

LAKE COUNTY HEALTH DEPARTMENT
FINANCE OFFICE
FY26 TRIAL BALANCE SUMMARY
FQHC
AS OF FEBRUARY 28, 2026

OPERATIONS			
REVENUES	YTD RECOGNIZED	YTD BUDGET	YTD BUDGET %
PROPERTY TAXES	\$ 2,828,305	\$ 2,828,305	100%
FQHC REIMBURSEMENTS	2,296,496	3,704,841	62%
INTERGOVERNMENTAL	2,598,926	2,625,127	99%
CHARGES FOR SERVICES	523,589	561,809	93%
DONATIONS	-	-	No Budget
ALL OTHER MISCELLANEOUS	111	-	No Budget
TRANSFERS FROM OTHER FUNDS	756,941	881,844	86%
TOTAL REVENUES	\$ 9,004,367	\$ 10,601,926	85%
EXPENSES			
PERSONNEL	\$ 5,902,827	\$ 7,107,486	83%
COMMODITIES	155,094	232,262	67%
CONTRACTUAL	2,670,876	3,393,072	79%
CAPITAL OUTLAY	0	17,924	0%
TOTAL EXPENSES	\$ 8,728,798	\$ 10,750,744	81%
TOTAL FQHC EXCESS(DEFICIENCY)	\$ 275,570	\$ (148,818)	

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AS OF FEBRUARY 28, 2026

REVENUE:		BUDGETED	ADJUSTED YTD REVENUE RECOGNIZED FY 26	YTD REVENUE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD	NET 2/28/2026 A/R	YTD REVENUE RECOGNIZED FY 26
		41100	PROPERTY TAXES	11,313,218	2,828,305	2,828,305	1
45160	BEHAVIORAL HEALTH FUNDS	-	-	0	-	-	-
45170	COMMUNITY HEALTH CENTER	4,974,007	1,226,124	1,243,502	17,378	-	1,226,124
45190	FEDERAL BUREAU PRISONS	-	-	0	-	-	-
45210	KID CARE REIMBURSEABLE	-	-	0	-	-	-
45230**	MEDICARE FQHC	480,260	133,223	120,065	(13,158)	-	133,223
45231**	MANAGED CARE MEDICARE	267,135	70,673	66,784	(3,889)	-	70,673
45250*	ILLINOIS PUBLIC AID	-	3,849	0	(3,849)	-	3,849
45285*	MANAGED CARE - MEDICAL	11,310,993	1,849,688	2,827,748	978,060	-	1,849,688
45286*	MANAGED CARE - DENTAL	1,847,024	251,287	461,756	210,469	-	251,287
45320*	FQHC ILLINOIS DEPARTMENT OF PUBLIC AID	1,661,348	195,521	415,337	219,816	-	195,521
45253	MEDICAID MCO PMPM	-	-	0	-	-	-
45255	IL DEPT OF PUBLIC HEALTH	1,825,002	381,364	456,251	74,887	-	381,364
45260	MEDICARE B	-	(465)	0	465	-	(465)
45265	MEDICARE A	-	-	0	-	-	-
45287	VALUE BASED INCENTIVE REIMBURSEMENT	150,000	16,723	37,500	20,778	-	16,723
45310	GRANTS - DEPARTMENT OF HUMAN SERVICES	2,615,646	727,193	653,912	(73,281)	-	727,193
45330	GRANTS - OTHER	80,361	25,497	20,090	(5,407)	-	25,497
45331	GRANTS - MUNICIPAL	-	-	0	-	-	-
45332	GRANTS - COUNTY	-	-	0	-	-	-
45333	GRANTS - STATE	-	-	0	-	-	-
45334	GRANTS - FEDERAL	-	-	0	-	-	-
45335	GRANTS - NON-PROFIT	108,093	14,746	27,023	12,277	-	14,746
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	62,633	91,480	28,847	-	62,633
46990	DENTAL REIMBURSEMENT	-	-	0	-	-	-
47050	INSURANCE REIMBURSEMENT	1,205,486	324,125	301,372	(22,753)	-	324,125
47060	FOOD SERVICE FEES	-	-	0	-	-	-
47170	MEDICAL REIMBURSEMENTS	-	2,485	0	(2,485)	-	2,485
47180	MEDICAL FEES	675,828	133,550	168,957	35,407	-	133,550
47220	REVENUE FROM SERVICE CONTRACTS	-	-	0	-	-	-
48010	INTEREST	-	779	0	(779)	-	779
48150	DONATIONS	-	-	0	-	-	-
49910	ALL OTHER MISCELLANEOUS	-	111	0	(111)	-	111
49920	TRANSFERS FROM OTHER FUNDS	3,527,377	756,941	881,844	124,903	756,525	416
49999	OVER SHORT	-	-	0	-	-	-
		<u>42,407,697</u>	<u>9,004,367</u>	<u>10,601,926</u>	<u>1,597,559</u>	<u>3,584,830</u>	<u>5,419,537</u>

