

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

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 8,256,317	\$ 8,256,317	100%
FQHC REIMBURSEMENTS	8,170,565	14,092,209	58%
INTERGOVERNMENTAL	8,909,788	9,180,759	97%
CHARGES FOR SERVICES	1,420,654	1,293,352	110%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	345	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,495,852	2,854,601	87%
TOTAL REVENUES	\$ 29,253,520	\$ 35,677,238	82%
EXPENSES			
PERSONNEL	\$ 19,641,194	\$ 23,337,674	84%
COMMODITIES	533,761	841,388	63%
CONTRACTUAL	9,961,595	11,411,677	87%
CAPITAL OUTLAY	25,622	68,396	37%
TOTAL EXPENSES	\$ 30,162,172	\$ 35,659,135	85%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ (908,653)	\$ 18,103	

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

		ADJUSTED	YTD REVENUE	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
			RECOGNIZED	PROJECTED	VS	9/30/2025	RECOGNIZED
REVENUE:		BUDGETED	FY 25	BUDGET	ADJUSTED YTD	A/R	FY 25
41100	PROPERTY TAXES	9,907,580	8,256,317	8,256,317	0	(120,612)	8,376,928
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	4,469,526	4,279,730	(189,796)	-	4,469,526
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	541,285	412,030	451,071	39,041	-	412,030
45231**	MANAGED CARE MEDICARE	414,979	157,671	345,816	188,145	-	157,671
45250*	ILLINOIS PUBLIC AID	-	(9,023)	0	9,023	-	(9,023)
45285*	MANAGED CARE - MEDICAL	12,600,833	6,287,291	10,500,694	4,213,403	-	6,287,291
45286*	MANAGED CARE - DENTAL	1,764,622	1,029,787	1,470,518	440,731	-	1,029,787
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	853,486	2,120,997	1,267,511	-	853,486
45253	MEDICAID MCO PMPM	40,000	10,244	33,333	23,089	-	10,244
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,640,940	1,728,772	87,832	-	1,640,940
45260	MEDICARE B	-	984	0	(984)	-	984
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	2,081,706	2,094,977	13,271	-	2,081,706
45330	GRANTS - OTHER	162,500	69,809	135,417	65,608	-	69,809
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	133,972	75,902	111,643	35,741	-	75,902
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	274,255	231,913	228,546	(3,367)	-	231,913
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	961,528	786,957	801,273	14,316	-	786,957
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	8,978	0	(8,978)	-	8,978
47180	MEDICAL FEES	316,240	390,212	263,533	(126,679)	-	390,212
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	2,594	0	(2,594)	-	2,594
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	345	0	(345)	-	345
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	2,495,852	2,854,601	358,749	198,601	2,297,251
49999	OVER SHORT	-	-	0	-	-	-
		42,812,685	29,253,520	35,677,238	6,423,718	77,989	29,175,531

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	41,661,594
INCREASE PROPERTY TAXES	805,200
FINAL COUNTY BOARD APPROVED BUDGET	42,466,794
ESTIMATED CARRY-OVERS FROM FY2024 (MAR)	345,891
REVISED BUDGET TOTAL	42,812,685

** Combined Managed Care, Medicare is 71% of YTD Projected Budget
* Combined Managed Care, Public Aid is 58% of YTD Projected Budget

