APPRAISALS	-	-	0	-
51220 VACATION PAYOUT	-	8,459	0	(8,459)
51230 SICK PAYOUT	-	-	0	-
51240 OPT OUT PREMIUM	116,936	2,930	9,745	6,815
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	875	0	(875)
61010 OFFICE SUPPLIES	47,209	2,466	3,934	1,468
61020 COMPUTER SUPPLIES	1,183	-	99	99
61030 BOOKS, MANUAL & PERIODICALS	3,250	-	271	271
61040 OPERATIONAL SUPPLIES	125,299	1,081	10,442	9,361
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	4,500	-	375	375
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	294,851	8,434	24,371	16,137
62020 DENTAL SUPPLIES	233,000	14,627	19,417	4,790
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	219,353	22,591	18,279	(4,312)
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	-	14,773	14,773
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	546,773	-	45,564	45,564
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	457,876	19,593	38,156	18,563
71230 SOFTWARE & ONLINE SERVICES	272,643	53,479	22,720	(30,759)
71260 APPLICATION HOSTING	184,355	-	15,363	15,363
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	162,000	-	13,500	13,500
71330 MEDICAL FEES	163,750	-	13,646	13,646
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	492,341	-	41,028	41,028
71360 PHARMACY FEES	50,000	1,884	4,167	2,283
71440 STIPEND	8,860	220	738	518
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	9,003	-	750	750
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	51,390	500	4,283	3,783
71525 CONTINUING MEDICAL EDUCATION	104,800	-	8,733	8,733
71620 LAUNDRY & CLEANING	432,515	-	36,043	36,043
71640 BIO HAZARD WASTE DISPOSAL	1,500	119	125	6
71650 SECURITY SERVICES	344,567	-	28,714	28,714
71810 DUES & SUBSCRIPTIONS	35,294	19,983	2,941	(17,042)

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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	-	14,258	14,258
71910 GAS FOR HEATING	500	-	42	42
71920 ELECTRICITY	2,000	-	167	167
71930 WATER AND SEWER CHARGES	200	-	17	17
71940 TELEPHONE	55,000	-	4,583	4,583
71950 CELLULAR PHONES	25,609	1,531	2,134	603
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	18,933	-	1,578	1,578
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	353	-	29	29
72280 EQUIPMENT MAINTENANCE	56,790	1,194	4,733	3,539
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	71,248	-	5,937	5,937
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,000	-	2,500	2,500
72820 POSTAGE	80,589	-	6,716	6,716
72830 PRINTING SERVICES	39,194	252	3,266	3,014
72840 TEMPORARY EMPLOYMENT SERVICES	-	-	0	-
72850 CONTRACT PHYSICIANS	322,000	-	26,833	26,833
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	18,500	-	1,542	1,542
72940 ALL OTHER FEES	-	5	0	(5)
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	20,000	-	1,667	1,667
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,630,124	372,332	469,177	96,845
74100 RETIREMENT BENEFITS/FICA	2,016,446	130,174	168,037	37,863
74110 RETIREMENT BENEFITS/IMRF	1,510,931	99,931	125,911	25,980
79940 MISCELLANEOUS CONTRACTUAL SERVICES	7,256	3	605	603
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	-	-	0	-
84040 COMPUTER SYSTEM SOFTWARE	61,056	-	5,088	5,088
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	9,238	-	770	770
TOTAL	43,000,604	2,759,330	3,583,384	824,054
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(702,637)	23,992	(58,552)	(82,544)
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			