REVENUE BUDGET:

BOH BUDGET AS SUBMITTED	42,297,967
FINAL COUNTY BOARD APPROVED BUDGET	<u>42,297,967</u>
ESTIMATED CARRY-OVERS FROM FY2025 (FEB)	109,730
REVISED BUDGET TOTAL	<u><u>42,407,697</u></u>

- ** Combined Managed Care, Medicare is 109% of YTD Projected Budget
- * Combined Managed Care, Public Aid is 62% of YTD Projected Budget

**LAKE COUNTY HEALTH DEPARTMENT
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FY 26 TRIAL BALANCE ON OPERATIONS
FQHC
AS OF FEBRUARY 28, 2026**

EXPENSES	BUDGETED	YTD FY 26	YTD EXPENSE PROJECTED BUDGET	BUDGETED YTD VS ADJUSTED YTD
51110 REGULAR SALARIES AND WAGES	26,027,245	5,369,923	6,506,811	1,136,888
51120 PART TIME SALARIES & WAGES	2,216,619	487,132	554,155	67,023
51130 PAYROLL ACCRUAL YEAR END	-	-	0	-
51135 PAYROLL CONTINGENCY	-	-	0	-
51140 OVERTIME SALARIES & WAGES	33,720	7,944	8,430	486
51145 BACK PAY WAGES	-	-	0	-
51150 SICK PAY REIMBURSEMENT	-	-	0	-
51160 HOLIDAY PAY	-	844	0	(844)
51180 SPECIAL PAY	35,425	6,748	8,856	2,108
51200 PERMANENT PART TIME	-	-	0	-
51210 PERFORMANCE APPRAISALS	-	3,883	0	(3,883)
51220 VACATION PAYOUT	-	9,971	0	(9,971)
51230 SICK PAYOUT	-	-	0	-
51240 OPT OUT PREMIUM	116,936	13,257	29,234	15,977
51250 WELLNESS INITIATIVE	-	-	0	-
51260 INCENTIVE PAYMENTS	-	3,125	0	(3,125)
61010 OFFICE SUPPLIES	47,209	9,794	11,802	2,008
61020 COMPUTER SUPPLIES	1,583	89	396	308
61030 BOOKS, MANUAL & PERIODICALS	3,250	-	813	813
61040 OPERATIONAL SUPPLIES	125,299	4,879	31,325	26,446
61060 CLOTHING AND UNIFORMS	-	-	0	-
61070 CRAFT & RECREATIONAL SUPPLIES	-	-	0	-
61080 FOOD & PROVISIONS	4,500	994	1,125	131
61090 PRINTING AND PHOTOGRAPHIC SUPPLIES	-	-	0	-
61100 COMMUNICATION SUPPLIES	-	-	0	-
62010 MEDICAL SUPPLIES	294,851	60,186	73,713	13,527
62020 DENTAL SUPPLIES	233,000	45,091	58,250	13,159
62030 OXYGEN	-	-	0	-
62040 DRUGS AND MEDICINE	219,353	34,062	54,838	20,776
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	23,567	44,320	20,753
71125 STAFFING SERVICES FEE	-	-	0	-
71150 CONSULTANTS	546,773	10,033	136,693	126,660
71180 ARCHITECTURAL SERVICES	-	-	0	-
71220 COMPUTER SERVICES	457,876	138,602	114,469	(24,133)
71230 SOFTWARE & ONLINE SERVICES	272,643	128,535	68,161	(60,374)
71260 APPLICATION HOSTING	184,355	-	46,089	46,089
71270 EMAIL ARCHIVAL	-	-	0	-
71310 LABORATORY FEES	162,000	4,366	40,500	36,134
71330 MEDICAL FEES	163,750	21,106	40,938	19,832
71340 DENTAL FEES	-	-	0	-
71350 RADIOLOGICAL FEES	492,341	77,967	123,085	45,118
71360 PHARMACY FEES	50,000	7,157	12,500	5,343
71440 STIPEND	9,300	1,374	2,325	951
71445 MOVING EXPENSE REIMBURSEMENT	-	-	0	-
71450 MILEAGE REIMBURSEMENT	9,120	454	2,280	1,826
71470 EMPLOYEE RELATIONS	-	-	0	-
71490 EMPLOYMENT ADS-HELP WANTED	-	-	0	-
71500 TRIPS AND TRAINING	51,390	550	12,848	12,298
71525 CONTINUING MEDICAL EDUCATION	104,800	3,766	26,200	22,434
71620 LAUNDRY & CLEANING	432,515	29,364	108,129	78,765
71640 BIO HAZARD WASTE DISPOSAL	1,500	356	375	19
71650 SECURITY SERVICES	344,567	43,915	86,142	42,227
71810 DUES & SUBSCRIPTIONS	35,294	19,983	8,824	(11,159)

