

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER  
SCHEDULE OF REVENUES AND EXPENDITURES  
AS OF FEBRUARY 29, 2024

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY 24 ESTIMATED YTD ACTUAL	FY 24 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 20,841,985	\$ 158,015 *	\$ -	\$ 21,000,000	\$ 5,250,000	25.0%
FEDERAL AND STATE GRANTS	23,630,051	-	290,245	23,920,296	6,664,165	27.9%
FEES	5,280,246	-	-	5,280,246	2,552,685	48.3%
REIMBURSABLES	30,826,550	-	-	30,826,550	10,266,970	33.3%
MISCELLANEOUS	6,930,936	1,213,580 **	-	8,144,516	1,796,662	22.1%
TOTAL	\$ 87,509,768	\$ 1,371,595	\$ 290,245	\$ 89,171,608	\$ 26,530,481	29.8%
 <u>EXPENDITURES</u>						
PERSONNEL	\$ 53,538,476	\$ 567,382 **	\$ 1,423	\$ 54,107,281	\$ 13,314,596	24.6%
COMMODITIES	2,680,620	-	63,943	2,744,563	417,425	15.2%
CONTRACTUALS	30,412,367	336,652 **	55,696	30,804,715	6,717,614	21.8%
CAPITAL OUTLAYS	878,305	-	1,941,381	2,819,686	371,314	13.2%
TOTAL	\$ 87,509,768	\$ 904,034	\$ 2,062,443	\$ 90,476,245	\$ 20,820,950	23.0%
EXCESS (DEFICIENCY)	\$ -	\$ 467,561	\$ (1,772,199)	\$ (1,304,638)	\$ 5,709,532	
FUND BALANCE FYE 11/30/23					\$ 28,152,177	
YTD ESTIMATED FY24 FUND BALANCE AS OF FEBRUARY 29, 2024					\$ 33,861,709	

Revenue Highlights:

- Property taxes are estimated and annualized for reporting purposes based on the final budgeted amount.
- Federal and State Grant revenues do not include the carry forward budget amounts. The HRSA ARPA grant is below the target spending level and we have requested a no cost extension.
- Fee revenues are higher than budgeted levels due to permit fees billed at the beginning of the fiscal year.
- Reimbursables are higher than budgeted levels because we received the FQHC Medicaid Match annual payment already.

Expense Highlights:

- Personnel expenses are slightly below the targeted levels due to a large number of vacant positions and most of our budget carry forwards are not included.
- Commodities are below targeted levels primarily in Food & Provisions, Medical Supplies, Dental Supplies, Drugs & Medicines and Miscellaneous Commodities.
- Contractual expenditures are below targeted levels primarily for Consultants, Software and Online Services, Radiological Fees, Bldg. & Grounds Maintenance and Building Rentals.
- Capital Outlay expenditures are below the targeted level primarily due to the HRSA funded construction projects that are incomplete.

FOOTNOTES

- \* 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.