

September 29, 2021

Mr. David Kraus  
County Manager  
COLUMBIA COUNTY  
P.O. Drawer 1529  
Lake City, FL 32056-1529

Re: FY 2021-2022 Budgets-  
Lake Shore Hospital Authority  
c/o Columbia County Board of County Commissioners (Court Appointed Receiver)

Dear David:

Please find attached a budget Resolution for the FY 2021-2022 Lake Shore Hospital Authority budget. On behalf of the LSHA, I would like to request that the Columbia County Board of County Commissioners, acting as "Receiver" for the Lake Shore Hospital Authority, place the Resolution adopting the FY2021-2022 LSHA budget on the October 7, 2021 Board of County Commissioners agenda. The budget consists of five (5) funds. The five (5) funds are the Operating Fund, Hospital Services Fund, Clinical Services Fund, Capital Services Fund, and the Hospital Buildings Fund. I will present the budget and answer any questions the Commission may have.

As the Authority, by law is a Special District, I offer the following as clarification:

- 1.) The applicable Florida Statute for adopting the LSHA budget is 189.06(3).
- 2.) As the proposed budget does not contain a millage levy, TRIM laws do not apply.
- 3.) A Public Hearing is not required to adopt the budget. Regardless, I will be glad to answer any questions the Board or the public may have, subject to the rules of the County Commissioners. The only legal requirements to adopt the budget are: a.) the budget be posted at least 2 days prior to adoption (both the county, via the posting of the agenda, and the Authority, via the Authority website, will post the proposed budget), b.) the budget must be adopted by Resolution (if the form of Resolution provided is insufficient, please feel free to change it as needed. Also, please be sure to assign the Resolution the appropriate number), and the approved budget must be posted on the website within 45 days of adoption.
- 4.) The budget Resolution includes Appropriations only. I will state the amount of reserves for the record if requested; however, it is not required to include the amount of reserves in the budget adoption Resolution.

Thank you in advance for considering this request.



Dale Williams  
Executive Director  
Lake Shore Hospital Authority

LSHA Trustees  
Fred Koberlein, Jr., Authority Attorney  
Joel Foreman, County Attorney  
Richard Powell, CPA, External Auditor

**COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS  
RESOLUTION NO. \_\_\_\_\_**

**WHEREAS, THE COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**, acting as a Court Appointed Receiver, has tentatively adopted a 2021-2022 Appropriations Budget of \$1,638,420 for the **LAKE SHORE HOSPITAL AUTHORITY**.

**NOW, THEREFORE, BE IT RESOLVED** by the **COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS**, acting as a Court Appointed Receiver, adopt a 2021-2022 Appropriations Budget in the amount of \$1,638,420 for the **LAKE SHORE HOSPITAL AUTHORITY**.

Upon Motion duly made, seconded, and carried, the foregoing Resolution was adopted at a meeting of the **COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS** on October 7, 2021.

**BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY**

By: \_\_\_\_\_  
**Rocky Ford, Chairman**

ATTEST: \_\_\_\_\_  
**Jay Swisher, Clerk of Courts**

LSHA Operating Fund  
Proposed Budget  
October 2021 through September 2022

	<u>Actual</u> Oct '17 - Sep 18	<u>Actual</u> Oct 18 - Sept 19	<u>Actual</u> Oct 19 - July 20	<u>Budget</u> Oct 20-Sept 21	<u>Proposed</u> Oct 21-Sept 22
<b>Income</b>					
Interest Income	\$ 39,752.05	\$ 105,987.00	\$ 190,354.18	\$ 125,000.00	\$ 65,000.00
Miscellaneous Revenue	832.78	2,696.54	1,095.06	-	-
Other Income	6,839.09	315.26	143.49	-	-
Rental Income	441,596.00	440,684.00	424,373.86	-	-
<b>Total Income</b>	<b>489,019.92</b>	<b>549,682.80</b>	<b>615,966.59</b>	<b>125,000.00</b>	<b>65,000.00</b>
<b>Gross Profit</b>	<b>489,019.92</b>	<b>549,682.80</b>	<b>615,966.59</b>	<b>125,000.00</b>	<b>65,000.00</b>
<b>Expense</b>					
Accounting Services	22,169.00	15,184.00	17,501.00	25,000.00	25,000.00
Advertising	4,874.38	3,171.19	2,927.75	4,000.00	4,000.00
Bank Fees	37.50	150.00	-	500.00	500.00
Communications Expense	7,189.66	6,187.48	5,183.35	7,000.00	7,000.00
Dues & Subscriptions	1,604.05	1,444.10	847.10	1,500.00	2,500.00
Employee Expense	339.50	169.42	410.50	500.00	500.00
<b>Insurance</b>					
Property	7,191.00	7,038.00	935.03	7,500.00	7,500.00
Workers' Compensation	717.00	719.00	-	1,000.00	1,000.00
Directors & Officers Lial	0.00	19,890.00	19,955.00	21,000.00	24,000.00
General Liability	0.00	1,974.11	1,264.00	2,500.00	18,000.00
<b>Total Insurance</b>	<b>7,908.00</b>	<b>29,621.11</b>	<b>22,154.03</b>	<b>32,000.00</b>	
Janitorial Expense	5,237.88	4,358.82	2,700.00	5,000.00	5,000.00
Lawn Maintenance	5,774.10	8,916.17	6,511.30	8,000.00	8,000.00
Legal Services	25,895.40	30,857.80	20,955.32	30,000.00	30,000.00
Licenses	75.00	75.00	1,635.00	1,800.00	1,800.00
Miscellaneous Expense	1,335.79	99.00	3,048.96	3,000.00	3,000.00
<b>Office Expense</b>	<b>7,908.00</b>				
Computer/Network relat	10,777.97	9,327.00	17,339.70	12,000.00	17,000.00
Miscellaneous Supplies	1,166.85	1,463.85	926.62	1,500.00	2,500.00
Office Supplies	5,328.27	7,629.12	4,190.48	6,000.00	5,000.00
Website Maintenance	1,044.04	1,954.02	1,714.85	2,500.00	2,500.00
Office Expense - Other	1,408.39	96.16	1,882.44	2,000.00	2,000.00
<b>Total Office Expense</b>	<b>27,633.52</b>	<b>20,470.15</b>	<b>26,054.09</b>	<b>24,000.00</b>	
Postage	400.87	412.83	381.60	500.00	500.00
Professional Services	1,850.00	-	1,785.00	2,000.00	2,000.00
<b>Repair &amp; Maintenance</b>					
Building	369.50	295.25	115.00	2,000.00	2,000.00
Equipment	4,877.98	5,468.57	4,720.36	5,000.00	5,000.00
Repair & Maintenance -	190.00	-	1,737.72	2,000.00	2,000.00
<b>Total Repair &amp; Maintenan</b>	<b>5,437.48</b>	<b>5,763.82</b>	<b>6,573.08</b>	<b>9,000.00</b>	
Sales Tax	34,813.52	34,792.09	28,755.90	-	-
<b>Utilities</b>					
Electric	7,829.50	7,555.99	5,421.43	8,000.00	7,000.00
Garbage Disposal	320.56	301.44	258.80	400.00	400.00
Water, Sewer, Gas	4,614.18	5,649.59	4,607.29	5,800.00	5,800.00
<b>Total Utilities</b>	<b>12,764.24</b>	<b>13,507.02</b>	<b>10,287.52</b>	<b>14,200.00</b>	
<b>66000 · Payroll Expenses</b>					
Payroll Taxes	13,856.42	11,855.44	10,167.34	13,129.00	12,500.00
Retirement Contribution	26,137.51	16,624.71	9,799.71	13,438.00	13,500.00
Wages	181,129.80	154,972.96	132,906.30	176,610.00	176,610.00
<b>66000 · Payroll Expenses</b>	<b>241.50</b>	<b>231.80</b>	<b>194.25</b>	<b>300.00</b>	<b>300.00</b>
<b>Total 66000 · Payroll Expe</b>	<b>221,365.23</b>	<b>183,684.91</b>	<b>153,067.60</b>	<b>203,477.00</b>	
66900 · Reconciliation Disc	-36.64	(0.51)	(0.15)	-	-
69800 · Uncategorized Exp	530.60	215.20	-	-	-
<b>Total Expense</b>	<b>387,199.08</b>	<b>359,079.60</b>	<b>310,778.95</b>	<b>371,477.00</b>	<b>394,410.00</b>
<b>Net Income</b>	<b>101,820.84</b>	<b>190,603.20</b>	<b>305,187.64</b>	<b>(246,477.00)</b>	<b>(329,410.00)</b>
<b>Beginning Fund Balance</b>	<b>9,369,101.00</b>	<b>9,470,921.84</b>	<b>9,661,525.04</b>	<b>17,000,000.00</b>	<b>8,000,000.00</b>
<b>Ending Fund Balance</b>	<b>\$ 9,470,921.84</b>	<b>\$ 9,661,525.04</b>	<b>\$ 9,966,712.68</b>	<b>\$ 16,753,523.00</b>	<b>\$ 7,670,590.00</b>