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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	-	42,775	42,775
71910 GAS FOR HEATING	500	-	125	125
71920 ELECTRICITY	2,000	-	500	500
71930 WATER AND SEWER CHARGES	200	-	50	50
71940 TELEPHONE	55,000	8,616	13,750	5,134
71950 CELLULAR PHONES	25,609	4,601	6,402	1,801
71960 DATA/TELECOMMUNICATIONS	-	-	0	-
71970 COURIER SERVICES	18,933	2,888	4,733	1,845
71990 AMBULANCE SERVICES	-	-	0	-
72180 INSURANCE CLAIMS	-	-	0	-
72250 BLDG & GROUNDS MAINT. & REPAIR	-	-	0	-
72260 OFFICE EQUIPMENT MAINTENANCE	353	-	88	88
72280 EQUIPMENT MAINTENANCE	56,790	10,737	14,198	3,461
72510 BUILDING RENTALS	-	-	0	-
72530 EQUIPMENT RENTALS	71,248	13,510	17,812	4,302
72560 ALL OTHER RENTALS	-	-	0	-
72610 TRANSPORTATION/PARTICIPANTS	30,000	5,608	7,500	1,892
72820 POSTAGE	80,589	6,461	20,147	13,686
72830 PRINTING SERVICES	39,194	2,725	9,799	7,074
72840 TEMPORARY EMPLOYMENT SERVICES	-	-	0	-
72850 CONTRACT PHYSICIANS	322,000	39,913	80,500	40,587
72860 CONTRACT DENTISTS	-	-	0	-
72870 CONTRACT PROVIDERS - OTHER	18,500	5,073	4,625	(448)
72940 ALL OTHER FEES	-	(315)	0	315
72950 REGISTRARS FEES	-	-	0	-
73140 CALL TAKERS	20,000	3,066	5,000	1,934
74060 HEALTH PREMIUMS	-	-	0	-
74070 OPT OUT PAYOUTS	-	-	0	-
74080 H/L/D EMPLOYEE BENEFITS	5,630,124	1,298,957	1,407,531	108,574
74100 RETIREMENT BENEFITS/FICA	2,016,446	426,004	504,112	78,108
74110 RETIREMENT BENEFITS/IMRF	1,510,931	330,937	377,733	46,796
79940 MISCELLANEOUS CONTRACTUAL SERVICES	7,256	1,000	1,814	814
79950 ALL OTHER MISCELLANEOUS	-	-	0	-
82010 BUILDINGS AND STRUCTURES	-	-	0	-
82020 BUILDING IMPROVEMENTS	-	-	0	-
84020 RADIOS & ELECTRONIC EQUIPMENT	-	-	0	-
84030 COMPUTER EQUIPMENT	1,400	-	350	350
84040 COMPUTER SYSTEM SOFTWARE	61,056	-	15,264	15,264
84050 LABRORATORY EQUIPMENT	-	-	0	-
84060 FURNITURE & OFFICE EQUIPMENT	-	-	0	-
85070 ALL OTHER CAPITAL OUTLAY	9,238	-	2,310	2,310
TOTAL	43,002,961	8,728,798	10,750,744	2,021,946
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(595,264)	275,570	(148,818)	(424,388)

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