

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER  
SCHEDULE OF REVENUES AND EXPENDITURES  
AS OF AUGUST 31, 2022

| <u>REVENUE</u>  | ORIGINAL BOH<br>SUBMITTED<br>BUDGET | COUNTY<br>ADJUSTMENTS | EMERGENCY<br>APPROPRIATIONS<br>& CARRY OVERS | TOTAL MODIFIED<br>BUDGET | FY 22 ESTIMATED<br>YTD ACTUAL | FY 22 %<br>RECOGNIZED |
|---|-------------------------------------|-----------------------|--|--------------------------|-------------------------------|-----------------------|
| LOCAL PROPERTY TAXES                                  | \$ 17,605,000                       | \$ (1,405,000) *      | \$ -   | \$ 16,200,000            | \$ 12,171,763                 | 75.1%                 |
| FEDERAL AND STATE GRANTS                              | 21,643,139                          | -                     | 20,913,072                                   | 42,556,211               | 21,825,948                    | 51.3%                 |
| FEES  | 5,120,777                           | -                     | 16,621                                       | 5,137,398                | 4,595,173                     | 89.4%                 |
| REIMBURSABLES   | 28,212,565                          | -                     | 37,298                                       | 28,249,863               | 14,732,440                    | 52.2%                 |
| MISCELLANEOUS   | 7,354,018                           | 406,738 **            | -  | 7,760,756                | 5,744,195                     | 74.0%                 |
| TOTAL   | \$ 79,935,499                       | \$ (998,262)          | \$ 20,966,991                                | \$ 99,904,228            | \$ 59,069,519                 | 59.1%                 |
| <br>  |                                     |                       |  |                          |                               |                       |
| <u>EXPENDITURES</u>                                   |                                     |                       |  |                          |                               |                       |
| PERSONNEL   | \$ 46,522,505                       | \$ 2,602,144 **       | \$ 5,937,503                                 | \$ 55,062,152            | \$ 36,316,317                 | 66.0%                 |
| COMMODITIES   | 3,116,612                           | -                     | 731,462                                      | 3,848,074                | 1,594,822                     | 41.4%                 |
| CONTRACTUALS  | 29,430,119                          | 648,398 **            | 11,291,912                                   | 41,370,429               | 24,244,424                    | 58.6%                 |
| CAPITAL OUTLAYS                                       | 866,263                             | -                     | 3,062,833                                    | 3,929,096                | 1,554,220                     | 39.6%                 |
| TOTAL   | \$ 79,935,499                       | \$ 3,250,542          | \$ 21,023,710                                | \$ 104,209,751           | \$ 63,709,783                 | 61.1%                 |
| <br>  |                                     |                       |  |                          |                               |                       |
| EXCESS (DEFICIENCY)                                   | <u>\$ -</u>                         | <u>\$ (4,248,804)</u> | <u>\$ (56,719)</u>                           | <u>\$ (4,305,523)</u>    | <u>\$ (4,640,263)</u>         |                       |
| <br>  |                                     |                       |  |                          |                               |                       |
| FUND BALANCE FYE 11/30/21                             |                                     |                       |  |                          | <u>\$ 31,243,574</u>          |                       |
| YTD ESTIMATED FY22 FUND BALANCE AS OF AUGUST 31, 2022 |                                     |                       |  |                          | <u>\$ 26,603,311</u>          |                       |

Revenue Highlights:

- Property taxes are estimated and annualized for reporting purposes based on the final budgeted amount.
- Federal and State Grant revenues are below target due to below targeted spending on HRSA ARPA and construction grants due to revisions and waiting for federal approvals.
- Fee revenues are higher than budgeted levels due to permit fees billed at the beginning of the fiscal year.
- Reimbursables are below budgeted levels as the FQHC Medicaid Match was not received until September.

Expense Highlights:

- Personnel expenses are slightly below the targeted levels due to a large number of vacant positions primarily in Behavioral Health.
- Commodities are below targeted levels primarily in Food & Provisions, Books & Manuals, Operational Supplies, and Drugs & Medicines.
- Contractual expenditures are below targeted levels primarily for Consultants, Medical Fees, Radiological Fees, Lab Fees, Mileage, and Laundry & Cleaning.
- Capital Outlay expenditures are below the targeted level due to the state funded clinic remodeling and the HRSA construction projects that are incomplete.

FOOTNOTES

\* Use of Cash - fund balance adjustment

\*\* Vacancy Factor - salary and fringe benefit reductions

75.0% is the target for the ninth month of the fiscal year.