

**Lake County Health Department
Federally Qualified Health Center**

Report on Schedule of Revenues and Expenditures
November 30, 2020

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RSM US LLP

Independent Auditor's Report on the Supplementary Information

Lake County Community
Health Center Governing Council
Lake County, Illinois

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, 2020, and the related note to the financial statements, which collectively comprise Lake County's basic financial statements. We issued our report thereon dated September 14, 2021, which contained unmodified opinions on those financial statements. Our report includes an emphasis of matter paragraph relative to a restatement of the beginning net position of business-type activities and the public works major enterprise fund as a result of an error. Additionally, our report includes a reference to other auditors who audited the financial statements of the Lake County Forest Preserve District and Lake County Office of the Circuit Court Clerk, as described in our report on the County's 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 September 14, 2021.

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 to 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.

RSM US LLP

Chicago, Illinois
September 14, 2021

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**Lake County Health Department
 Federally Qualified Health Center
 Schedule of Revenue and Expenditures**

For the Year Ended November 30, 2020

Revenue:		
	Property taxes	\$ 9,055,746
	Charges for services - FQHC reimbursement	9,949,960
	Charges for services - other	1,698,097
	Intergovernmental	12,492,753
	Total revenue	<u>33,196,556</u>
Expenditures:		
Salaries		
51110	Regular salaries and wages	18,173,669
51120	Part-time salaries and wages	2,279,120
51130	Payroll accrual year-end	87,323
51135	Payroll contingency	-
51140	Overtime salaries and wages	60,525
51145	Back pay wages	-
51150	Sick pay reimbursement	-
51160	Holiday pay	6,988
51180	Special pay	39,922
51200	Permanent part-time salaries and wages	-
51210	Performance appraisals	1,553
51220	Vacation pay	122,546
51230	Sick pay reimbursement	45,665
51240	Opt-out premium	44,921
51250	Wellness initiatives	-
51260	Incentive payments	-
	Total salaries	<u>20,862,232</u>
Commodities		
61010	Office supplies	37,782
61020	Computer supplies	3,170
61030	Books, manuals and periodicals	1,733
61040	Operational supplies	85,579
61060	Clothing and uniforms	-
61070	Craft and recreational supplies	-
61080	Food and provisions	3,173
61090	Printing and photographic	-
61100	Communication supplies	-
62010	Medical supplies	222,155
62020	Dental supplies	93,795
62030	Oxygen	-
62040	Drugs and medicine	229,556
63010	Building, grounds, maintenance	-
63020	Cleaning supplies	-
63040	Housekeeping supplies	-
64010	Shooting range	-
65020	Laboratory supplies	917
65060	Sign and safety supplies	720
65090	Gasoline	-
65110	Lubricants	-
65180	Miscellaneous commodities	25
	Total commodities	<u>678,605</u>

(Continued)

**Lake County Health Department
 Federally Qualified Health Center
 Schedule of Revenue and Expenditures (Continued)**

For the Year Ended November 30, 2020

<u>Contractual</u>		
71110	Auditing and accounting	\$ -
71120	Interpreters	143,571
71125	Staffing services fee	-
71150	Consultant fees	282,623
71180	Architectural services	-
71190	Financial services	-
71220	Computer services	267,101
71230	Software maintenance	225,508
71250	Document imaging	-
71260	Application hosing	171,240
71270	E-mail archival	-
71310	Laboratory fees	560,043
71330	Medical fees	258,650
71340	Dental fees	-
71350	Radiological fees	398,100
71360	Pharmacy fees	59,909
71440	Stipend	17,180
71445	Moving expense reimbursement	-
71450	Mileage reimbursement	8,416
71470	Employee relations	-
71490	Employment ads - help wanted	-
71500	Trips and training	8,688
71510	Trips and training	-
71520	Training	-
71525	Continuing medical education	22,568
71620	Laundry and cleaning	296,886
71630	Garbage disposal	-
71650	Security services	191,348
71810	Dues and subscriptions	14,239
71820	Dues and subscriptions	-
71840	Publication and legal notices	-
71850	Advertising	-
71910	Gas for heating	333
71920	Electricity	1,326
71930	Water and sewer charges	194
71940	Telephone	141,854
71950	Cellular phones	23,489
71960	Data telecommunications	-
71970	Courier services	13,906
71990	Ambulance services	-
72180	Insurance claims	-
72210	Motor vehicle maintenance and repair	-
72250	Building and grounds maintenance and repairs	7,708
72260	Office equipment maintenance and repair	259
72280	Equipment maintenance	45,601
72310	Transmission and distribution	-
72380	Interceptor sewers maintenance and repair	-

(Continued)

**Lake County Health Department
 Federally Qualified Health Center
 Schedule of Revenue and Expenditures (Continued)**

For the Year Ended November 30, 2020

<u>Contractual (Continued)</u>		
72510	Building rentals	\$ -
72530	Equipment rental	70,615
72560	All other rentals	13,062
72610	Transportation/participant	409
72820	Postage	62,139
72830	Printing services	25,268
72840	Temporary employment	48,329
72850	Contract physician	509,997
72860	Contract dentist	-
72870	Contract providers - other	1,530
72940	All other fees	-
72950	Registrars fees	-
73140	Call takers	28,147
74060	Health premiums	115
74070	Opt-out payments	-
74080	H/L/D employee benefits	4,178,142
74100	Retirement benefits/FICA	1,441,989
74110	Retirement benefits/IMRF	1,773,394
79910	Board expenses	-
79940	Miscellaneous contractual service	55,011
79950	All other miscellaneous	-
	Total contractual	11,368,887
 <u>Capital</u>		
81010	Land purchased	-
82010	Building and structures	-
82020	Building improvements	10,227
84020	Radios and electronic equipment	-
84030	Computer equipment	43,645
84040	Computer system software	-
84050	Laboratory equipment	-
84060	Furniture and office equipment	-
85070	All other capital outlay	232,960
	Total capital	286,832
	 Total expenditures	33,196,556
	 Excess (deficiency) of revenue over expenditures	\$ -

See notes to schedule of revenues and expenditures

**Lake County Health Department
Federally Qualified Health Center**

Note to Schedule of Revenue and Expenditures

Note 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, 2020.

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.

Subsequent events: The FQHC has evaluated subsequent events for potential recognition and / or disclosure through September 14, 2021, the date the financial statements were available to be issued.