

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER  
SCHEDULE OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 2023 (PRELIMINARY)

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY 23 ESTIMATED YTD ACTUAL	FY 23 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 20,541,652	\$ (4,541,652) *	\$ -	\$ 16,000,000	\$ 15,937,014	99.6%
FEDERAL AND STATE GRANTS	22,647,860	-	12,819,024	35,466,884	27,501,085	77.5%
FEES	5,200,966	-	-	5,200,966	5,147,302	99.0%
REIMBURSABLES	29,231,078	-	1,666,605	30,897,683	27,098,933	87.7%
MISCELLANEOUS	6,612,795	491,442 **	74,280	7,178,517	6,623,915	92.3%
TOTAL	\$ 84,234,351	\$ (4,050,210)	\$ 14,559,909	\$ 94,744,050	\$ 82,308,249	86.9%
 <u>EXPENDITURES</u>						
PERSONNEL	\$ 50,922,577	\$ 133,361 **	\$ 3,589,051	\$ 54,644,989	\$ 49,599,054	90.8%
COMMODITIES	2,955,029	(19,166)	831,364	3,767,227	2,079,980	55.2%
CONTRACTUALS	29,641,966	175,387 **	5,291,848	35,109,201	28,873,743	82.2%
CAPITAL OUTLAYS	714,779	-	4,675,423	5,390,202	2,502,884	46.4%
TOTAL	\$ 84,234,351	\$ 289,582	\$ 14,387,685	\$ 98,911,618	\$ 83,055,660	84.0%
EXCESS (DEFICIENCY)	<u>\$ -</u>	<u>\$ (4,339,792)</u>	<u>\$ 172,224</u>	<u>\$ (4,167,568)</u>	<u>\$ (747,412)</u>	
FUND BALANCE FYE 11/30/22					<u>\$ 28,899,589</u>	
YTD ESTIMATED FY23 FUND BALANCE AS OF NOVEMBER 30, 2023					<u>\$ 28,152,177</u>	

Revenue Highlights:

- Property taxes are finalized and on target with the budget.
- Federal and State Grant revenues are lower due to below targeted spending on HRSA ARPA, Department of Human Services, and federal construction grants that are being carried forward.
- Fee revenues are on target with the budget.
- Reimbursables ended lower because of reduced number of client visits due to the large number of vacant revenue generating positions. This includes the FQHC Medicaid Match payment.

Expense Highlights:

- Personnel expenses are below the targeted levels due to a large number of vacant positions.
- Commodities are below targeted levels primarily in Operational Supplies, Medical Supplies, Dental Supplies, Drugs & Medicines and Miscellaneous Commodities.
- Contractual expenditures are below targeted levels primarily for Consultants, Computer Services, Software and Online Services, Trips and Training and Telephone.
- Capital Outlay expenditures are below the targeted level for the HRSA federal funded construction projects that are incomplete and HRSA ARPA capital equipment funds were carried forward.

FOOT NOTES

- \* Use of Cash - fund balance adjustment
- \*\* Vacancy Factor - salary and fringe benefit reductions
- 100% is the target for the twelfth month of the fiscal year.