

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY25 TRIAL BALANCE SUMMARY
FQHC
AS OF OCTOBER 31, 2025

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 9,081,948	\$ 9,081,948	100%
FQHC REIMBURSEMENTS	9,102,089	15,501,430	59%
INTERGOVERNMENTAL	9,747,526	10,135,500	96%
CHARGES FOR SERVICES	1,576,554	1,422,688	111%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	345	-	No Budget
TRANSFERS FROM OTHER FUNDS	2,730,941	3,140,061	87%
TOTAL REVENUES	\$ 32,239,403	\$ 39,281,627	82%
EXPENSES			
PERSONNEL	\$ 21,575,727	\$ 25,671,441	84%
COMMODITIES	562,728	925,528	61%
CONTRACTUAL	10,914,217	12,552,937	87%
CAPITAL OUTLAY	77,154	75,236	103%
TOTAL EXPENSES	\$ 33,129,826	\$ 39,225,142	84%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ (890,423)	\$ 56,485	

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FY 25 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF OCTOBER 31, 2025

		ADJUSTED	YTD REVENUE	YTD REVENUE	BUDGETED YTD	NET	YTD REVENUE
			RECOGNIZED	PROJECTED	VS	10/31/2025	RECOGNIZED
REVENUE:		BUDGETED	FY 25	BUDGET	ADJUSTED YTD	A/R	FY 25
41100	PROPERTY TAXES	9,907,580	9,081,948	9,081,948	(0)	(503,659)	9,585,607
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	5,135,676	4,910,064	4,707,703	(202,361)	-	4,910,064
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	541,285	475,945	496,178	20,233	-	475,945
45231**	MANAGED CARE MEDICARE	414,979	171,837	380,397	208,560	-	171,837
45250*	ILLINOIS PUBLIC AID	-	(11,036)	0	11,036	-	(11,036)
45285*	MANAGED CARE - MEDICAL	12,600,833	7,028,707	11,550,764	4,522,057	-	7,028,707
45286*	MANAGED CARE - DENTAL	1,764,622	1,124,287	1,617,570	493,283	-	1,124,287
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	2,545,196	949,094	2,333,096	1,384,002	-	949,094
45253	MEDICAID MCO PMPM	40,000	28,718	36,667	7,949	-	28,718
45255	IL DEPT OF PUBLIC HEALTH	2,074,526	1,737,475	1,901,649	164,174	-	1,737,475
45260	MEDICARE B	-	(95)	0	95	-	(95)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	-	-	0	-	-	-
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,513,972	2,273,825	2,304,474	30,649	-	2,273,825
45330	GRANTS - OTHER	162,500	75,879	148,958	73,079	-	75,879
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	173,972	84,914	159,474	74,560	-	84,914
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	249,006	251,400	2,394	-	249,006
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	961,528	894,694	881,401	(13,293)	-	894,694
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	10,800	0	(10,800)	-	10,800
47180	MEDICAL FEES	316,240	419,329	289,887	(129,442)	-	419,329
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	2,739	0	(2,739)	-	2,739
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	345	0	(345)	-	345
49920	TRANSFERS FROM OTHER FUNDS	3,425,521	2,730,941	3,140,061	409,120	7,644	2,723,297
49999	OVER SHORT	-	(30)	0	30	-	(30)
		42,852,685	32,239,403	39,281,627	7,042,224	(496,015)	32,735,418

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
EMERGENCY APPROPRIATIONS FY2025 (OCT)	40,000
REVISED BUDGET TOTAL	42,852,685

