

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
SCHEDULE OF REVENUES AND EXPENDITURES
AS OF FEBRUARY 28, 2026

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY26 ESTIMATED YTD ACTUAL	FY26 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 22,320,262	\$ 2,679,738 *	\$ -	\$ 25,000,000	\$ 6,251,123	25.0%
FEDERAL AND STATE GRANTS	24,055,755	-	347,503	24,403,258	6,458,589	26.5%
FEES	5,814,481	-	-	5,814,481	2,601,293	44.7%
REIMBURSABLES	30,897,641	-	74,642	30,972,283	5,844,827	18.9%
MISCELLANEOUS	7,964,371	(97,564) **	4,566	7,871,373	1,891,626	24.0%
TOTAL	\$ 91,052,510	\$ 2,582,174	\$ 426,711	\$ 94,061,395	\$ 23,047,459	24.5%
 <u>EXPENDITURES</u>						
PERSONNEL	\$ 56,208,905	\$ 1,032,608 **	\$ 48,555	\$ 57,290,068	\$ 14,409,187	25.2%
FRINGE BENEFITS	18,843,605	(720,429) **	19,907	18,143,083	5,147,867	28.4%
COMMODITIES	2,496,110	-	134,950	2,631,060	496,736	18.9%
CONTRACTUALS	12,555,353	(343,700)	85,456	12,297,109	2,460,412	20.0%
CAPITAL OUTLAYS	948,537	-	2,900	951,437	45,012	4.7%
TOTAL	\$ 91,052,510	\$ (31,521)	\$ 291,768	\$ 91,312,757	\$ 22,559,214	24.7%
EXCESS (DEFICIENCY)	\$ -	\$ 2,613,695	\$ 134,943	\$ 2,748,638	\$ 488,246	

FUND BALANCE FYE 11/30/25 (RESERVED FUND)

\$ 23,348,992

YTD ESTIMATED FY26 FUND BALANCE AS OF FEBRUARY 28, 2026

\$ 23,837,238

Revenue Highlights:

- Property taxes are estimated and annualized for reporting purposes based on the final budgeted amount.
- Fee revenues are higher than budgeted levels due to permit fees billed at the beginning of the fiscal year.
- Reimbursables are lower than expected due to a reduction in the number of client visits, driven by a higher number of vacant revenue generating positions.

Expense Highlights:

- Personnel expenses are in line with quarter projections, reflecting progress in filling several previously vacant positions.
- Commodities are below target levels primarily due to lower-than-anticipated spending in Dental Supplies, operational expense, and Miscellaneous Commodities.
- Contractual expenditures are slightly below target, driven by lower spending in consulting services, radiological fees, laundry and cleaning, and building and ground maintenance.
- Capital Outlay expenditures is currently below budget targets as planned purchases are slower during the early part of the fiscal year.

FOOT NOTES

* Use of Cash - fund balance adjustment

** Vacancy Factor - salary and fringe benefit reductions

25.0% is the target for the third month of the fiscal year.