**LSHA PCF Hospital Services**  
**Proposed Budget**  
**October 2021 - Sept. 2022**

	Actual	Actual	Actual	Budget	Proposed
	Oct '17 - Sep 18	Oct 18 - Sept 19	Oct 19 - July 20	Oct 20 - Sept 21	Oct 21-Sept 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Ad Valorem Tax - Current	\$ 2,289,064.15	\$ 2,476,258.00	\$ 2,696,625.01	\$ 300.00	\$ -
Ad Valorem Tax - Delq.	11,114.29	-	8,242.88	500.00	-
Interest Income	29,722.02	95,008.00	28,777.49	20,000.00	3,000
Miscellaneous Income	44,263.00	5,650.00	7,236.11	-	-
<b>Total Income</b>	<b>2,374,163.46</b>	<b>2,576,916.00</b>	<b>2,740,881.49</b>	<b>20,800.00</b>	<b>3,000</b>
<b>Gross Profit</b>	<b>2,374,163.46</b>	<b>2,576,916.00</b>	<b>2,740,881.49</b>	<b>20,800.00</b>	<b>3,000</b>
<b>Expense</b>					
Tax Collector Fees	37,261.00	36,240.00	37,250.00	-	-
Property Appraiser Fees	85,656.00	85,579.00	92,066.35	-	-
Other Expenses	35.00	723.00	722.34	-	-
Indigent Care			130,038.69	-	-
Physician Reimbursement	159,872.00	116,972.00	81,378.13	-	-
Indigent Care - Other	1,333,853.00	864,186.00	493,211.73	-	200,000
<b>Total Indigent Care</b>	<b>1,493,725.00</b>	<b>981,158.00</b>	<b>574,589.86</b>	<b>-</b>	<b>-</b>
<b>Total Expense</b>	<b>1,616,677.00</b>	<b>1,103,700.00</b>	<b>704,628.55</b>	<b>-</b>	<b>200,000</b>
<b>Net Ordinary Income</b>	<b>757,486.46</b>	<b>1,473,216.00</b>	<b>2,036,252.94</b>	<b>-</b>	<b>-</b>
<b>Net Income</b>	<b>757,486.46</b>	<b>1,473,216.00</b>	<b>2,740,881.49</b>	<b>20,800.00</b>	<b>(197,000)</b>
<b>Beginning Fund Balance</b>	<b>5,232,585.00</b>	<b>5,990,072.00</b>	<b>7,463,288.00</b>	<b>10,204,169.49</b>	<b>9,000,000</b>
	<b>\$ 5,990,071.46</b>	<b>\$ 7,463,288.00</b>	<b>\$ 10,204,169.49</b>	<b>\$ 10,224,969.49</b>	<b>\$ 8,803,000</b>

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 08/25/20  
 Accrual Basis

LSHA PCF Clinical Services  
 Proposed Budget  
 October 2021 through September 2022

	Actual Oct '17 - Sep 18	Actual Oct 18 - Sept 19	Actual Oct 19 - July 20	Budget Oct 20 - Sept 21	Proposed Sept 21-Oct 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Interest Income	\$ 12,249.00	\$ 11,271.00	\$ 76.00	\$ 10,000.00	\$ 5,000
<b>Total Income</b>	<b>12,249.00</b>	<b>11,271.00</b>	<b>76.00</b>	<b>10,000.00</b>	<b>5,000</b>
<b>Expense</b>					
<b>Indigent Care</b>					
CLINIC Indigent Svc. Expense	71,600.00	52,400.00	32,825.00	60,000.00	50,000
Prescription Drug Assistance	15,328.00	13,261.00	8,152.00	15,000.00	15,000
<b>Total Indigent Care</b>	<b>86,928.00</b>	<b>65,661.00</b>	<b>40,977.00</b>	<b>75,000.00</b>	<b>65,000</b>
<b>Total Expense</b>	<b>86,928.00</b>	<b>65,661.00</b>	<b>40,977.00</b>	<b>75,000.00</b>	<b>65,000</b>
<b>Net Ordinary Income</b>	<b>(74,679.00)</b>	<b>(54,390.00)</b>	<b>(40,901.00)</b>	<b>(65,000.00)</b>	<b>(60,000)</b>
<b>Net Income</b>	<b>(74,679.00)</b>	<b>(54,390.00)</b>	<b>(40,901.00)</b>	<b>(65,000.00)</b>	<b>(60,000)</b>
<b>Beginning Fund Balance</b>	<b>1,383,551.00</b>	<b>1,308,872.00</b>	<b>1,254,482.00</b>	<b>1,200,000.00</b>	<b>1,250,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,308,872.00</b>	<b>\$ 1,254,482.00</b>	<b>\$ 1,213,581.00</b>	<b>\$ 1,135,000.00</b>	<b>\$ 1,190,000</b>

