

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER  
SCHEDULE OF REVENUES AND EXPENDITURES  
AS OF NOVEMBER 30, 2022 (PRELIMINARY)

|   | 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 |
|---|-------------------------------------|-----------------------|--|--------------------------|-------------------------------|-----------------------|
| <u>REVENUE</u>  |                                     |                       |  |                          |                               |                       |
| LOCAL PROPERTY TAXES  | \$ 17,605,000                       | \$ (1,405,000) *      | \$ -   | \$ 16,200,000            | \$ 16,134,055                 | 99.6%                 |
| FEDERAL AND STATE GRANTS                                    | 21,643,139                          | -                     | 22,350,730                                   | 43,993,869               | 29,701,738                    | 67.5%                 |
| FEES  | 5,120,777                           | -                     | 16,621                                       | 5,137,398                | 5,229,677                     | 101.8%                |
| REIMBURSABLES   | 28,212,565                          | -                     | 37,298                                       | 28,249,863               | 24,585,787                    | 87.0%                 |
| MISCELLANEOUS   | 7,354,018                           | 406,738 **            | -  | 7,760,756                | 7,443,149                     | 95.9%                 |
| TOTAL   | \$ 79,935,499                       | \$ (998,262)          | \$ 22,404,649                                | \$ 101,341,886           | \$ 83,094,405                 | 82.0%                 |
| <br><u>EXPENDITURES</u>                                     |                                     |                       |  |                          |                               |                       |
| PERSONNEL   | \$ 46,522,505                       | \$ 2,602,144 **       | \$ 5,241,467                                 | \$ 54,366,116            | \$ 48,305,162                 | 88.9%                 |
| COMMODITIES   | 3,116,612                           | -                     | 1,380,144                                    | 4,496,756                | 2,531,683                     | 56.3%                 |
| CONTRACTUALS  | 29,430,119                          | 648,398 **            | 12,749,422                                   | 42,827,939               | 32,841,441                    | 76.7%                 |
| CAPITAL OUTLAYS   | 866,263                             | -                     | 2,998,997                                    | 3,865,260                | 1,924,067                     | 49.8%                 |
| TOTAL   | \$ 79,935,499                       | \$ 3,250,542          | \$ 22,370,030                                | \$ 105,556,071           | \$ 85,602,353                 | 81.1%                 |
| <br>EXCESS (DEFICIENCY)                                     | <u>\$ -</u>                         | <u>\$ (4,248,804)</u> | <u>\$ 34,619</u>                             | <u>\$ (4,214,185)</u>    | <u>\$ (2,507,948)</u>         |                       |
| <br>FUND BALANCE FYE 11/30/21                               |                                     |                       |  |                          | <u>\$ 31,243,574</u>          |                       |
| <br>YTD ESTIMATED FY22 FUND BALANCE AS OF NOVEMBER 30, 2022 |                                     |                       |  |                          | <u>\$ 28,735,626</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 increased rabies tag fees.
- Reimbursables are below budgeted levels due to numerous vacancies of revenue generating staff.

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 Computer Supplies, Operational Supplies, Medical Supplies, and Drugs & Medicines.
- Contractual expenditures are below targeted levels primarily for Consultants, Software, Lab Fees, Trips & Training, Laundry & Cleaning and Temporary Help.
- Capital Outlay expenditures are below the targeted level due to the HRSA construction projects that are incomplete.

FOOTNOTES

\* 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.