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

		YTD	YTD EXPENSE	BUDGETED YTD
	BUDGETED	FY 25	PROJECTED	VS
EXPENSES			BUDGET	ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	25,349,853	18,062,216	21,124,877	3,062,661
51120 PART TIME SALARIES & WAGES	2,439,784	1,266,041	2,033,153	767,112
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	65,600	26,739	54,667	27,928
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	3,318	0	(3,318)
51180 SPECIAL PAY	43,621	23,496	36,351	12,855
51200 PERMANENT PART TIME	50,000	-	41,667	41,667
51210 PERFORMANCE APPRAISALS	-	3,781	0	(3,781)
51220 VACATION PAYOUT	-	78,094	0	(78,094)
51230 SICK PAYOUT	-	62,558	0	(62,558)
51240 OPT OUT PREMIUM	56,351	49,419	46,959	(2,460)
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	65,531	0	(65,531)
61010 OFFICE SUPPLIES	48,516	25,706	40,430	14,724
61020 COMPUTER SUPPLIES	3,225	2,434	2,688	254
61030 BOOKS, MANUAL & PERIODICALS	3,190	254	2,658	2,404
61040 OPERATIONAL SUPPLIES	57,944	58,663	48,287	(10,376)
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	3,484	2,942	2,903	(39)
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	198	0	(198)
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	310,554	166,340	258,795	92,455
62020 DENTAL SUPPLIES	226,000	149,811	188,333	38,522
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	352,253	127,412	293,544	166,132
63010 BUILDING , GROUNDS, MAINTENANCE	-	-	0	-
63040 HOUSEKEEPING SUPPLIES	-	-	0	-
65020 LABORATORY SUPPLIES	4,500	-	3,750	3,750
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	101,552	166,205	64,653
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	470,364	320,514	391,970	71,456
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	439,825	367,240	366,521	(719)
71230 SOFTWARE & ONLINE SERVICES	320,134	315,095	266,778	(48,317)
71260 APPLICATION HOSTING	184,355	136,564	153,629	17,065
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	175,000	77,224	145,833	68,609
71330 MEDICAL FEES	271,118	138,322	225,932	87,610
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	716,037	343,321	596,698	253,377
71360 PHARMACY FEES	85,000	8,625	70,833	62,208
71440 STIPEND	8,860	6,094	7,383	1,289
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	11,620	4,609	9,683	5,074
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	48,608	13,045	40,507	27,462
71525 CONTINUING MEDICAL EDUCATION	47,699	8,659	39,749	31,090
71620 LAUNDRY & CLEANING	413,852	197,133	344,877	147,744
71640 BIO HAZARD WASTE DISPOSAL	-	-	0	-
71650 SECURITY SERVICES	389,914	227,263	324,928	97,665
71810 DUES & SUBSCRIPTIONS	33,321	53,141	27,768	(25,373)

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

			YTD	YTD EXPENSE	BUDGETED YTD
		BUDGETED	FY 25	PROJECTED	VS
EXPENSES				BUDGET	ADJUSTED YTD
71820	DUES	-	-	0	-
71840	PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850	ADVERTISING	7,356	201,584	6,130	(195,454)
71910	GAS FOR HEATING	400	342	333	(9)
71920	ELECTRICITY	1,100	1,056	917	(139)
71930	WATER AND SEWER CHARGES	200	98	167	69
71940	TELEPHONE	55,000	35,933	45,833	9,900
71950	CELLULAR PHONES	21,075	17,181	17,563	382
71960	DATA/TELECOMMUNICATIONS	-	-	0	-
71970	COURIER SERVICES	17,945	12,860	14,954	2,094
71990	AMBULANCE SERVICES	-	-	0	-
72180	INSURANCE CLAIMS	-	-	0	-
72250	BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260	OFFICE EQUIPMENT MAINTENANCE	420	-	350	350
72280	EQUIPMENT MAINTENANCE	74,141	34,632	61,784	27,152
72510	BUILDING RENTALS	-	-	0	-
72530	EQUIPMENT RENTALS	70,627	40,546	58,856	18,310
72560	ALL OTHER RENTALS	-	-	0	-
72610	TRANSPORTATION/PARTICIPANTS	30,400	16,036	25,333	9,297
72820	POSTAGE	84,242	32,186	70,202	38,016
72830	PRINTING SERVICES	50,931	140,522	42,443	(98,079)
72840	TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	6,570	(10,232)
72850	CONTRACT PHYSICIANS	269,112	682,154	224,260	(457,894)
72860	CONTRACT DENTISTS	-	-	0	-
72870	CONTRACT PROVIDERS - OTHER	53,130	20,064	44,275	24,211
72940	ALL OTHER FEES	-	85	0	(85)
72950	REGISTRARS FEES	-	-	0	-
73140	CALL TAKERS	19,414	14,996	16,178	1,182
74060	HEALTH PREMIUMS	-	-	0	-
74070	OPT OUT PAYOUTS	-	-	0	-
74080	H/L/D EMPLOYEE BENEFITS	5,652,246	3,874,114	4,710,205	836,091
74100	RETIREMENT BENEFITS/FICA	1,967,912	1,417,444	1,639,927	222,483
74110	RETIREMENT BENEFITS/IMRF	1,477,274	1,078,408	1,231,062	152,654
79940	MISCELLANEOUS CONTRACTUAL SERVICES	18,049	6,151	15,041	8,890
79950	ALL OTHER MISCELLANEOUS	-	-	0	-
82010	BUILDINGS AND STRUCTURES	-	-	0	-
82020	BUILDING IMPROVEMENTS	71,776	20,371	59,813	39,442
84020	RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030	COMPUTER EQUIPMENT	2,800	-	2,333	2,333
84040	COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050	LABRORATORY EQUIPMENT	-	-	0	-
84060	FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070	ALL OTHER CAPITAL OUTLAY	7,500	5,252	6,250	998
TOTAL		42,790,963	30,162,172	35,659,135	5,496,963
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		21,722	(908,653)	18,103	926,756
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			
REVISED BUDGET TOTAL		42,790,963			