

Lake County Health Department Federally Qualified Health Center

Report on
Schedule of Revenues and Expenses

November 30, 2023

Lake County Health Department

Federally Qualified Health Center

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Independent Auditors' Report on the Supplementary Information

To the Lake County Community
Health Center Governing Council

Report on the Financial Statements

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Lake County, Illinois, as of and for the year ended November 30, 2023, and the related notes to the financial statements, which collectively comprise Lake County's basis financial statements. We issued our report thereon dated May 20, 2024, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Lake County's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 20, 2024.

The accompanying schedule of revenues and expenditures of the Lake County Health Department Federally Qualified Health Center is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues and expenditures of the Lake County Health Department Federally Qualified Health Center is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Oak Brook, Illinois
May 20, 2024

Lake County Health Department

Federally Qualified Health Center
Schedule of Revenues and Expenditures
Year Ended November 30, 2023

Revenues

Property taxes	\$ 9,042,336
Charges for services, FQHC reimbursement	11,474,671
Charges for services, other	1,274,835
Intergovernmental	13,634,120
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Total revenues	\$ 35,425,962
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Expenditures

Salaries:

51110	Regular salaries and wages	\$ 19,792,252
51120	Part time salaries and wages	1,127,762
51130	Payroll accrual, year-end	125,658
51140	Overtime salaries and wages	53,194
51160	Holiday pay	7,820
51180	Special pay	24,581
51210	Performance appraisals	4,496
51220	Vacation pay	157,646
51230	Sick payout	87,938
51240	Opt out premium	56,113
51260	Incentive payments	5,000
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Total salaries		\$ 21,442,460
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Commodities:

61010	Office supplies	\$ 43,680
61020	Computer supplies	2,396
61030	Books, manual and periodicals	3,476
61040	Operational supplies	95,461
61080	Food and provisions	3,371
62010	Medical supplies	239,277
62020	Dental supplies	221,519
62040	Drugs and medicine	151,803
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Total commodities		\$ 760,983
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Lake County Health Department

Federally Qualified Health Center
Schedule of Revenues and Expenditures
Year Ended November 30, 2023

	Contractuals:		
71120	Interpreters	\$	245,249
71150	Consultant fees		669,636
71220	Computer services		416,865
71230	Software maintenance		381,804
71260	Application hosting		186,576
71310	Laboratory fees		114,482
71330	Medical fees		324,054
71350	Radiological fees		371,162
71360	Pharmacy fees		168,615
71440	Stipend		3,832
71450	Mileage reimbursement		4,919
71490	Employment ads, help wanted		22,046
71500	Trips and training		34,193
71525	Continuing medical education		24,068
71620	Laundry and cleaning		401,221
71650	Security services		268,771
71810	Dues and subscriptions		35,355
71850	Advertising		84,209
71910	Gas for heating		372
71920	Electricity		1,053
71930	Water and sewer charges		132
71940	Telephone		46,353
71950	Cellular phones		21,539
71970	Courier services		15,179
72280	Equipment maintenance		43,402
72530	Equipment rental		66,398
72560	All other rentals		17,766
72610	Transportation/Participant		491
72820	Postage		66,719
72830	Printing services		63,580
72840	Temporary employment		635,561
72850	Contract physician		253,832
72870	Contract providers, others		258,113
73140	Call takers		19,227
74060	Health premiums		8
74080	H/L/D employee benefits		4,306,342
74100	Retirement benefits/FICA		1,531,614
74110	Retirement benefits/IMRF		1,054,226
79940	Misc contractual service		11,733
	Total contractuals		<u>12,170,697</u>
	Capital:		
82020	Building improvements		823,976
84030	Computer equipment		8,015
84060	Furniture and office equipment		35,894
85070	All other capital outlay		183,937
	Total capital		<u>1,051,822</u>
	Total expenditures	\$	<u>35,425,962</u>
	Excess (Deficiency) of Revenues Over Expenditures	\$	<u><u>-</u></u>

The notes are an integral part of this schedule

Lake County Health Department Federally Qualified Health Center

Notes to Schedule of Revenues and Expenditures
November 30, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the Federally Qualified Health Center (FQHC) of the Lake County Health Department are based upon accounting principles generally accepted in the United States of America as applicable to government operations of this type.

Financial Reporting Entity

The FQHC is one of several distinct operating functions within the Lake County Health Department, whose purpose is to provide health services to the uninsured and under-insured of Lake County, Illinois. The Center began its operations on September 11, 1995. The Lake County Health Department is a major fund of Lake County and the financial information for that fund can be found in Lake County's basic financial statements.

Basis of Presentation - Fund Accounting

The Health Department is a special revenue fund in the County's annual financial report. The FQHC is a portion of that fund. This report was prepared to meet the request of the Illinois Department of Public Aid and to support a separately prepared FQHC Cost Report for the fiscal year ended November 30, 2023.

Measurement Focus/Basis of Accounting

The Health Department is a governmental fund which follows current financial resources measurement focus and the modified accrual basis of accounting. Revenues are generally recognized when susceptible to accrual (i.e., when they become both measurable and available). *Measurable* means the amount of the transactions can be determined and *available* means collectible within 120 days of the end of the current fiscal period (except for certain Health Department reimbursable grants, for which available is defined as 270 days.) Expenditures are generally recognized when the related fund liability is incurred. Capital items are recorded as expenditures.

Property Tax Revenue

Property tax revenue is allocated to the FQHC in an amount needed to have total revenues equal total expenditures of the FQHC.