5:20 PM  
08/25/20  
Accrual Basis

LSHA Capital Improvement  
Proposed Budget  
October 2021 - Sept. 2022

	Actual Oct '17 - Sep 18	Actual Oct 18-Sept 19	Actual Oct 19-July 20	Budget Oct 20-Sept 21	Proposed Oct 21-Sept 22
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Ad Valorem Taxes	\$ 10,200.00	\$ -	\$ -	\$ -	\$ -
Interest Income	5,054.78	17,940.00	-	10,000.00	3,000
<b>Total Income</b>	<b>15,254.78</b>	<b>17,940.00</b>	<b>-</b>	<b>10,000.00</b>	<b>3,000</b>
<b>Gross Profit</b>	<b>15,254.78</b>	<b>17,940.00</b>	<b>-</b>	<b>10,000.00</b>	<b>3,000</b>
<b>Expense</b>					
Grounds Maintenance	25,000.00	-	-	-	-
Professional Services	984.25	-	216,558.50	-	-
<b>Repairs and Maintenance</b>					
Building	22,152.70	43,542.00	-	-	-
	-	-	-	-	-
<b>Total Repairs and Maintenance</b>	<b>22,152.70</b>	<b>43,542.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Outlay	95,586.00	-	-	-	-
<b>Total Expense</b>	<b>143,722.95</b>	<b>43,542.00</b>	<b>216,558.50</b>	<b>-</b>	<b>-</b>
<b>Net Ordinary Income</b>	<b>(128,468.17)</b>	<b>(25,602.00)</b>	<b>(216,558.50)</b>	<b>10,000.00</b>	<b>3,000</b>
<b>Net Income</b>	<b>(128,468.17)</b>	<b>(25,602.00)</b>	<b>(216,558.50)</b>	<b>10,000.00</b>	<b>3,000</b>
<b>Beginning Fund Balance</b>	<b>1,428,593.00</b>	<b>1,300,124.83</b>	<b>1,274,523.00</b>	<b>1,057,964.50</b>	<b>1,060,000</b>
<b>Ending Fund Balance</b>	<b>\$ 1,300,124.83</b>	<b>\$ 1,274,523.00</b>	<b>\$ 1,057,964.50</b>	<b>\$ 1,067,964.50</b>	<b>\$ 1,063,000</b>

**LAKE SHORE HOSPITAL AUTHORITY  
HOSPITAL BUILDINGS FUND  
PROPOSED BUDGET 2021-2022 FISCAL YEAR**

	20-Oct	20-Nov	20-Dec	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	ACTUAL OCT 20- AUG 21	PROPOSED OCT 21- SEPT 22
Computer/Internet	2,460		309	\$ 139.64	\$ 649.64	\$ 149.64	\$ 149.64	\$ 149.64	\$ 149.64	\$ 234.64	\$ 149.64	4,541	\$ 2,500
Insurance		631	129,213						159			130,003	130,000
Lawn Main		2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	2,910	29,100	35,000
Licenses	60								934	25		1,019	1,000
Office Exp				129							48	177	500
Total payroll	26,635	33,313	35,172	35,105	35,131	51,583	21,719	16,738	16,428	14,193	18,642	304,659	250,000
Pest control			632	632	632	1,263	632		1,298	649	649	6,387	8,000
Postage							8					8	10
Repair/Equipment	2,798	4,308	10,205	3,535	4,786	2,146	1,970	2,488	2,945	1,517	802	37,500	40,000
Security		18,178	10,491	18,374	7,731	12,852	10,392	10,383	13,072	13,064	10,308	124,846	150,000
Utility - Electric	7,515	18,034	14,592	15,990	15,266	14,736	16,764	16,205	16,079	16,815	17,269	169,265	190,000
Fire Alarm				546		538			535			1,619	2,000
Utility - Phone				75	75	770	708	5,271	2,569	1,341	1,631	12,440	15,000
Utility - Water/Sewage		14,813	14,813	14,583	14,559	13,590	13,541	13,231	10,681	9,455	9,724	128,990	150,000
WW Gay	-	1,495	-		1,495							2,990	5,000
	\$ 39,468	\$ 93,682	\$ 218,337	\$ 92,017	\$ 83,235	\$ 100,538	\$ 68,793	\$ 67,375	\$ 67,760	\$ 60,202	\$ 62,134	789,897	\$ 979,010
BEGINNING CASH												\$ 3,500,000	\$ 2,500,000
ENDING CASH												\$ 2,710,103	\$ 1,520,990