** 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
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		YTD	YTD EXPENSE	BUDGETED YTD
	EXPENSES	FY 25	PROJECTED	VS
		BUDGETED	BUDGET	ADJUSTED YTD
51110	REGULAR SALARIES AND WAGES	25,349,853	19,834,038	23,237,365
51120	PART TIME SALARIES & WAGES	2,439,784	1,410,317	2,236,469
51130	PAYROLL ACCRUAL YEAR END	-	-	0
51135	PAYROLL CONTINGENCY	-	-	0
51140	OVERTIME SALARIES & WAGES	65,600	29,846	60,133
51145	BACK PAY WAGES	-	-	0
51150	SICK PAY REIMBURSEMENT	-	-	0
51160	HOLIDAY PAY	-	3,750	0
51180	SPECIAL PAY	43,621	26,419	39,986
51200	PERMANENT PART TIME	50,000	-	45,833
51210	PERFORMANCE APPRAISALS	-	3,781	0
51220	VACATION PAYOUT	-	80,288	0
51230	SICK PAYOUT	-	62,558	0
51240	OPT OUT PREMIUM	56,351	53,901	51,655
51250	WELLNESS INITIATIVE	-	-	0
51260	INCENTIVE PAYMENTS	-	70,829	0
61010	OFFICE SUPPLIES	48,516	29,074	44,473
61020	COMPUTER SUPPLIES	3,225	2,703	2,956
61030	BOOKS, MANUAL & PERIODICALS	3,190	254	2,924
61040	OPERATIONAL SUPPLIES	57,944	58,757	53,115
61060	CLOTHING AND UNIFORMS	-	-	0
61070	CRAFT & RECREATIONAL SUPPLIES	-	-	0
61080	FOOD & PROVISIONS	3,484	3,061	3,194
61090	PRINTING AND PHOTOGRAPHIC SUPPLIES	-	162	0
61100	COMMUNICATION SUPPLIES	-	-	0
62010	MEDICAL SUPPLIES	310,554	186,843	284,675
62020	DENTAL SUPPLIES	226,000	160,193	207,167
62030	OXYGEN	-	-	0
62040	DRUGS AND MEDICINE	352,253	121,681	322,899
63010	BUILDING , GROUNDS, MAINTENANCE	-	-	0
63040	HOUSEKEEPING SUPPLIES	-	-	0
65020	LABORATORY SUPPLIES	4,500	-	4,125
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	120,320	182,826
71125	STAFFING SERVICES FEE	-	-	0
71150	CONSULTANTS	470,364	353,685	431,167
71180	ARCHITECTURAL SERVICES	-	-	0
71220	COMPUTER SERVICES	439,825	374,696	403,173
71230	SOFTWARE & ONLINE SERVICES	320,134	326,606	293,456
71260	APPLICATION HOSTING	184,355	151,678	168,992
71270	EMAIL ARCHIVAL	-	-	0
71310	LABORATORY FEES	175,000	81,584	160,417
71330	MEDICAL FEES	271,118	147,797	248,525
71340	DENTAL FEES	-	-	0
71350	RADIOLOGICAL FEES	716,037	383,975	656,367
71360	PHARMACY FEES	85,000	15,069	77,917
71440	STIPEND	8,860	6,653	8,122
71445	MOVING EXPENSE REIMBURSEMENT	-	-	0
71450	MILEAGE REIMBURSEMENT	11,718	5,631	10,742
71470	EMPLOYEE RELATIONS	-	-	0
71490	EMPLOYMENT ADS-HELP WANTED	-	-	0
71500	TRIPS AND TRAINING	48,608	17,860	44,557
71525	CONTINUING MEDICAL EDUCATION	47,699	9,542	43,724
71620	LAUNDRY & CLEANING	413,852	285,224	379,364
71640	BIO HAZARD WASTE DISPOSAL	-	-	0
71650	SECURITY SERVICES	389,914	249,981	357,421
71810	DUES & SUBSCRIPTIONS	33,321	53,141	30,544

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			YTD EXPENSE PROJECTED	BUDGETED YTD VS
EXPENSES	BUDGETED	YTD FY 25	BUDGET	ADJUSTED YTD
71820 DUES	-	-	0	-
71840 PUBLICATIONS & LEGAL NOTICES	-	-	0	-
71850 ADVERTISING	7,356	201,529	6,743	(194,786)
71910 GAS FOR HEATING	400	342	367	25
71920 ELECTRICITY	1,100	1,056	1,008	(48)
71930 WATER AND SEWER CHARGES	200	98	183	85
71940 TELEPHONE	55,000	40,269	50,417	10,148
71950 CELLULAR PHONES	21,075	18,786	19,319	533
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	17,945	14,296	16,450	2,154
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	420	-	385	385
72280 EQUIPMENT MAINTENANCE	74,141	39,001	67,963	28,962
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	70,627	45,354	64,741	19,387
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,400	18,236	27,867	9,631
72820 POSTAGE	84,242	32,203	77,222	45,019
72830 PRINTING SERVICES	50,931	141,208	46,687	(94,521)
72840 TEMPORARY EMPLOYMENT SERVICES	7,884	16,802	7,227	(9,575)
72850 CONTRACT PHYSICIANS	269,112	735,283	246,686	(488,597)
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	53,130	20,064	48,703	28,639
72940 ALL OTHER FEES	-	85	0	(85)
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	19,414	16,491	17,796	1,305
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,652,246	4,251,246	5,181,226	929,981
74100 RETIREMENT BENEFITS/FICA	1,967,912	1,552,157	1,803,920	251,763
74110 RETIREMENT BENEFITS/IMRF	1,477,274	1,178,784	1,354,168	175,384
79940 MISCELLANEOUS CONTRACTUAL SERVICES	18,049	7,485	16,345	9,060
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	71,776	71,903	65,794	(6,109)
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	2,800	-	2,567	2,567
84040 COMPUTER SYSTEM SOFTWARE	-	-	0	-
84050 LABORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	7,500	5,252	6,875	1,623
TOTAL	42,791,061	33,129,826	39,225,142	6,095,316
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	61,624	(890,423)	56,485	946,908
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			