

LAKE COUNTY HEALTH DEPARTMENT AND COMMUNITY HEALTH CENTER
 SCHEDULE OF REVENUES AND EXPENDITURES
 AS OF MAY 31, 2020

<u>REVENUE</u>	ORIGINAL BOH SUBMITTED BUDGET	COUNTY ADJUSTMENTS	EMERGENCY APPROPRIATIONS & CARRY OVERS	TOTAL MODIFIED BUDGET	FY 20 ESTIMATED YTD ACTUAL	FY 20 % RECOGNIZED
LOCAL PROPERTY TAXES	\$ 24,637,668	\$ (12,637,668) *	\$ -	\$ 12,000,000	\$ 6,030,425	50.3%
FEDERAL AND STATE GRANTS	19,016,901	-	1,692,530	20,709,431	10,034,436	48.5%
FEES	5,324,404	-	22,879	5,347,283	3,203,299	59.9%
REIMBURSABLES	25,772,478	-	1,736,689	27,509,167	8,077,613	29.4%
MISCELLANEOUS	9,085,765	(520,144) **	100,000	8,665,621	3,889,963	44.9%
TOTAL	\$ 83,837,216	\$ (13,157,812)	\$ 3,552,098	\$ 74,231,502	\$ 31,235,736	42.1%
<u>EXPENDITURES</u>						
PERSONAL SERVICES	\$ 51,145,407	\$ (3,202,162) **	\$ 791,083	\$ 48,734,328	\$ 23,529,479	48.3%
COMMODITIES	2,717,773	-	292,802	3,010,575	790,417	26.3%
CONTRACTUALS	28,878,035	(1,023,816) **	650,314	28,504,533	12,178,857	42.7%
CAPITAL OUTLAYS	1,096,001	222,934	1,751,206	3,070,141	1,034,361	33.7%
TOTAL	\$ 83,837,216	\$ (4,003,044)	\$ 3,485,405	\$ 83,319,577	\$ 37,533,114	45.0%
EXCESS (DEFICIENCY)	<u>\$ (0)</u>	<u>\$ (9,154,768)</u>	<u>\$ 66,693</u>	<u>\$ (9,088,075)</u>	<u>\$ (6,297,378)</u>	
 UNAUDITED FUND BALANCE FYE 11/30/19					<u>\$ 36,965,818</u>	
 YTD ESTIMATED FY20 FUND BALANCE AS OF MAY 31, 2020					<u>\$ 30,668,440</u>	

Revenue Highlights:

- Property taxes are estimated and annualized for reporting purposes based on the final budgeted amount.
- Federal and State Grant revenues are slightly below target.
- Fee revenues are higher than budgeted levels due to permit fees billed at the beginning of the fiscal year.
- Reimbursables are below budgeted levels due to a lower volume of overall billable services being provided.

Expense Highlights:

- Personnel expenses are slightly below the targeted levels due to vacant positions.
- Commodities are below targeted levels primarily in Food & Provisions, Dental Supplies, Medical Supplies, Operational Supplies, and Drugs and Medicines.
- Contractual expenditures are below targeted levels primarily for Consultants, Medical Fees, Radiological Fees, Lab Fees, Electricity, and Contract Physicians.
- Capital Outlay expenditures are below the targeted level due to Grand Ave. Lobby remodeling project and delayed capital development projects.

FOOTNOTES

- * Use of Cash - fund balance adjustment
- ** Vacancy Factor - salary and fringe benefit reductions
- 50% is the target for the sixth month of the fiscal year.